



# 2024 INDIVIDUAL INCOME TAX RETURN

Filing is required whether or not tax is due. Return must be received or postmarked by APRIL 15TH 2025

For Office Use Only	
Amt Rec. _____	Date Rec. _____
Cash _____	Debit/ Credit Card _____
Check _____	Check # _____

Account Number \_\_\_\_\_

Name \_\_\_\_\_

Spouse \_\_\_\_\_

Address \_\_\_\_\_

City/State/Zip \_\_\_\_\_

Email \_\_\_\_\_

If renting a residence, give name and address of owner:  
\_\_\_\_\_

Taxpayer Social Security # \_\_\_\_\_

Spouse Social Security # \_\_\_\_\_

Phone # \_\_\_\_\_

If partial year resident, give date moved into

Lancaster \_\_\_\_\_ Out \_\_\_\_\_

Should your account be deactivated? Yes \_\_\_ No \_\_\_

(reason) \_\_\_\_\_

Filing Status: \_\_\_\_\_ Single

\_\_\_\_\_ Married filing joint return

\_\_\_\_\_ Married filing separate

**W-2 COPIES, IRS FORM 1040 PAGE 1 AND APPLICABLE SCHEDULES MUST BE ATTACHED**

	TAXPAYER USE		OFFICE USE	
1. Total W2 wages. Complete Section A on page 2.....	1		1	
2. Total Adjustments from Section B on page 2 .....	2		2	
3. Taxable wages and Misc. Income (total of lines 1 and 2).....	3		3	
4. Other Taxable Income .....	4		4	
5.Total Taxable Income (total lines 3 and 4, do not include schedule loss)	5		5	
6. Tax- Multiply income by 2.30% (.0230 ) .....	6		6	
7. Credits:	TAX CREDITS		TAX CREDITS	
(a) Lancaster Tax Withheld By Employer ... <b>Do NOT use 2305</b> .....	7a		7a	
(b) Credit Allowed for earnings taxed by other cities (up to 1%) W2 <u>MUST</u> SHOW TAX PAID TO OTHER CITY (box 19 & 20).....	7b		7b	
(c) Payments made on declaration of estimated tax .....	7c		7c	
(d) Prior year overpayment that was not refunded .....	7d		7d	
(e) TOTAL PAYMENTS AND CREDITS .....	7e		7e	
8. Balance due or overpayment (line 6- line 7e) If plus or minus \$10.01 enter \$0.....	8		8	
9a. Late Filing Charge @ \$25 .....	9a		9a	
9b. Late Payment Interest .....	9b		9b	
9c. Penalty on unpaid taxes .....	9c		9c	
9d. Total Penalties .....	9d		9d	
10. Total Amount Due or Overpaid (line 8+9d) (If positive carry to line 17).....	10		10	
11. Overpayment (If line 10 is negative) Indicate amount to be refunded or credited. Refund _____ Credit to 2025 _____	11		11	

**2025 DECLARATION OF ESTIMATED TAX. REQUIRED WHERE TAX DUE EXCEEDS \$200. PENALTY FOR NON-COMPLIANCE.**

12. Estimated 2025 Income Subject to Lancaster Tax.....	12		12	
13. Estimated Tax Due: 2.30% (.0230) Times Line 12.....	13		13	
14. Credits: (a) Lancaster Tax to be Withheld.....	14a		14a	
(b) Credit Allowed for Tax Paid to Other Cities.....	14b		14b	
(c) Total Credit (14a + 14b) .....	14c		14c	
15. Estimated Tax Due (Line 13 less Line 14c) .....	15		15	
(a) Prior Year Overpayment Not Refunded (See Line 11 above).....	15a		15a	
16. Amount Paid with this Declaration (25% of Line 15).....	16		16	
17. Enter Balance Due from Line 10 above .....	17		17	
18. Total Amount Due (Add lines 16 and 17) .....	18		18	

**UNDER PENALTY OF PERJURY, THE UNDERSIGNED DECLARES THAT THIS RETURN IS TRUE, CORRECT AND COMPLETE.**

PREPARER SIGNATURE, IF OTHER THAN TAXPAYER \_\_\_\_\_ DATE \_\_\_\_\_

SIGNATURE OF TAXPAYER \_\_\_\_\_ DATE \_\_\_\_\_

NAME AND PHONE NUMBER OF PREPARER \_\_\_\_\_

SIGNATURE OF SPOUSE (IF JOINT RETURN) \_\_\_\_\_ DATE \_\_\_\_\_

Lancaster Income Tax Department  
PO Box 128  
Lancaster, Oh 43130  
Phone: (740) 687-6606  
www.ci.lancaster.oh.us

