

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

**FORM IR**

**CITY OF GAHANNA, OHIO**

INCOME TAX RETURN  
 FOR THE CALENDAR YEAR  
 2008

FOR CITY USE ONLY

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

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

<b>INCOME</b>	1. Total W-2 wages. <b>W-2's must be attached.</b> (see worksheet on back).....	1	\$
	2. 2106 expenses. Fed form 2106 must be attached. (see worksheet on back).....	2	\$
	3. TAXABLE WAGES. SUBTRACT LINE 2 FROM LINE 1.....	3	\$
	4. Profits from Income other than wages. (Attach forms C, E, F, 1099-Misc., K-1's) Cannot be less than 0.....	4	\$
	5. Total Income. Add lines 3 and 4.....	5	\$
<b>TAX</b>	6. GAHANNA INCOME TAX. MULTIPLY LINE 5 BY 1½% or (.015).....	6	\$
<b>TAX WITHHELD, PAYMENTS AND CREDITS</b>	7. Gahanna income tax withheld. From W-2's box 18.....	7	\$
	8. Prior year tax credit. <b>Please verify this number at website above</b> .....	8	\$
	9. Estimated payments. <b>Please verify this number at website above</b> .....	9	\$
	10. Credit for taxes withheld or paid to cities at 1.5% or greater. See Instructions on back.....	10	\$
	11. Credit for taxes withheld or paid to cities at less than 1.5% See Instructions on back.....	11	\$
	12. TOTAL PAYMENTS AND CREDITS. ADD LINES 7 THROUGH 11.....	12	\$
<b>BALANCE DUE, PENALTY AND INTEREST</b>	13. BALANCE DUE. If line 6 is more than 12, enter balance due here (No tax due if less than \$1.01).....	13	\$
	14. Estimate Penalty. 10% of balance due, if applicable (see back).....	14	\$
	15. Penalty 5% per month or fraction thereof. Interest. 1½% per month or fraction thereof, if applicable... ..	15	\$
	16. Late filing fee \$25.00 if return is filed after April 15.....	16	\$
<b>REFUND OR CREDIT</b>	17. Total due. Add lines 13 through 16. Carry to line 27 below (No tax due if less than \$1.01).....	17	\$
	18. OVERPAYMENT. If line 6 is less than line 12, enter overpayment here.....	18	\$
	19. Amount from Line 18 to be refunded( No refund if less than \$1.01).....	19	\$
	20. Amount from line 18 to be credited to next year (place on line 24 below).....	20	\$

**DECLARATION OF ESTIMATED TAX FOR 2009**

<b>ESTIMATE FOR NEXT YEAR</b>	21. Total income subject to tax \$ _____ Multiply by tax rate of 1½% or (.015).....	21	\$
	22. Subtract any Gahanna income tax to be withheld and/or appropriate credit for taxes paid to other cities..	22	\$
	23. Estimated tax due. If Net estimated tax due is less than \$200.01, estimated tax payments are not required (subtract line 22 from line 21).....	23	\$
	24. Credit from line 20 above.....	24	\$
	25. If line 24 above is greater than line 23 then enter 0, otherwise enter line 24-23.....	25	\$
	26. First Quarter estimate Payment (A minimum of 22.5% of line 25).....	26	\$
<b>TAX DUE</b>	27. Enter balance due from line 17 above (No tax due if less than \$1.01).....	27	\$
	28. Total Tax due. Add lines 26 and 27. Please make checks payable to the City of Gahanna.....	28	\$

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

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)	Subtract 2106 Expenses, If applicable	Gahanna Tax Withheld (Box 18)	Credit for Other City Wages Taxed at 1.5% or above (Box 18 x .0125)	Credit for Other City Wages Taxed at Less than 1.5% (Box 18 x city tax rate x .8333)
TOTALS					
Carry to	Page 1 Line 1	Page 1 Line 2	Page 1 Line 7	Page 1 Line 10	Page 1 Line 11

## LINE INSTRUCTIONS:

**LINE 1** Enter total amount of wages, salaries and other employee compensation. If you have multiple W-2's, complete worksheet above. Attach all W-2's.

**LINE 2** Enter 2106 expenses in worksheet above. Allowable business expenses must be deducted from wages before tax credit is figured.

**LINE 3** Subtract Line 2 from Line 1

**LINE 4** Enter the amount of profits from income other than wages. Cannot be less than zero (0). Attach appropriate schedules and documentation. (Federal forms C, E, F, K-1's, 1099's-Misc's.) No Dividends or Interest.

**LINE 5** Add Lines 3 and 4.

**LINE 6** Multiply Line 5 by 1½% (.015).

**LINE 7** Enter tax withheld for Gahanna from W-2's. Box 19 must say Gahanna. If Box 19 does not say Gahanna, you must use Lines 10 and/or 11.

**LINE 8 & 9** 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](http://www.gahanna.gov/departments/finance/tax.asp).

**LINE 10 & 11** Enter other city credits from W-2's or other City Returns. 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). If you have 2106 expenses, place expense in worksheet column 3 above and subtract expenses from Box 18 (column 2) and place this number into column 5 or 6 to calculate the credit allowed. INCLUDE COPIES OF OTHER CITY RETURNS.

**LINE 12** Add lines 7 through 11.

**LINE 13** Subtract line 12 from line 6. If line 12 is less than line 6, enter balance due. If line 12 is greater than line 6, skip lines 14, 15, 16 and 17 and enter overpayment on line 18.

**LINES 14 & 15 & 16** enter penalty and interest or late filing fee, if applicable. See instruction on right.

**LINE 17** Add lines 13, 14, 15 and 16.

**LINE 18** If line 12 is greater than line 6 enter overpayment

**LINE 19 and 20** indicate disposition of overpayment either by refunding (line 19) or crediting (line 20) the overpayment to next year.

**LINES 21 through 26** 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 23 is less than \$200.01, no estimate payment is required.

**LINE 27** Enter amount from line 17.

**LINE 28** Add line 26 and line 27. 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 14 – Failure to Pay 90% of your estimated income tax by January 31 will result in a 10% penalty on the amount on Line 13.) (Line 15 – 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.