



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

**INDIVIDUAL
 INCOME TAX RETURN 2022**

FORM D-1040

OR FISCAL PERIOD _____ TO _____

CALENDAR YEAR TAXPAYERS FILE
 ON OR BEFORE April 18, 2023

FORMS AVAILABLE ON INTERNET AT
 www.cityofdefiance.com

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

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 WITHHELD, PAYMENTS AND CREDITS | 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 | \$ _____ | |
| | 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 (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. 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 2023 (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

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. | 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 3 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 ADDITIONS | COLUMN 2 DEDUCTIONS |
|--|--------------------|---------------------|
| | | |
| | | |
| | | |
| Net adjustment (combine Columns 1 & 2) | | |

ENTER ON PAGE 1 LINE 4