



2025 INDIVIDUAL INCOME TAX RETURN

Filing is required whether or not tax is due. Return must be received or postmarked by APRIL 15TH 2026

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

1. Total W2 wages. Complete Section A on page 2.....
2. Total Adjustments from Section B on page 2
3. Taxable wages and Misc. Income (total of lines 1 and 2).....
4. Other Taxable Income
5. Total Taxable Income (total lines 3 and 4, do not include schedule loss)
6. Tax- Multiply income by 2.30% (.0230)

7. Credits:

- (a) Lancaster Tax Withheld By Employer ...**Do NOT use SD2305**....
- (b) Credit Allowed for earnings taxed by other cities (up to 1%)
W2 MUST SHOW TAX PAID TO OTHER CITY (box 19 & 20).....
- (c) Payments made on declaration of estimated tax
- (d) Prior year overpayment that was not refunded
- (e) TOTAL PAYMENTS AND CREDITS

8. Balance due or overpayment (line 6- line 7e) If plus or minus \$10.01 enter \$0.....

- 9a. Late Filing Charge @ \$25
- 9b. Late Payment Interest
- 9c. Penalty on unpaid taxes
- 9d. Total Penalties

10. Total Amount Due or Overpaid (line 8+9d) (If positive carry to line 17).....

11. Overpayment (If line 10 is negative) Indicate amount to be refunded or credited. Refund _____ Credit to 2026 _____

TAXPAYER USE		OFFICE USE	
1		1	
2		2	
3		3	
4		4	
5		5	
6		6	

TAX CREDITS		TAX CREDITS	
7a		7a	
7b		7b	
7c		7c	
7d		7d	
7e		7e	

8		8	
9a		9a	
9b		9b	
9c		9c	
9d		9d	
10		10	
11		11	

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

12. Estimated 2026 Income Subject to Lancaster Tax.....
13. Estimated Tax Due: 2.30% (.0230) Times Line 12.....
14. Credits: (a) Lancaster Tax to be Withheld.....
- (b) Credit Allowed for Tax Paid to Other Cities.....
- (c) Total Credit (14a + 14b)

12		12	
13		13	
14a		14a	
14b		14b	
14c		14c	

15. Estimated Tax Due (Line 13 less Line 14c)

(a) Prior Year Overpayment Not Refunded (See Line 11 above).....

16. Amount Paid with this Declaration (25% of Line 15).....

17. Enter Balance Due from Line 10 above

18. Total Amount Due (Add lines 16 and 17)

15		15	
15a		15a	
16		16	
17		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.lancasterohio.gov

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 (box 19) up to 1% of box 18
TOTALS:					

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 IncomeFEIN _____ - 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
EverywhereB. Located in
this
Municipality

Percentage

B ÷ A

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.

$$\text{Income \$} \times 260 \text{ (Days worked in Lancaster)} = \$ \text{ (Total work days)}$$