

# CITY OF LORAIN

605 WEST 4TH ST, LORAIN, OH 44052-1605  
DUE DATE APRIL 15, 2011

FISCAL YEAR FILERS MUST FILE ON OR BEFORE THE 15TH DAY OF THE FOURTH MONTH AFTER THE CLOSE OF THAT FISCAL YEAR.

# 2010

OR  
FISCAL PERIOD \_\_\_\_\_ TO \_\_\_\_\_

INCOME TAX DEPARTMENT  
(440) 204-1002 FAX (440) 204-1006  
www.cityoflorain.org  
If under 18 - Attach proof of age

## FOR INCOME TAX DEPARTMENT USE ONLY

NO EARNED INCOME

Exemption Certificate on Page 2 Must be completed

IF YOU MOVED DURING THE TAX YEAR, COMPLETE THIS BLOCK

Date moved into Lorain \_\_\_\_\_

Previous Address \_\_\_\_\_

Date moved out of Lorain \_\_\_\_\_

Present Address \_\_\_\_\_

Email Address \_\_\_\_\_ Phone# \_\_\_\_\_

Your Social Security No. or Federal ID \_\_\_\_\_ Spouse's Social Security No. \_\_\_\_\_

## W-2 WORKSHEET

## SEE INSTRUCTIONS BEFORE COMPLETING

COLUMN 1                      COLUMN 2                      COLUMN 3                      COLUMN 4                      COLUMN 5

**W-2  
COPIES  
MUST  
BE  
ATTACHED**

Date wages were Earned (Month/Day) From To	CITY WHERE EMPLOYED	GROSS WAGES—HIGHEST WAGE ON W-2	2106 EXPENSES, REDUCES CREDIT ALLOWED IN COL. 5	LORAIN TAX WITHHELD	OTHER CITY TAX WITHHELD LIMIT 1.08% OF COL. 2 MINUS COL.3
/ /					
/ /					
/ /					
/ /					
<b>TOTALS</b>					

ATTACH A COPY OF 1040 (1ST PG. ONLY), ALL APPLICABLE W-2S, FEDERAL SCHEDULES, EXPLANATIONS ETC.

<b>INCOME</b>	1. Total W-2 wages from column 2 .....	1	\$
	2. 2106 Expenses from column 3, Sch. A & Form 2106 Must Be Attached .....	2	\$
	3. TAXABLE WAGES. SUBTRACT LINE 2 FORM LINE 1 .....	3	\$
	4. Other income. From schedule C, E or H on reverse .....	4	\$
	5. TOTAL LORAIN INCOME. ADD LINE 3 AND 4 .....	5	\$
<b>TAX WITHHELD, PAYMENTS AND CREDITS</b>	6. LORAIN INCOME TAX. MULTIPLY LINE 5 BY 2% (.02) .....	6	\$
	7. Lorain income tax withheld from column 4 .....	7	\$
	8. Prior year credits .....	8	\$
	9. Estimated payments .....	9	\$
	10. Credit for taxes withheld to other cities from column 5 .....	10	\$
	11. TOTAL PAYMENT AND CREDITS. ADD LINES 7 THROUGH 10 .....	11	\$
<b>BALANCE DUE, REFUND OR CREDIT</b>	12. <b>BALANCE DUE.</b> If line 6 is more than 11, enter balance due here .....	12	\$
	13. Late Filing Penalty. \$25, plus 10% of balance due (If paid after April 15 <sup>th</sup> ) .....	13	\$
	14. Interest. 1.0% per month, if applicable .....	14	\$
	15. <b>TOTAL DUE.</b> Add lines 12 through 14. Carry to line 25 below (No tax due if less than \$2.01) .....	15	\$
	16. <b>OVERPAYMENT.</b> If line 6 is less than line 11, enter overpayment here .....	16	\$
	17. AMOUNT FROM LINE 16 TO BE REFUNDED (No refund if less than \$2.01) .....	17	\$
	18. AMOUNT FROM LINE 16 TO BE CREDITED TO NEXT YEAR .....	18	\$

DECLARATION OF ESTIMATED TAX FOR 2011 (MANDATORY - When tax due is \$100.00 or more)

