



2025 BUSINESS INCOME TAX RETURN

Filing is required whether or not tax is due. Return must be received or postmarked by the 15th day of the 4th month of taxable year end.

For Office Use Only

Amt Rec. _____ Date Rec. _____

Cash _____ Debit/ Credit Card _____

Check _____ Check # _____

Federal ID Number _____

Account Number _____

Name _____

Address _____

City/State/Zip _____

Email _____

For Calendar Year ending December 31, 2025 or
Fiscal Year beginning _____ ending _____

Did you file a return last year? YES ____ NO ____

Is this a FINAL return? YES ____ NO ____

Tax Return For:

Corporation _____ Partnership _____

S-Corporation _____ Other _____

PAGES 1-5 OF FEDERAL RETURN MUST BE ATTACHED AND NECESSARY STATEMENTS

	TAXPAYER USE		OFFICE USE	
1. Taxable Income from Federal Return.....	1		1	
2. Total Adjustments (from Schedule X page 2).....	2		2	
3. Taxable Income before allocation (Line 1 plus/minus Line 2).....	3		3	
4. Allocation Percentage (from Schedule Y, page 2).. _____ % x Line 3....	4		4	
5. Allocable Net Loss from previous Lancaster return (attach schedule)..	5		5	
6. Lancaster Taxable Income. (Line 4 less Line 5).....	6		6	
7. Tax- Multiply income by 2.30% (.0230)	7		7	
	CREDITS		CREDITS	
8. Estimated tax paid to Lancaster.....	8		8	
9. Prior year overpayment that was not refunded	9		9	
10. TOTAL PAYMENTS.....	10		10	
11. Balance due or overpayment (Line 7- Line 10) If plus or minus \$10.01 enter \$0.....	11		11	
12a. Late Filing Charge @ \$25	12a		12a	
12b. Late Payment Interest	12b		12b	
12c. Penalty on unpaid taxes	12c		12c	
12d. Total Penalties	12d		12d	
13. Total Amount Due or Overpaid (line 11+12d) (If positive carry to line 20)..	13		13	
14. Overpayment (If line 11 is negative) Indicate amount to be refunded or credited. Refund _____ Credit to 2026 _____	14		14	

2026 DECLARATION OF ESTIMATED TAX. REQUIRED WHERE TAX DUE EXCEEDS \$200. PENALTY FOR NON-COMPLIANCE.

15. Estimated 2026 Income Subject to Lancaster Tax.....	15		15	
16. Estimated Tax Due: 2.30% (.0230) Times Line 15.....	16		16	
17. Credits: (a) Lancaster Tax to be Withheld.....	17a		17a	
(b) Credit Allowed for Tax Paid to Other Cities.....	17b		17b	
(c) Total Credit (17a + 17b)	17c		17c	
18. Estimated Tax Due (Line 16 less Line 17c)	18		18	
(a) Prior Year Overpayment Not Refunded (See Line 14 above).....	18a		18a	
19. Amount Paid with this Declaration (25% of Line 18).....	19		19	
20. Enter Balance Due from Line 13 above	20		20	
21. Total Amount Due (Add lines 19 and 20)	21		21	

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 OR AGENT _____ DATE _____

NAME AND PHONE NUMBER OF PREPARER _____

NAME AND TITLE _____

Lancaster Income Tax Department
PO Box 128
Lancaster, Oh 43130
Phone: (740) 687-6606
www.lancasterohio.gov

I. Income per Federal Return (Attach Federal Return) From Form _____ Line _____

II. (a) ITEMS NOT DEDUCTIBLE (From Line I Below)Add.....

(b) ITEMS NOT TAXABLE (From Line N Below) Deduct.....

(c) ENTER TOTAL OF LINES IIa AND IIb.....

III. ADJUSTED NET INCOME (Line I, Plus or Minus Line IIc.)

IV. ALLOCATION PERCENTAGE (Line 5 of Schedule Y, if applicable; otherwise 100%)

V. Taxable Income (Line III x Line IV) Enter on Page 1 line 6

I.	
II a.	
II b.	
IIc.	
III.	
IV.	
V.	

A. Losses from IRC 1221 or 1231 property dispositions	\$	_____
B. 5% of intangible income reported in line I of this Schedule	\$	_____
C. Federally deducted taxes based in income	\$	_____
D. Guaranteed payments or accruals to, or for current or former members.....	\$	_____
E. Dividends, distributions to REIT investors	\$	_____
F. Payments, accruals for qualified self-employed retirement plans, health insurance plans, and life insurance plans for owners or owner-employees of non-C corporation entities	\$	_____
G. Rental activities by Partnerships, S Corps, LLC's, Trusts.....	\$	_____
H. Other (explain & provide documentation)	\$	_____
I. TOTAL ADDITIONS (lines A through H)	\$	_____

J. Income/gains from IRC 1221 or 1231 property dispositions, except to the extent the income/gains apply to those described in IRC 1245 or 1250	\$	_____
K. Intangible income, including interest, dividends, patent & copyright income	\$	_____
L. IRC Section 179 expenses (not previously deducted).....	\$	_____
M. Other (explain & provide documentation).....	\$	_____
N. TOTAL DEDUCTIONS (Lines J through M).....	\$	_____

A. Located Everywhere	B. Located in this Municipality	Percentage $B \div A$
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STEP 1. Average Value 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)			_____	_____	_____ %

Name and address of each partner	FEIN or SSN	Amount	FEIN of payer