

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

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 "OTHER COMPENSATION"

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| <ul style="list-style-type: none"> • Bonuses, stipends and tip income • 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 W-2 form. • Contributions made by or on behalf of employees to a qualified deferral plan (401K, 403b, 457b, etc.) – taxed at the 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 (includes any plan where employee has the option to defer). • Contributions made by or on behalf of employees to a non-qualified deferred compensation plan. | <ul style="list-style-type: none"> • Cost of group term life insurance over \$50,000.00 (unless part of a cafeteria plan). • Director's fees. • Disability pay if received as a benefit from employment (includes third party plan). • Adoption assistance payments (unless part of a cafeteria plan). • Excess employee discounts. • Golden parachute payments. • Income from guaranteed annual wage contracts. • Income from jury duty. • Income from wage continuation plans (includes retirement incentive plans and buy-outs). • 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 non-reimbursed expenses are not deductible). | <ul style="list-style-type: none"> • Pre-retirement distributions from retirement plans (except previously taxed income from deferred plans). • Gambling/lottery winnings (losses not deductible). • 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. • Stock bonus incentive plans. • Stock options. • Strike benefits paid by employer. • Supplemental unemployment pay paid by employer. • Taxes paid by employer on employee's behalf. • Union steward fees. |
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NON-TAXABLE INCOME

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| <ul style="list-style-type: none"> • Alimony. • Annuities – at time of distribution. • Capital gains. • Interest. • Dividends. • Housing for clergy. • Income earned while under 18 years of age. • Income of religious, fraternal, charitable, scientific, literary or educational | <p style="text-align: center;">institutions to the extent such income is derived from tax-exempt real estate, tax exempt tangible or intangible property or tax-exempt activities.</p> <ul style="list-style-type: none"> • 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 | <p style="text-align: center;">income to a resident shareholder.</p> <ul style="list-style-type: none"> • 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. |
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