

DIVISION OF TAXATION
 200 S. HAMILTON RD
 GAHANNA, OH 43230
 TEL 614-342-4030
 FAX 614-342-4100
 WWW.GAHANNA.GOV

FORM EZ

CITY OF GAHANNA, OHIO
 INCOME TAX RETURN FOR THE CALENDAR YEAR
 2008

DUE ON OR BEFORE APRIL 15, 2009
 FILING IS REQUIRED EVEN IF YOU HAVE
 NO INCOME AND NO TAX IS DUE

FOR CITY USE ONLY

NAME AND ADDRESS

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. _____

ALL APPROPRIATE W-2'S, FEDERAL SCHEDULES, EXPLANATION MUST BE ATTACHED

INCOME	1. Total W-2 wages. W-2's must be attached. (see worksheet on back).....	1	\$
TAX	2. GAHANNA INCOME TAX. MULTIPLY LINE 1 BY 1½% (.015).....	2	\$
TAX WITHHELD,	3. Gahanna income tax withheld. From W-2's box 19	3	\$
PAYMENTS AND CREDITS	4. Prior year tax credit. Please verify this number at website above	4	\$
	5. Estimated payments. Please verify this number at website above	5	\$
	6. Credit for taxes withheld to cities at 1.5% or greater. See Instructions on back	6	\$
	7. Credit for taxes withheld to cities at less than 1.5% See Instructions on back	7	\$
	8. TOTAL PAYMENTS AND CREDITS. ADD LINES 3 THROUGH 7	8	\$
BALANCE DUE, PENALTY AND INTEREST REFUND OR CREDIT	9. BALANCE DUE. If line 2 is more than 8, enter balance due here (No tax due if less than \$1.01)	9	\$
	10. Estimate Penalty. 10% of balance due, if applicable (see back).....	10	\$
	11. Penalty 5% per month or fraction thereof. Interest. 1½% per month or fraction thereof, if applicable	11	\$
	12. Late filing fee \$25.00 if return is filed after April 15	12	\$
	13. Total due. Carry to line 23 below (No tax due if less than \$1.01) Add lines 9 through 12	13	\$
	14. OVERPAYMENT. If line 2 is less than line 8, enter overpayment here	14	\$
	15. Amount from Line 14 to be refunded(No refund if less than \$1.01).....	15	\$
	16. Amount from line 14 to be credited to next year (place on line 20 below)	16	\$

DECLARATION OF ESTIMATED TAX FOR 2009

ESTIMATE FOR NEXT YEAR	17. Total income subject to tax \$ _____ Multiply by tax rate of 1½% or (.015).....	17	\$
	18. Subtract any Gahanna income tax to be withheld and/or appropriate credit for taxes paid to other cities..	18	\$
	19. Estimated tax due (subtract line 18 from line 17) If Net estimated tax due is less than \$200.01, estimated tax payments are not required	19	\$
	20. Credit from line 16 above	20	\$
	21. First Quarter estimate Payment (A minimum of 22.5% of line 19).....	21	\$
	22. If line 20 above is greater than line 19 then enter 0. Otherwise enter line 20-19	22	\$
TAX DUE	23. Enter balance due from line 13 above (No tax due if less than \$1.01)	23	\$
	24. Total Tax due. Add lines 23 and 22. Please make checks payable to the City of Gahanna	24	\$

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.

CHECK BOX IF WE MAY DISCUSS THIS RETURN WITH YOUR PREPARER.

Signature of Taxpayer or Agent _____ Date _____ Occupation _____

Signature of Spouse _____ Date _____ Occupation _____

Preparer's Signature _____ Date _____

Preparer's Address _____ Phone _____

VISA/MasterCard/Discover/American Express Accepted

Card # _____

Exp. Date _____

Card Verification # (3 Digit) _____

Name on Card _____

Signature _____

City of Employment	Income from W-2 (Greater of box 5 or 18)	Gahanna Tax Withheld (Box 18)	Credit for Other City Wages Taxed at 1.5% or above or Greater (Box 18 x .0125)	Credit for Other City Wages Taxed at 1.5% or above (Box 18 x city tax rate x .8333)
TOTALS				
Carry to	Page 1 Line 1	Page 1 Line 3	Page 1 Line 6	Page 1 Line 7

LINE INSTRUCTIONS:

LINE 1 Enter total amount of wages. If you have multiple W-2's, complete worksheet above. Attach all W-2's.

