

Form 1R File With
 City Income Tax Administrator
 1201 Steffens Avenue
 Lincoln Heights, Oh 45215
 On or before April 15, 2015

2014-LINCOLN HEIGHTS INCOME TAX RETURN-2014

FILING REQUIRED EVEN IF NO TAX DUE
 MAY BE USED IN ANY CITY IN BUTLER, CLERMONT, HAMILTON, HIGHLAND
 OR WARREN COUNTY BY INSERTING PROPER NAME AND CHANGING TAX RATE

TAX OFFICE
 www.lincolnheightsohio.org
PHONE (513) 733-5900
FAX (513) 733-4190

LATE FILING OF THIS RETURN SUBJECTS YOU TO INTEREST AND A MINIMUM PENALTY OF \$25.00

TAXPAYER'S NAME, ADDRESS	ACCOUNT NO.	CURRENT EMPLOYER _____ ADDRESS _____ SS# TAXPAYER _____ IND. SS# SPOUSE _____ PHONE: HOME _____ BUSINESS _____ IF MOVED SINCE THE PREVIOUS FINAL RETURN WAS DUE GIVE DATE OF MOVE _____ INTO CITY _____ OUT OF CITY _____
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1. QUALIFYING WAGES, SALARIES, TIPS AND OTHER EMPLOYEE COMPENSATION (ATTACH ALL W-2'S) \$ _____
2. OTHER TAXABLE INCOME AND/OR DEDUCTIONS FROM LINE 20, PAGE 2 - SEE INSTRUCTIONS. \$ _____
NOTE: Page 2 must be completed if you have taxable rental property or business income.
 (INTEREST, DIVIDEND, CAPITAL GAINS, UNEMPLOYMENT, AND RETIREMENT INCOME NOT TAXABLE)
3. TAXABLE INCOME: LINE 1 PLUS OR MINUS LINE 2 \$ _____
4. MUNICIPAL TAX 2% OF LINE 3 \$ _____
5. CREDITS
 - A. TAX WITHHELD BY EMPLOYER FOR LINCOLN HEIGHTS. \$ _____
 - B. 2014 ESTIMATED TAX PAID TO LINCOLN HEIGHTS \$ _____
 - C. 2014 TAX PAID CITY OR VILLAGE OF _____ \$ _____
 (NOT TO EXCEED 1% OF THAT PORTION TAXED PER W-2 - SEE INSTRUCTIONS = RESIDENTS ONLY)
 - D. PRIOR YEAR OVERPAYMENTS. \$ _____
 - E. SENIOR CITIZEN CREDIT (\$50.00 OR LESS NOT TO EXCEED TAXES DUE) (RESIDENTS ONLY) \$ _____
 - F. TOTAL CREDITS \$ _____
6. IF LINE 4 IS GREATER THAN LINE 5F PAYMENT OF BALANCE MUST ACCOMPANY THIS RETURN 2014 TAX DUE \$
7. OVERPAYMENT TO BE REFUNDED \$ _____ OR CREDITED \$ _____ TO NEXT YEAR'S ESTIMATE
 (IF LINE 5F IS GREATER THAN LINE 4)

**NO TAXES OR REFUNDS OF LESS THAN \$1.00 SHALL BE COLLECTED OR REFUNDED
 BY LAW, ALL REFUNDS & CREDITS IN EXCESS OF \$10.00 ARE BEING REPORTED TO THE I.R.S.**

DECLARATION OF ESTIMATED TAX FOR YEAR 2015

8. TOTAL INCOME SUBJECT TO TAX \$ _____ : MULTIPLY BY TAX RATE OF 2% FOR GROSS TAX OF..... \$ _____
 9. LESS EXPECTED TAX CREDITS
 - A. WITHHELD BY AN EMPLOYER FOR LINCOLN HEIGHTS (NOT TO EXCEED 2% OF THAT PORTION TAXED). \$ _____
 - B. PAYMENTS TO ANOTHER MUNICIPALITY (NOT TO EXCEED 1% OF THAT PORTION TAXED). \$ _____
 - C. OVERPAYMENT FROM PRIOR YEAR (FROM LINE 7 ABOVE). \$ _____
 - D. TOTAL CREDITS. \$ _____
 10. NET TAX DUE FOR 2015 (LINE 8 LESS LINE 9D). \$ _____
 11. AMOUNT PAID WITH THIS DECLARATION (NOT LESS THAN 1/4 OF LINE 10) \$
 12. TOTAL OF THIS PAYMENT (LINE 6 PLUS LINE 11). \$
- MAKE CHECKS PAYABLE TO LINCOLN HEIGHTS TAX DIVISION**

FOR TAX OFFICE USE ONLY			
Tax \$ _____	Penalty \$ _____	Interest \$ _____	
Late _____ Months	TOTAL DUE (Tax & Assessments) \$ _____		

I CERTIFY THAT I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS) AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT AND COMPLETE. IF PREPARED BY A PERSON OTHER THAN TAXPAYER, THE DECLARATION IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.

