

How Lancaster City Income Tax Works for You

The City of Lancaster provides many important services for its residents. Our roads, parks, recreation programs, the City's mosquito spraying and leaf pickup program, the Fire Departments and Police are all funded with the income tax that the city collects.

To pay for these important services, the City of Lancaster collects a 2.3% income tax from individuals who either work or live in the city. If a resident already pays income tax to another municipality, they are given a 1% tax credit by the City of Lancaster.

- **Taxable Income:** This includes items such as wages received from an employer, bonuses, stock options, rental income, business income, K-1 income, gambling income, among others.
- **Non-Taxable Income:** interest income, dividends, social security benefits, disability, retirement, and military income are not taxable to the city, among others.
- **Estimated Income Taxes:** If your employer does not withhold your City of Lancaster Income Tax for you; it is your responsibility to estimate based on at least 90% of your total tax liability for the year or partial year. Failure to do so will result in penalties.
- **Tax Estimate Deadlines:** Income Tax Estimates are divided into four equal payments which are due each calendar year on April 15th, June 15th, October 15th and January 15th. The total estimated amount that is timely paid will be deducted from the tax liability when you file.
- **Mandatory Income Tax Filing:** All full or partial-year residents of the City of Lancaster, 18 years of age or older, must file a city tax return, whether tax is due or not. Retirees who have no taxable source of income are exempt. The filing deadline is April 15th each year.
- **City Income Tax versus School District Tax:** It is important for Lancaster residents to distinguish the difference between the city income tax and School District tax. The State of Ohio collects School District tax; a School District tax return must be filed with the State of Ohio. The Lancaster Local School District identifying number is 2305; it is mandatory for employers to withhold school tax. It is also mandatory for all school district residents to file Form SD100 with the State of Ohio School District Tax office. New residents must contact the State of Ohio Department of Taxation at 800-282-1780 to request these forms. There is no local office for School District Taxes. The school tax applies to everyone living within the Lancaster Local School District boundaries, which reach beyond the City of Lancaster's corporation limits.

For additional information about your city tax return or filing instructions, please contact the City of Lancaster Income Tax Division at 740-687-6606.

All city forms are available at the Lancaster City Income Tax office at 104 E. Main St, 2nd floor or <https://www.lancasterohio.gov/194/Tax-Forms>



New Resident Registration

Name _____

Spouse Name (if applicable) _____

Address _____

If Rental, provide name of owner _____

1. When did you start living within Lancaster city limits? Month _____ Day _____ Year _____

2. What is(are) your Social Security numbers? _____

3. Since moving to Lancaster, have you been employed at any time, full time or part time? YES___ NO___

4. If the answer to (3) above is YES, give name and address of current (most recent) employers.

5. If the answer to (3) above is NO, indicate your status by checking one of the following:

Retired_____ Unemployed_____ Other(describe)_____

6. Do you have any rental income? YES___ NO___

7. Do you have any other taxable income? YES___ NO___

8. If the answer to (7) above is YES, list sources of income.

9. Do you pay city income tax to any other city? YES___ NO___

10. If the answer to (9) above is YES, give name of city(ies) below.

11. If any other person(s) age 18 or over resides at this address, please list their name(s), Social Security number and, if applicable, place of employment below.

Signature_____

Date_____

Signature_____

Date_____