



CITY OF DUBLIN, OHIO
 Division of Taxation
 P.O. Box 9062
 Dublin, Ohio 43017-0962
 Telephone (614) 410-4460
 Toll Free (888) 490-8154
 Fax (614) 923-5520

INSTRUCTIONS FOR PREPARING CITY OF DUBLIN INCOME TAX RETURN, FORM D-1040EZ

Additional Forms Available at
www.dublintax.com

THIS FORM CAN ONLY BE USED IF A TAXPAYER IS FULLY
 WITHHELD AND NOT REQUIRED TO MAKE ESTIMATED PAYMENTS.

- | | |
|------------------------|--|
| Line 1. | Enter total amount of wages, salaries and other employee compensation. If you have multiple W-2's or 2106 expenses, complete Worksheet A. Attach all W-2's. |
| Line 2. | Enter 2106 expenses from Worksheet A, Column 3E. When you reduce income earned in another city by 2106 expenses, you must also reduce the tax withheld by the same percentage. Form 2106 MUST be attached. |
| Line 3. | Subtract Line 2 from Line 1. |
| Line 4. | Multiply line 3 x 2.0% (.02). |
| Line 5. | Enter tax withheld for Dublin from W-2's. |
| Line 6 & 7. | Enter any estimated payments or prior year credits. |
| Line 8 & 9. | Enter other city credits from Worksheet A, W-2's or other city returns. Attach appropriate documentation verifying credits. |
| Line 10. | Add lines 5 through 9. |
| Line 11. | Subtract line 10 from line 4. If line 4 is greater than line 10, enter balance due. No tax due if less than \$1.01. |
| Line 12. | If line 4 is less than line 10, enter overpayment (no refund if less than \$1.01). |
| Line 13. | Amount of line 12 to be refunded. |
| Line 14. | Amount of line 12 to be credited to next year. |

TAXABLE INCOME

Gross wages, salaries, commissions and other compensation to include:

- Bonuses.
- Compensation paid in property or the use thereof at fair market value to the same extent as taxable for Federal tax purposes and so indicated on the Form W-2.
- Contributions made by or on behalf of employees to a qualified deferral plan (401K, 403b, 457b, etc.) – taxed at year earned, deferral not permitted.
 Exception: employer matching contributions offered under a cafeteria plan are not taxable. Deferrals even under a cafeteria plan are always taxable.
- Contributions made by or on behalf of employees to a tax deferred annuity or stock purchase plan (including any plan where employee has the option).
- Contributions made by or on behalf of employees to a non-qualified deferred compensation plan.
- Cost of group term life insurance over \$50,000 (unless part of a cafeteria plan).
- Director's fees.
- Disability pay if received as a benefit of employment (includes third party sick plan).
- Adoption assistance payments (unless part of a cafeteria plan).
- Employer paid death benefits.
- Excess employee discounts.
- Executor fees.
- Gambling/lottery winnings (losses not deductible).
- Golden parachute payments.
- Income from guaranteed annual wage contracts.
- Income from jury duty.
- Income from wage continuation plans (includes retirement incentive plans and buyouts).
- Income received as a result of a covenant or agreement not to compete.
- Interest on below market loans.
- Moving expense reimbursements (follow Federal rules but nonreimbursed expenses are not deductible).
- Gain on the sale of business property from Form 4797.
- Pre-retirement distributions from retirement plans (except previously taxed income from deferred plans).
- Prizes, awards and gifts – if connected with employment.
- Profit sharing.
- Royalties (unless derived from registered copyrights, patents or trademarks).
- Severance pay.
- Sick and/or vacation pay.
- Stipends – if work required (vow of poverty not recognized).
- Stock bonus incentive plans.
- Stock options – taxed when exercised on amount indicated on W-2 form (market price less option price).
- Strike benefits paid by employer.
- Supplemental unemployment pay paid by employer.
- Taxes paid by employer on employee's behalf.
- Union steward fees.

