



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

MONDAY-FRIDAY 8:00AM-4:30PM

FORMS AVAILABLE ON INTERNET AT
www.cityofdefiance.com

**INDIVIDUAL
 INCOME TAX RETURN 2025**

OR FISCAL PERIOD _____ TO _____

CALENDAR YEAR TAXPAYERS FILE
 ON OR BEFORE April 15, 2026

FORM D-1040

NAME AND ADDRESS
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

INCOME

1. Total W-2 wages. Complete worksheet A on page 2. W-2's **MUST BE ATTACHED** 1 \$ _____
2. Other income. From schedule C,E,K-1, or Misc. Income on page 2. **MUST BE ATTACHED** 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 \$ _____

TAX

6. DEFIANCE INCOME TAX. MULTIPLY LINE 5 BY 1.8% 6 \$ _____

**TAX
 WITHHELD,
 PAYMENTS
 AND
 CREDITS**

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 \$ _____

**BALANCE
 DUE,
 REFUND
 OR
 CREDIT**

13. **BALANCE DUE.** 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 (15% of Line 13) per month or fraction thereof 14a \$ _____
14. b. Interest 10% (.83% per month or fraction thereof) of Line 13 14b \$ _____
14. c. **Failure to file by Due Date \$25** 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. **OVERPAYMENT.** 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 2026 (MUST FILE ESTIMATE IF NOT WITHHELD AND AT LEAST \$200.00)

**ESTIMATE
 FOR
 NEXT
 YEAR**

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 \$ _____

TAX DUE

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

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.	TOTALS				

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. SCHEDULE C – BUSINESS INCOME (A separate allocation schedule is required for each Schedule C)			\$
2. SCHEDULE E – RENTAL INCOME (Residents enter profit/loss from all properties. Nonresidents enter only profit/loss from DEFIANCE properties)			\$
3. SCHEDULE K-1 – PARTNERSHIP INCOME (Residents enter profit/loss from entities that do not withhold DEFIANCE tax on entire distributive share)			\$
4. MISCELLANEOUS INCOME – 1099-MISC., SCHEDULE F, Gambling, 4757 Profit of Sale, Etc.			\$
5. NET OPERATING LOSS CLAIMED TO OFFSET CURRENT YEAR BUSINESS INCOME (Enclose a worksheet showing prior year losses for up to 5 years and amounts previously claimed.) (Enter the amount claimed as a (deduction)(subject to state law)			\$
6. TOTAL INCOME (LOSS) (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)
STEP 1 Average original cost of real & tangible personal property			
Gross annual rentals multiplied by 8			
TOTAL STEP 1			
STEP 2 Wages, Salaries, and Other Compensation Paid			
STEP 3 Gross Receipts from Sales Made and/or Work or Services Performed			
STEP 4 Total Percentages. (Add Percentages from Steps 1-3)			
STEP 5 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