CITY OF DUBLIN, OHIO
DIVISION OF TAXATION
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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.

Additional Forms Available at www.dublintax.com

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 4E. 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 prior year credits or estimated payments.
Line 8 & 9.	Enter other city credits from Worksheet A, W-2's or other city returns. Attach appropriate documentation verifying credits. (Limit 2.0%)
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 seward 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).
- Long term disability payments paid after 1/1/04.
- 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.
- Short term disability payments paid after 7/1/07.
- 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.