

Tax Return Instructions for Forms DIR-1040EZ

These instructions are applicable to City of Dublin returns DIR-1040EZ. Any errors or omissions from these instructions do not supersede Ohio Revised Code Section 718 or Dublin City Ordinance Section 38. **These instructions are informational and may not be inclusive of all local tax laws.** If you have any questions about completing any of our forms and/or need tax forms, please call (614) 410-4460.

Do I need to file?

All Dublin residents and part-year residents 18 years of age and older are required to file a tax return. If you are exempt because you are under the age of 18 or only received pension income or military pay, you should file a Declaration of Exemption Form (Form DIX-16) which can be found on our website www.dublintax.com.

Can we file a joint return?

A married couple may file a joint return regardless of the filing method used on their federal or state return. Joint returns must be signed by both spouses and include both social security numbers.

Do I use Form DIR1040EZ?

The DIR1040EZ form is intended for taxpayers who receive wages reported on a W-2 form(s) and do not have any other sources of income. In addition, a taxpayer may not request a refund with the DIR1040EZ.

When and where do I file?

Returns must be filed on or before the fifteenth day of the fourth month following the close of the tax year. For 2025 calendar year taxpayers, this means the return is due April 15, 2026. Any taxpayer who has requested an extension for filing their Federal income tax return shall **automatically** receive the same extension for the filing of the City tax return (attach a copy). Taxpayers who have not received or requested a Federal extension may request an extension from the Dublin Division of Taxation provided the request is received before the original due date of the return. An extension of time to file is not an extension of the time to pay any tax due.

If you are unable to pay any taxes owed, you should still file your annual return timely with the Division of Taxation and request a payment plan as soon as possible.

Where to File



MAIL: Paper returns filed by mail should be postmarked no later than **April 15, 2026**. ALL Forms and correspondence should be mailed to:

City of Dublin
 P.O. Box 9062
 Dublin, OH 43017-0962



IN PERSON ASSISTANCE/DROP-OFF

Our office is open Monday through Friday from 8am-5pm. During these hours you can walk in and drop off your return. You can also use our secure drive-up drop box to drop off your return, payment or response to an audit letter. Our physical location (drop box) is:

5555 Perimeter Drive
 Dublin, OH 43017

What if I file or pay late?

Dublin imposes penalties and interest on taxes remaining unpaid after the due date. Thus, if you are unable to pay the full amount of tax owed, you should still file your return along with payment of as much of the tax due as possible.

INSTRUCTIONS FOR PREPARING CITY OF DUBLIN INCOME TAX RETURN

Line 1	Enter total amount of wages, salaries and other employee compensation. If you have more than 3 W-2's, complete a Worksheet showing additional W-2's. ATTACH ALL W-2's.
Line 2	Multiple line 1 x 2.0% (.02).
Line 3	Enter tax withheld for Dublin from W-2's.
Line 4 & 5	Enter any prior year credits or estimated payments
Line 6 & 7	Enter all tax withheld or paid to other cities. Credit limit is the lesser of the amount withheld (if less than 2%) or withholding up to 2%.
Line 8	Total Payments and Credits: Add Lines 3 through 7
Line 9	TOTAL DUE: Subtract line 8 from line 2, if line 2 is more than line 8, enter the balance due (NO tax is due if the amount on line 9 is less than \$10.00)
SIGN YOUR RETURN AND ATTACH ALL APPLICABLE W-2'S	

TAXABLE INCOME

- Adoption assistance payments (unless part of a cafeteria plan)
- Bonuses
- Clergy income per Ohio Revised Code §718.01(R)(2)(e)
- 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 and the like) - taxed in 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 from January 1, 2016 to December 31, 2019
- Cost of group term life insurance over \$50,000.00 (unless part of a cafeteria plan)
- Director's fees
- Excess employee discounts
- Golden parachute payments
- Guaranteed annual wage contracts income
- Income received as a result of a covenant or agreement not to compete, which relates to employee wages
- Interest on below market loans
- Jury duty Income
- Moving expense reimbursements (follow Federal rules but non-reimbursed expenses are not deductible)
- Pre-retirement distributions from retirement plans (except previously taxed income from deferred plans)
- Prizes, awards and gifts - if connected with employment
- Prizes and winnings from sweepstakes
- Profit Sharing
- Royalties (unless derived from registered copyrights, patents or trademarks)
- Severance pay
- Sick and/or vacation pay (not including 3rd party sick pay)
- Stipends - if work required (vow of poverty not recognized)
- Stock bonus incentive plans
- Stock options
- Strike benefits paid by employer
- Supplemental unemployment paid by employer
- Taxes paid by employer on employee's behalf
- Tips
- Union steward fees
- Wage continuation plans (includes retirement incentive plans and buy-outs)

Please note: This list is not all inclusive and is to be used as reference ONLY

NON TAXABLE INCOME

- Alimony
- Annuities - at time of distribution
- Capital gains
- Depreciable property reported on form 4797 is not taxable. Please note since the gain is not taxable the loss is also not deductible
- Disability payments (Long-term payments after 1/1/04 and Short-term after 7/1/07)
- Dividends
- Exempt rental allowance for clergy per IRS
- Government allotments
- Income earned while under 18 years of age
- Income of religious, fraternal, charitable, scientific, literary or educational institutions to the extent that such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property or tax-exempt activities
- Insurance benefits - unless your employer paid the premiums. (Pro-rating is allowed if you paid a portion of the premiums)
- Interest
- Meals and lodging required on premises
- Military pay including reserve pay
- Military spouse pay if spouse earning wages is not domiciled in Ohio but stationed in Ohio due to military orders
- Patent and copyright income
- Pension income - includes lump sum distributions. Effective January 1, 2020, Nonqualified Deferred Compensation Plans will no longer be included in income as other compensation and will qualify as Pensions
- Royalties - if derived from intangible property
- Social Security benefits
- State unemployment benefits
- Subchapter S corporation income (effective 1/1/03) is no longer subject to the tax at the local level
- Third-party sick pay
- Welfare payments
- Worker's Compensation
- Income from serving as a precinct election official less than \$1,000

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