LINE 2 Multiply Line 1 by 1½% (.015).

LINE 3 Enter tax withheld for Gahanna from W-2's

LINE 4 & 5 Enter any estimated payments or prior year credits. These amounts can be verified at the URL printed on the front of the tax return or at www.gahanna.gov/departments/finance/tax.asp.

LINE 6 & 7 Enter other city credits from W-2's. Attach appropriate documentation verifying credits. Use formulas in above worksheet. W-2 box 18 should be used for this calculation. Use separate line for each city listed on W-2. For cities withheld at a tax rate less than 1.5%, use the tax rate wages were withheld in the calculation. (i.e. use .0125 for Westerville tax rate.)

LINE 8 Add lines 3 through 7.

LINE 9 Subtract line 8 from line 2. If line 8 is less than line 2, enter balance due. If line 8 is greater than line 2, skip lines 10, 11, 12 and 13 and enter overpayment on line 14.

LINES 10 & 11 & 12 enter penalty and interest or late filing fee, if applicable. See instructions on right.

LINE 13 Add lines 9, 10, 11 and 12.

LINE 14 If line 8 is greater than line 2 enter overpayment

LINE 15 and 16 indicate disposition of overpayment either by refunding (line 15) or crediting (line 16) the overpayment to next year.

LINES 17 through 22 complete only if you are required to make estimated payments. Estimated payment are required for those individuals who anticipate any taxable income which is not subject to withholding of income tax or where the income tax is not fully paid to another city. If line 19 is less than \$200.01, no estimate payment is required.

LINE 23 Enter amount from line 13.

LINE 24 Add line 22 and line 23. Make checks payable to City of Gahanna. Mail to Gahanna Income Tax Division, P.O.Box 640308, Cincinnati, OH 45264

GENERAL INSTRUCTIONS:

Who Must File: Every Gahanna resident eighteen years of age and older must file a Gahanna Income Tax Return, regardless of whether a tax is due.

When and where to file: This return must be filed on or before April 15th. Make checks or money orders payable to the City of Gahanna and mail to: Gahanna Income Tax Division, P.O.Box 640308, Cincinnati, OH 45264.

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 earnings 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.

Partial Year Residents: If you lived in Gahanna during part of the taxable year, you must file a tax return covering that time. Report the amount of income you earned while you lived in Gahanna. If you pro-rate your income, you must also pro-rate your city tax that was withheld on the same income. Attach a worksheet explaining your calculations.

Penalties and Interest: (Line 11 – Failure to Pay 90% of your estimated income tax by January 31 will result in a 10% penalty on the amount on Line 10.) (Line 12 – Failure to pay 100% of your tax liability by April 15th will result in 5% penalty and 1.5% interest per month or fraction thereof.) (Line 16 – Failure to file by April 15th will result in a \$25.00 penalty.) See Gahanna Ordinance § 161.11.

Stock Options: If you have stock options on your W-2, you may need to call The City Tax Department for further instructions. Your Employer may not have withheld income tax on this income.

Cities with 1½% or greater withholding rates. Bexley, Canal Winchester, Chillicothe, Circleville, Columbus, Dayton, Dublin, Grandview, Granville, Grove City, Groveport, Heath, Hilliard, Lancaster, Logan, Marble Cliff, Marion, Mt Vernon, New Albany, Newark, Obetz, Reynoldsburg, Springfield, Upper Arlington, Utica, Whitehall, Worthington, Zanesville.

Cities that have less than 1½% withholding rates. You must verify with each city the actual tax rate. Baltimore, Breman, Brice, Centerburg, Delaware, Galena, Johnstown, Lithopolis, London, Pickerington, Powell, Sunbury, West Jefferson, Westerville.