



CITY OF DUBLIN, OHIO
DIVISION OF TAXATION
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INSTRUCTIONS FOR PREPARING CITY OF DUBLIN INCOME TAX RETURN, FORM DIR-1040EZ

FORM DIR-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 NOR MAY A REFUND BE REQUESTED.

Line 1.	Enter total amount of wages, salaries and other employee compensation. If you have multiple W-2's, complete Worksheet A. Attach all W-2's.
Line 2.	Multiply 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 other city credits from Worksheet A, W-2's or other city returns. Attach appropriate documentation verifying credits. (Limit 2.0%)
Line 8.	Add lines 3 through 7.
Line 9.	Subtract line 8 from line 2. If line 2 is greater than line 8, enter balance due. No tax due if less than \$10.00.

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).
- 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.