



**CITY OF DEFIANCE**  
 TELEPHONE (419) 784-2117  
 FAX (419) 784-4858

**INDIVIDUAL  
 INCOME TAX RETURN 2018**

**FORM D-1040**

FORMS AVAILABLE ON INTERNET AT  
 www.cityofdefiance.com

OR FISCAL PERIOD \_\_\_\_\_ TO \_\_\_\_\_

CALENDAR YEAR TAXPAYERS FILE  
 ON OR BEFORE April 15, 2019

**PROVIDE NAME AND STREET ADDRESS  
 IN SPACE BELOW**

NAME AND ADDRESS

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City file # \_\_\_\_\_

**YOUR SOCIAL SECURITY #**  
 \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

**SPOUSE SOCIAL SECURITY #**  
 \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

**PARTIAL YEAR RESIDENT:**  
 DATE MOVED IN: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
 DATE MOVED OUT: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
 PROVIDE NEW/OLD ADDRESS IN FULL \_\_\_\_\_

TAX DEPARTMENT USE ONLY

Total Paid..... \$ \_\_\_\_\_

Return..... \$ \_\_\_\_\_

Estimate..... \$ \_\_\_\_\_

Refund..... \$ \_\_\_\_\_

\_\_\_\_\_

CASH CK MO CC

Initials \_\_\_\_\_

**FILING STATUS**

Single

Married filing joint return (even if only one had income). Did you file a joint or separate return last year?  Joint  Separate

Married filing separate return. Enter spouse's social security number above and full name here. ▶ \_\_\_\_\_

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

<b>INCOME</b>	1. Total W-2 wages. Complete worksheet A on page 2. W-2's <b>MUST BE ATTACHED</b> .....	1	\$	_____
	2. Other income. From schedule C,E,K-1, or Misc. Income on page 2. <b>MUST BE ATTACHED</b> .....	2	\$	_____
	3. TOTAL INCOME. ADD LINES 1 AND 2 .....	3	\$	_____
	4. Adjustments. From schedule X on page 2 .....	4	\$	_____
	5. DEFIANCE TAXABLE INCOME. SUBTRACT LINE 4 FROM LINE 3 .....	5	\$	_____
<b>TAX WITHHELD, PAYMENTS AND CREDITS</b>	6. DEFIANCE INCOME TAX. MULTIPLY LINE 5 BY 1.8% .....	6	\$	_____
	7. Defiance income tax withheld. From W-2 and worksheet A on page 2.....	7	\$	_____
	8. Prior year credits .....	8	\$	_____
	9. Estimated payments .....	9	\$	_____
	10. Credit for taxes withheld to other cities (limit 1.8%). See instructions .....	10	\$	_____
	11. Credit for taxes paid to other cities (limit 1.8%). See instructions .....	11	\$	_____
	12. TOTAL PAYMENTS AND CREDITS. ADD LINES 7 THROUGH 11 .....	12	\$	_____
	13. <b>BALANCE DUE.</b> If line 6 is more than 12, enter balance due here (No tax due if less than \$10.00) .....	13	\$	_____
	14 a. Penalty for late payment (1.5% of Line 13) per month or fraction thereof.....	14a	\$	_____
	14 b. Interest (.5% per month or fraction thereof) of Line 13 .....	14b	\$	_____
	14 c. <b>Failure to file by Due Date \$25</b> .....	14c	\$	_____
	14. Total Penalty and Interest (Line 14a plus 14b plus Line 14c) .....	14	\$	_____
15. Total due. Carry to line 25 below (No tax due if less than \$10.00) .....	15	\$	_____	
16. <b>OVERPAYMENT.</b> If line 6 is less than line 12, enter overpayment here .....	16	\$	_____	
17. AMOUNT FROM LINE 16 TO BE REFUNDED (No refund if less than \$10.00) ....	17	\$	_____	
18. AMOUNT FROM LINE 16 TO BE CREDITED TO NEXT YEAR .....	18	\$	_____	

**Amounts under \$10.00 are not due nor refundable nor credited to next tax year.**

**DECLARATION OF ESTIMATED TAX FOR 2019 (MUST FILE ESTIMATE IF NOT WITHHELD AND AT LEAST \$200.00)**

<b>ESTIMATE FOR NEXT YEAR</b>	19. Total income subject to tax \$ _____ Multiply by tax rate of 1.8% (.018) .....	19	\$	_____
	20. Subtract any estimated income tax to be withheld or paid to other cities .....	20	\$	_____
	21. Estimated tax due (subtract line 20 from line 19) If Net estimated tax due is less than \$200.00, no declaration is required to be filed .....	21	\$	_____
	22. Credit from line 18 above .....	22	\$	_____
	23. First Quarter Estimate Payment (A minimum of 22.5% of line 21)* .....	23	\$	_____
24. If line 22 above is greater than line 23 then enter 0 .....	24	\$	_____	
<b>TAX DUE</b>	25. Enter balance due from line 15 above (No tax due if less than \$10.00) .....	25	\$	_____
	26. TOTAL TAX DUE. ADD LINES 24 & 25. PLEASE MAKE CHECKS PAYABLE TO CITY OF DEFIANCE ....	26	\$	_____

**\*First Quarter Estimate should be paid with this return.**

If this return was prepared by a tax practitioner, check here if we may contact him/her directly with questions regarding the preparation of this return.

