

**DIVISION OF TAXATION**  
 200 S. HAMILTON RD  
 GAHANNA, OH 43230  
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 WWW.GAHANNA.GOV

**FORM IR**

**CITY OF GAHANNA, OHIO**

INCOME TAX RETURN  
 FOR THE CALENDAR YEAR

2005

**DUE ON OR BEFORE APRIL 17, 2006**  
 FILING IS REQUIRED EVEN IF YOU HAVE  
 NO INCOME AND NO TAX IS DUE

FOR CITY USE ONLY

**CHECK THE APPROPRIATE BOX**

- FULL YEAR RESIDENT
- PART YEAR RESIDENT
- DATES: FROM \_\_\_\_\_ TO \_\_\_\_\_
- NON RESIDENT
- RETIRED, NO TAXABLE INCOME

**CHECK FILING STATUS**

- SINGLE
- MARRIED

TAXPAYER SOCIAL SECURITY NO.    -   -

SPOUSE SOCIAL SECURITY NO.    -   -

MARK THROUGH INCORRECT DATA AND MAKE CORRECTIONS

ENTER TOTAL WAGES FROM BOX 5 OF W-2 OR WAGES FROM BOX 18, WHICHEVER IS THE LARGER AMOUNT.

EMPLOYER/COMPANY NAME	CITY WHERE EMPLOYED	GAHANNA TAX WITHHELD	WAGES	<b>MUST SUBMIT W-2'S</b>
		\$	\$	
1. TOTAL: IF NO OTHER TAXABLE INCOME, COMPUTE YOUR TAX ON LINE 5		\$	\$	
2. Profit from Income other than Wages (Attach Copy of Federal Forms C, E, F, 1099's, or supporting Schedules. No Interest/dividends) .....			2 \$	
3. (a) Allowable Business Expenses (Attach Copy of Federal Form 2106) .....			3a \$	
(b) Moving Expenses (See Instructions).....			3b \$	
4. Total Income: Line 1 + Line 2 - Line 3a -Line 3b .....			4 \$	
(a) If not resident for entire year, prorate income: ( _____ Months/12 x Line 4 = Income Taxed to City) .....			4a \$	
5. Tax Due to City of Gahanna for the Tax Year before any reductions. Line 4 x 1.5%.....			5 \$	
6. Reductions: Be sure to attach W-2's that show tax paid to another city or attach copy of other city return.				
(a) Gahanna Tax withheld by Employers (from W-2's) Total from Box 1(A) above. ....			6a \$	
(b) Payments of estimates for tax year. ....			6b \$	
(c) Other Credits.....			6c \$	
(d) Credits for taxes withheld by other Cities:				
1. Wages withheld at 1.5% or Greater: Wages \$ _____ x 1.5% = \$ _____ x 83.33% ..			6(d)1 \$	
Part year resident prorate: Line 6(d)1 \$ _____ x (# of Months/12) .....			\$	
2. Wages withheld at less than 1.5%:				
Wages _____ x (Tax rate for city withheld see table) = \$ _____ x 83.33%.....			6(d)2 \$	
Part year resident prorate: Line 6(d)2 \$ ( _____ x (# of Months/12) .....			\$	
(e) TOTAL CREDITS CLAIMED (Lines 6a + 6b + 6c + 6d1 + 6d2) .....			6e \$	
7. Balance Due before Penalty (Line 5 - Line 6e) .....			7 \$	
8. Penalties				
(a) 10% Penalty: Estimate Not Filed or at least 90% of Tax not paid. Line 7 x 10%.....			8a \$	
(b) 5% Penalty PER MONTH and 1 1/2% Interest PER MONTH after April 17th. ....			8b \$	
(c) \$25.00 Penalty for Failure to File by April 17th.....			8c \$	
9. TOTAL AMOUNT DUE TO THE CITY (Line 7 + Line 8a + Line 8b + Line 8c) .....			9 \$	
10. OVERPAYMENT CLAIMED				
AMOUNT TO BE CREDITED TO YOUR ACCOUNT \$ _____			AMOUNT TO BE REFUNDED TO YOU .....	10 \$

I CERTIFY I HAVE EXAMINED THIS RETURN, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS TRUE, CORRECT AND COMPLETE, AND THE FIGURES USED HEREIN ARE THE SAME AS USED FOR FEDERAL INCOME TAX PURPOSES, (WITH THE EXCEPTION THAT DEFERRED INCOME MUST BE REPORTED FOR CITY INCOME TAX PURPOSES). IF RETURN NOT SIGNED, THIS IS NOT A LEGAL FINAL RETURN. TAXPAYER AND SPOUSE MUST SIGN, EVEN IF ONLY ONE HAS INCOME.

Signature of Taxpayer or Agent \_\_\_\_\_ Date \_\_\_\_\_ Occupation \_\_\_\_\_

Signature of Spouse \_\_\_\_\_ Date \_\_\_\_\_ Occupation \_\_\_\_\_

Preparer's Signature \_\_\_\_\_ Date \_\_\_\_\_

Preparer's Address \_\_\_\_\_ Phone \_\_\_\_\_

VISA  Discover  MasterCard  American Express VISA/MasterCard/Discover Accepted

Account Number \_\_\_\_\_ Exp. Date \_\_\_\_\_

Name on Card \_\_\_\_\_

Signature \_\_\_\_\_

**NON-TAXABLE INCOME** The following shall not be considered taxable income: Capital gains, Welfare benefits, Unemployment Income, Social Security benefits, Interest & Dividends, Military pay, reserve & active duty, Income earning of persons under 18 years of age, Income received as royalties from patents & copyrights, Board of Election Income, Workmen's Compensation, Alimony, Retirement and Pension Income, 125 Cafeteria Plans.