**SECTION A**

EMPLOYER'S NAME	WAGES, TIPS, ETC.. (THE GREATER AMOUNT OF BOX 5 OR 18.)	CITY WHERE EMPLOYED	LANCASTER TAX WITHHELD  (DO NOT USE SD2305)	OTHER CITY TAX WITHHELD	CREDIT LIMIT FOR TAXES PAID TO ANOTHER CITY (lesser of amount withheld up to 1% of wages taxed)
<b>TOTALS:</b>					

PAGE 1 LINE 1

PAGE 1 LINE 7a

PAGE 1 LINE 7b

**SECTION B**

- 19. Partial year resident. Enter income earned as non-resident (negative amount) ..... 1. \_\_\_\_\_  
\* Do not include income earned working in Lancaster.
- 20. Miscellaneous Income not on W-2 form such as: tips, work related bonuses/prizes, commissions, back pay awards, etc. and 1099Misc or 1099NEC not included on Schedule C..... 2. \_\_\_\_\_
- 21. Gambling Winnings, lottery, prizes etc ..... 3. \_\_\_\_\_
- 22. TOTAL ADJUSTMENTS (ENTER ON PAGE 1, LINE 2)..... 4. \_\_\_\_\_

\*\*\*\*\*STOP HERE IF YOU HAVE NO OTHER INCOME TAXABLE TO LANCASTER - RETURN TO PAGE 1\*\*\*\*\*

**SECTION C**

**1. SCHEDULE C - SELF EMPLOYMENT INCOME - Attach Federal Schedule C**

- A. Enter net profit or loss from Federal Schedule C..... 1A. \_\_\_\_\_
- B. Enter Percentage from Schedule Y, Step 5.....(for non-residents)..... 1B. \_\_\_\_\_
- C. Taxable Income is line 1A multiplied by % on line 1B (enter total on line 3A below)..... 1C. \_\_\_\_\_

Business Name \_\_\_\_\_ Address \_\_\_\_\_

**2. SCHEDULE E - OTHER BUSINESS INCOME - Attach Federal Schedules (pages 1 & 2) E, F, K-1, ETC.**

- A. Rental Income/Farm Income..... 2A. \_\_\_\_\_
- B. Partnership Income .....FEIN \_\_\_\_\_ - ..... 2B. \_\_\_\_\_
- C. Other ..... 2C. \_\_\_\_\_
- D. TOTAL (Sum of 2A through 2D; enter total on line 3B below)..... 2D. \_\_\_\_\_

**3. SUMMARY OF ALL TAXABLE BUSINESS INCOME FOR INDIVIDUALS- Attach all applicable schedules and statements**

- A. Enter amount of income (gain or loss) from line 1C of Schedule C above..... 3A. \_\_\_\_\_
- B. Enter amount of income (gain or loss) from line 2D of Schedule E above..... 3B. \_\_\_\_\_
- C. Less net loss per previous City of Lancaster Tax Returns..... 3C. \_\_\_\_\_
- D. Total of 3A and 3B minus 3C (enter total on page 1, line 4)..... 3D. \_\_\_\_\_

NOTE: The net loss from any business activity may not be used to offset salaries, wages, commissions or other compensation or non-business income. Net operating losses may be carried forward 5 years.

**SCHEDULE Y BUSINESS ALLOCATION FORMULA**

A. Located Everywhere	B. Located in this Municipality	Percentage B ÷ A
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NOTE: This schedule is applicable only to non-resident taxpayers.

STEP 1. Average Original Cost of Real and Tangible Personal Property.....	_____	_____	_____ %
Gross Annual Rentals Paid Multiplied by 8 .....	_____	_____	_____ %
Total Step 1 .....	_____	_____	_____ %
STEP 2. Gross Receipts from Sales Made and/or Work or Services Performed	_____	_____	_____ %
STEP 3. Wages, Salaries and Other Compensation Paid .....	_____	_____	_____ %
STEP 4. Total Percentages .....	_____	_____	_____ %
STEP 5. Average Percentage (Divide Total Percentages by Number of Percentages Used) .....	_____	_____	_____ %

**SCHEDULE Z PRORATION OF INCOME**

Proration is permitted for Non-residents employed in Lancaster and also working outside of Lancaster. Please provide a letter from your employer certifying dates worked inside and outside of Lancaster. Use the formula below to proportion annual income.

Income \$ \_\_\_\_\_ X 260 (Days worked in Lancaster) = \$ \_\_\_\_\_  
(Total work days)