The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes.

SIGNATURE OF PREPARER, IF OTHER THAN TAXPAYER \_\_\_\_\_ DATE \_\_\_\_\_ NAME AND ADDRESS OF PREPARER \_\_\_\_\_ TELEPHONE NUMBER \_\_\_\_\_

SIGNATURE OF TAXPAYER \_\_\_\_\_ DATE \_\_\_\_\_ SIGNATURE OF SPOUSE (IF JOINT RETURN) \_\_\_\_\_ TELEPHONE NUMBER \_\_\_\_\_

**File with the City of Defiance, Division of Taxation, P.O. Box 669, Defiance, Ohio 43512**

ATTACH W-2'S (THAT REFLECT BOX 5 WAGES AND CITY TAX WITHHELD) AND OTHER SUPPORTING DOCUMENTS TO THE BACK UPPER LEFT OF CITY RETURN

All appropriate W-2's and Federal schedules must be attached. A return is not complete unless such schedules are included.

**WORKSHEET A SALARIES, WAGES, TIPS AND OTHER EMPLOYEE COMPENSATION**

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
NAME OF EMPLOYER	CITY WHERE EMPLOYED	INCOME FROM EACH LOCAL W-2 BOX 5 OR BOX 18 WHICHEVER IS HIGHER	DEFIANCE TAX WITHHELD	OTHER CITY TAX WITHHELD	OTHER CITY TAX WITHHELD NOT TO EXCEED 1.8%
A.					
B.					
C.					
D.					
E.					
F.					
G.	<b>TOTALS</b>				

ENTER ON: PAGE 1 LINE 1 PAGE 1 LINE 7 PAGE 1 LINE 10

**SCHEDULE C (If taxes paid to other cities, other cities' returns must be attached)**

**WORKSHEET B – BUSINESS INCOME OR LOSS (COLUMN B IS ALLOCATION PERCENTAGE, NOT TAX RATE)**

\*\* Enclose copies of all Federal Forms and Schedules used to compute your local income.\*\*

SCHEDULES	Column A INCOME/(LOSS) FROM FEDERAL SCHEDULES	Column B ALLOCATED DEFIANCE PERCENTAGE	DEFIANCE TAXABLE INCOME (COLUMN A x COLUMN B FOR LINE 1 THROUGH 4)
1. <b>SCHEDULE C – BUSINESS INCOME</b> (A separate allocation schedule is required for each Schedule C)			\$
2. <b>SCHEDULE E – RENTAL INCOME</b> (Residents enter profit/loss from all properties. Nonresidents enter only profit/loss from DEFIANCE properties)			\$
3. <b>SCHEDULE K-1 – PARTNERSHIP INCOME</b> (Residents enter profit/loss from entities that do not withhold DEFIANCE tax on entire distributive share)			\$
4. <b>MISCELLANEOUS INCOME – 1099-MISC., SCHEDULE F, ETC</b>			\$
5. <b>NET OPERATING LOSS CLAIMED TO OFFSET CURRENT YEAR BUSINESS INCOME</b> (Enclose a worksheet showing prior year losses for up to 3 years and amounts previously claimed.) (Enter the amount claimed as a deduction)			\$
6. <b>TOTAL INCOME (LOSS)</b> (Combine Lines 1 through 5 and enter this amount on Page 1, Line 2)			\$

**SCHEDULE Y – BUSINESS APPORTIONMENT FORMULA**

(To be completed by all nonresidents who earn a portion of their net profits in Defiance.)

	A. Located Everywhere	B. Located In Defiance	C. Percentage (B ÷ A)
<b>STEP 1</b> Average original cost of real & tangible personal property .....	_____	_____	_____
Gross annual rentals multiplied by 8 .....	_____	_____	_____
TOTAL STEP 1 .....	_____	_____	_____
<b>STEP 2</b> Wages, Salaries, and Other Compensation Paid .....	_____	_____	_____
<b>STEP 3</b> Gross Receipts from Sales Made and/or Work or Services Performed .....	_____	_____	_____
<b>STEP 4</b> Total Percentages. (Add Percentages from Steps 1-3) .....	_____	_____	_____
<b>STEP 5</b> Apportionment Percentage (Divide Total Percentage by Number of Percentages Used) .....	_____	_____	_____

**SCHEDULE X - ADJUSTMENT TO INCOME (Part year residents, income not subject to tax, miscellaneous income, etc.) (Attach Federal Schedules)**

EXPLANATION	COLUMN 1	COLUMN 2
	ADDITIONS	DEDUCTIONS
Net adjustment (combine Columns 1 & 2)		

ENTER ON PAGE 1 LINE 4