## INSTRUCTIONS

- Line 1** List each employer, city employed, Gahanna taxes withheld and wages received. Wages received will be the amount contained in Box 5 or Box 18 of your W-2's. Use the higher number of the two boxes. Attach copies of all W-2(s) to the return.
- Line 2** Income other than wages. Income or losses must be accompanied by the appropriate supporting schedules. Business and rental losses cannot be taken against Form W-2 Income. However, business or rental losses may be used to offset a business or rental profit as long as the loss and profit are in the same taxing district. Tax returns filed with other cities on Schedule C or Schedule E income must accompany the return to receive tax credit.
- Line 3a** Business expenses must be substantiated by proper schedules (Fed Form 2106). Allowable business expenses must be deducted from wages before tax credit is figured.
- Line 3b** Moving Expense: Limited to the lesser of Federal allowable amount or the reimbursed amount. (Federal Schedule must be attached. Applies only to Residents Moving into City.) Allowable moving expenses must be deducted from wages before tax credit is figured.
- Line 4** Total income. (Line 1 + Line 2 - Line 3a - Line 3b)
- Line 4a** Partial year resident pro-rate income for time lived in Gahanna. Include only income earned while a Gahanna resident. Wages earned in Gahanna CANNOT be pro-rated.
- Line 5** Enter total tax calculated on line 5. This is line 4 or line 4(a) multiplied by 1½%.
- Line 6a** Gahanna Tax withheld. Reported on W-2 Box 19.
- Line 6b** Estimated payments you made during the tax year.
- Line 6c** List any other credits not covered. If you have an overpayment from previous years, enter overpayment here.
- Line 6d** Credit for taxes withheld or paid to other Cities:
- Line 6d1** If your salary and other income has been taxed by a city other than Gahanna whose tax rate is 1½% or more, use this calculation. (Use only that portion of wage income actually taxed, if income is prorated, income used in calculation is prorated amount.) Total Wages Taxed at 1½% or more \$ \_\_\_\_\_ x 1.5% = \$ \_\_\_\_\_ x 83.33% = \$ \_\_\_\_\_ Place on Line 6(d)1.
- Line 6d2** If your salary and other income has been taxed by a city other than Gahanna whose tax rate is 1½% or less, use this calculation. (Use only that portion of wage income actually taxed, if income is prorated, income used in calculation is prorated amount.) Total Wages Taxed \$ \_\_\_\_\_ x Tax Rate Wages Taxed at \_\_\_\_\_ % (must be less than 1 1/2%) = \$ \_\_\_\_\_ x 83.33% = \$ \_\_\_\_\_ Place on Line 6(d)2. Business and moving expenses must be deducted from wages before the credit is figured. No credit will be given for tax paid to another city if income listed is fully taxable to Gahanna.
- Line 6e** Total Credits Claimed. (Line 6a + 6b + 6c + 6d1 + 6d2)
- Line 7** Balance of tax due; payment in full must accompany return to avoid penalty and interest from due date. If total tax due is one dollar or less, no payment is required.
- Line 8** (a) If estimate was required and not filed, 10% penalty must be added Line 8a;  
 (b) If return is filed After April 17, 5% penalty per month and interest of 1½% per month must be added to tax due Line 8b;  
 (c) \$25.00 penalty for failure to file a return by the due date Line 8c.
- Line 9** Total Tax, Penalty and Interest Due the City. Line 7 + Line 8(a) + Line 8(b) + Line 8(c).
- Line 10** Overpayment claimed. If Line 9 is negative and no penalties apply, you have an overpayment. Any overpayment will be applied to your declaration for the current year, unless it appears there will be no tax liability. NO REFUNDS WILL BE MADE FOR AMOUNTS LESS THAN \$1.01. You may split your overpayment between a credit and a refund. If you do not specify, the entire amount will be credited to the current year.

Tax Rates of surrounding cities Use to figure credits

BALTIMORE - 1%	GALENA - 1%	LOGAN - 1 1/2%	REYNOLDSBURG - 1 1/2%
BEXLEY - 2%	GRANDVIEW - 2%	LONDON - 1%	SPRINGFIELD - 2%
CANAL WINSHESTER - 2%	GRANVILLE - 1 1/2%	MARBLE CLIFF - 2%	SUNBURY - 1%
CENTERBURG - 1%	GROVE CITY - 2%	MARION - 1 3/4%	UPPER ARLINGTON - 2%
CHILLICOTHE - 1.6%	GROVEPORT - 2%	MT VERNON - 1 1/2%	UTICA - 1 3/4%
CIRCLEVILLE - 1 1/2%	HEATH - 1 1/2%	NEW ALBANY - 2%	WESTERVILLE - 1 1/4%
COLUMBUS - 2%	HILLIARD - 2%	NEWARK - 1 3/4%	WEST JEFFERSON - 1%
DAYTON - 2 1/4%	LANCASTER - 1.6% to June 30 1.75% effective July 1	OBETZ - 2%	WHITEHALL - 2%
DELAWARE - 1.6%	LITHOPOLIS - 1%	PICKERINGTON - 1%	WORTHINGTON - 2%
DUBLIN - 2%		POWELL - .3/4%	ZANESVILLE - 1.7%