<b>ESTIMATE FOR NEXT YEAR</b>	19. Total estimated income subject to tax \$ _____ Multiply by tax rate of 2% (.02) .....	19	\$
	20. Subtract tax to be withheld or paid to other cities (limit 2% of wages) .....	20	\$
	21. Balance of city income tax declared. Subtract line 20 from line 19 .....	21	\$
	22. Tax due before credits. Enter at least 25% of line 21 .....	22	\$
<b>TAX DUE</b>	23. Less credits. Enter line 18 from above .....	23	\$
	24. Net estimated tax due. Subtract line 23 from line 22 .....	24	\$
	25. Enter balance due from line 15 above (No tax due if less than \$2.00) .....	25	\$
	26. TOTAL TAX DUE ADD LINES 24 & 25. PLEASE MAKE CHECK PAYABLE TO LORAIN INCOME TAX DEPT. ....	26	\$

If this return was prepared by a tax practitioner, check here if we may NOT contact him/her directly with questions regarding the preparation of this return.

The undersigned declares that this return (and accompanying schedule) is a true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes.

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

\_\_\_\_\_  
DATE

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

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SIGNATURE OF SPOUSE

\_\_\_\_\_  
DATE

**SCHEDULE C**  
**PROFIT OR LOSS FROM BUSINESS OR PROFESSION**  
 Attach Federal Schedules, (If taxes paid to other cities, attach other cities' returns.)

Business Name	Business Address	
1. Net Profit or Loss		\$
2. Add Items not Deductible		
3. Deduct Items not Taxable		( )
4. Adjusted Net Profit or Loss		\$
5. Schedule Y _____ % allocable to Lorain from Schedule Y Step 5		
6. Less allocable net loss carry-forward 5 year limit Attach NOL Schedule		
7. Net Profit or Loss (NET PROFIT ONLY, enter on Line 4, page 1)		\$

**{For Corporate Entities Only - see Schedule X at [www.cityoflorain.org/treasurer/forms](http://www.cityoflorain.org/treasurer/forms)}**

**SCHEDULE E - PROFIT OR LOSS FROM RENTS**  
 Addresses of properties must be listed on Federal Schedule E and attached to this return

**TOTAL PROFIT/LOSS**      \$ \_\_\_\_\_

**SCHEDULE H**  
**ALL OTHER TAXABLE INCOME**

Individual's distributive share of Income from partnerships, s-corporations, estates, trusts, director's and other fees, farm and other sources.

Received From	For (DESCRIBE)	Amount
		\$

TOTAL INCOME - Enter Line 4, page 1      \$ \_\_\_\_\_

**SCHEDULE Y - Business Allocation Formula**

<b>USE WHOLE DOLLARS ONLY!</b>	<b>A. Located Everywhere</b>	<b>B. Located in Lorain</b>	<b>% B Divided by A</b>
<b>STEP 1.</b> a) Average original cost of Real & Tangible Personal Property			
b) Gross Annual Rentals Paid multiplied by 8			
c) Total of Step 1			
<b>STEP 2.</b> Net Sales			
<b>STEP 3.</b> Wages, Salaries Paid			
<b>STEP 4.</b> Total Percentages			
<b>STEP 5.</b> AVERAGE PERCENT (Divide Total Percent by Number of Percentages Used) Enter Here and on Line 5 Schedule C.			

**EXEMPTION CERTIFICATE (Signature is required on front of this form)**

I have no taxable income because of the reason indicated blow:

- RETIRED - I received only pension, social security and/or interest or dividend income.
- Under 18 for the entire year of \_\_\_\_\_. My date of birth is \_\_\_/\_\_\_/\_\_\_ (Attach proof of DOB)
- ACTIVE MEMBER OF THE U.S. ARMED FORCES FOR THE ENTIRE YEAR OF \_\_\_\_\_.

(This exemption does not include civilians employed by the military or the National Guard)

- NO EARNED INCOME FOR THE ENTIRE YEAR OF \_\_\_\_\_.

(Public Assistance, SSI, Unemployment, ect. is not considered earned income.)