Signature of Person Preparing if Other Than Taxpayer	Date	Signature of Taxpayer	Date
ADDRESS	PHONE NUMBER	Signature of Taxpayer	Date

NEED BE COMPLETED ONLY BY THOSE WHO HAVE TAXABLE INCOME OTHER THAN WAGES OR WHO CLAIM EXPENSES AS A DEDUCTION FROM SUCH WAGES.

ATTACH W-2'S HERE

13. TAXABLE INCOME NOT REPORTED ON W-2 (ATTACH 1099 OR FEDERAL SCHEDULES) \$ _____

14. NET PROFIT (LOSS) FROM BUSINESS (ATTACH FEDERAL SCHEDULE C) \$ _____

15. NET PROFIT (LOSS) FROM RENTAL AND/OR PARTNERSHIPS (ATTACH FEDERAL SCHEDULE E) \$ _____

16. TOTAL NET PROFIT FROM BUSINESS (LINE 14 PLUS LINE 15) \$ _____

17. TOTAL BUSINESS LOSS FROM PREVIOUS TAX RETURNS \$ _____
 (Operating losses may be carried forward for maximum period of three (3) yrs.)

18A. SUBTRACT LINE 17 FROM LINE 16 (IF RESULT IS LOSS, PUT ON THIS LINE FOR FUTURE \$ _____
 CARRY FORWARD) (Business activity losses MAY NOT be used to offset salary or wage earnings)

18B. IF THE CALCULATION ON LINE 18A (LINE 16 MINUS LINE 17) RESULTS IN A GAIN, LIST HERE \$ _____

19. DEDUCTIONS AND NON-TAXABLE INCOME (SEE INSTRUCTIONS)

A. _____ \$ _____

B. _____ \$ _____

C. TOTAL DEDUCTIONS AND/OR NON-TAXABLE INCOME (LINE 19A PLUS LINE 19B) \$ _____

20. TOTAL TAXABLE INCOME (LINE 13 PLUS LINE 18B, MINUS LINE 19C)
 ENTER TOTAL FROM LINE 20 ON THIS LINE AND ON LINE 2 ON FRONT OF TIS RETURN \$ _____

**INSTRUCTIONS
 FOR COMPLETION OF LINES 1 THRU 20**

NOTE: Extension requests for filing must be made in writing by due date (April 15). No exemptions allowed for students or for age.

1. Should be the total of all qualifying wages received. All W-2's and/or federal schedules must be attached. (Photocopies acceptable)
2. To be completed only if you are required to complete Page 2. NOTE: BUSINESS LOSSES MAY NOT BE USED TO OFFSET W-2 WAGES.
- 5c. Credit for tax paid to another City can be taken by Lincoln Heights residents only and is limited to 1% of the amount of income on which tax was withheld. You must examine each W-2 and compute the tax credit individually - then insert the total of those tax credits on Line 5c. No credit is given for county taxes paid. If only a portion of a Lincoln Heights resident's income is taxed by the City of employment, the untaxed balance of the individuals income is subject to the 2% Lincoln heights Tax.
6. Indicates amount of TAX DUE. If by making this calculation the sum on this line is one dollar or more, full payment must be received on or before the due date. Any tax remaining unpaid after the date due is subject to interest and penalty charges as prescribed by ordinance.
7. Overpayment will be applied to estimate unless you request refund. No carryover amount will be credited if amount is less than \$1.00. A complete copy of Federal Return must accompany a request for refund.
8. Insert amount of income you expect to make this year. Estimation should not be less than last year's earnings unless otherwise noted.
11. You may pay the entire amount declared with the filing of this form.
13. Capital gains from the state of depreciable property are taxed to the extent of depreciation taken (attach Form 4797). Interest, dividend, unemployment and retirement income is not taxed.
15. Complete gross income on all rental property owned.
19. Deductions will be allowed only when a W-2 is attached and all expenses have been substantiated by proper schedules.
 - A. Employment expenses are allowable on the same percentage basis as wages are allocated and tax is paid to Lincoln Heights.
 - B. Wages earned by resident prior to move in or after move out of Lincoln Heights can be adjusted here. All other uses of the line should be accompanied by proper documentation.

For those residents moving in or out of Lincoln Heights during the year, use Line 19B for income not subject to Lincoln Heights Income Tax and bring the amount as a deduction forward to Page 1. Line 2; therefore, the figure on Line 3 is the "prorated" amount used to figure your Lincoln heights tax liability.

NOTE: UNLESS ACCOMPANIED BY ALL REQUIRED SUBSTANTIATING DOCUMENTS, PAYMENT OF THE BALANCE OF THE TAX DECLARED DUE (LINE 6) AND, IF REQUIRED, AT LEAST 1/4 OF THE ESTIMATED TAX (LINE 10), THIS FORM IS NOT A LEGAL FINAL RETURN OR DECLARATION.

2015 DECLARATION AND RETURN PAYMENT CALENDAR

April 15, 2015	July 15, 2015	October 15, 2015	January 15, 2016	April 15, 2016
File declaration & remit 1st quarterly payment	Remit 2nd quarterly payment	Remit 3rd quarterly payment	Remit 4th quarterly payment	File return & Remit 1st quarterly payment