NON-TAXABLE INCOME

- Alimony
- Annuities – at time of distribution.
- Dividends.
- Government allotments.
- Housing for clergy.
- Income earned while under 18 years of age.
- Income of religious, fraternal, charitable, scientific, literary or educational institutions to the extent such income is derived from tax-exempt real estate, tax exempt tangible or intangible property or tax-exempt activities.
- Income from serving as a precinct official less than \$1,000.
- Interest.
- Insurance benefits – unless your employer paid the premiums. (Pro-rating is allowed if you paid a portion of the premiums).
- Meals and lodging required on premises.
- Military pay including reserve pay.
- Non-resident subchapter S corporation income to a resident shareholder.
- Patent and copyright income.
- Pension income – includes lump sum distributions.
- Royalties – if derived from intangible property.
- Social Security benefits.
- State unemployment benefits.
- Welfare payments.
- Worker's Compensation.

NOTE: This list is intended for reference purposes only. It may not be all inclusive and is revised without notice.



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INDIVIDUAL INCOME TAX RETURN 2010

FILE ON OR BEFORE APRIL 18, 2011

FORM D-1040EZ

Forms available at www.dublintonline.com

PROVIDE NAME AND CURRENT ADDRESS BELOW:

Primary social security number

Secondary social security number

Resident Date moved in _____
 Non Resident Date moved out _____

City of Residence _____

City of Employment _____

If partial year resident, indicate previous address _____

FILING STATUS

- Single
 Married filing joint return (even if only one had income). Did you file a joint or separate return last year? Joint Separate
 Married filing separate return. Enter spouse's social security number above and full name here. ▶ _____

ALL APPROPRIATE W-2'S, FEDERAL SCHEDULES, EXPLANATIONS MUST BE ATTACHED

INCOME

1. Total W-2 wages. For multiple W-2's, complete worksheet A below W-2's **MUST BE ATTACHED** 1 \$ _____
 2.* 2106 Expenses. Complete worksheet A below. See instructions. **MUST BE ATTACHED** 2 \$ _____
 3. DUBLIN TAXABLE INCOME SUBTRACT LINE 2 FROM LINE 1 3 \$ _____

TAX

4. DUBLIN INCOME TAX. MULTIPLY LINE 3 BY 2% (.02)..... 4 \$ _____

TAX WITHHELD, PAYMENTS AND CREDITS

5. Dublin income tax withheld from W-2 5 \$ _____
 6. Prior year credits 6 \$ _____
 7. Estimated payments 7 \$ _____
 8. Credit for taxes withheld to other cities (**limit 2.0%**). See instructions 8 \$ _____
 9. Credit for taxes paid to other cities (**limit 2.0%**). See instructions 9 \$ _____
 10. TOTAL PAYMENTS AND CREDITS. ADD LINES 5 THROUGH 9 10 \$ _____

BALANCE DUE

11. Total due – If line 4 is more than line 10, enter balance due (no tax due if less than \$1.01). 11 \$ _____

REFUND OR CREDIT

12. **OVERPAYMENT.** If line 4 is less than line 10, enter overpayment here 12 \$ _____
 13. AMOUNT FROM LINE 12 TO BE **REFUNDED** (No refund if less than \$1.01) 13 \$ _____
 14. AMOUNT FROM LINE 12 TO BE **CREDITED** TO NEXT YEAR 14 \$ _____

WORKSHEET A SALARIES, WAGES, TIPS AND OTHER EMPLOYEE COMPENSATION

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
CITY WHERE EMPLOYED	INCOME FROM EACH LOCAL W-2	*2106 EXPENSES, IF ANY	DUBLIN TAX WITHHELD	*OTHER CITY TAX WITHHELD
A.				
B.				
C.				
D.				
E. TOTALS				
ENTER ON:	LINE 1	LINE 2	LINE 5	LINE 8

*Income reduced by 2106 and earned in another city must also reduce the tax withheld for that city by the same percentage.

The undersigned declares that this return (and accompanying W-2's and schedules) 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.

If this return was prepared by a tax practitioner, check here if we may contact him/her directly with questions regarding the preparation of this form.

 SIGNATURE OF PREPARER, IF OTHER THAN TAXPAYER DATE

 NAME AND ADDRESS OF PREPARER TELEPHONE NUMBER

 SIGNATURE OF TAXPAYER DATE

 SIGNATURE OF SPOUSE (IF JOINT RETURN) TELEPHONE NUMBER

File with the City of Dublin
 Division of Taxation
 P.O. Box 9062, Dublin, Ohio 43017-0962

REFUNDS:
 City of Dublin
 Division of Taxation
 P.O. Box 800, Dublin, Ohio 43017-0900

ATTACH W-2'S HERE