FORM L-1

CITY OF LAKEWOOD – DIVISION OF MUNICIPAL INCOME TAX
City Income Tax Return For Individuals   **2010**   Due By: April 18, 2011

[ATTACH ALL CITY COPY W-2 & 1099 FORMS HERE]

DATE OF MOVE DURING 2010:

Into Lakewood ____/____/____   Previous Address: _____

Out of Lakewood ____/____/____   Current Address: _____

Name(s) and Current Address

Telephone (_____) _____

Taxpayer's Social Security Number

Spouse's Social Security Number (if joint)

Filing Status – CHECK ONLY ONE
- ☐ Single
- ☐ Married - Filing Joint
- ☐ Married - Filing Separately

☐ REFUND
☐ EXTENSION attached
☐ AMENDED Year _____

E-FILE PIN#:

Make checks payable and mail to:
City of Lakewood - Division of Tax
PO Box 77047 Cleveland, OH 44194
Phone: (216) 529-6620 Fax: (216) 529-6099
Website: www.onelakewood.com

IF RENTING:
Landlord: _____
Mailing Address: _____
_____

TABLE A: WAGES AND COMPENSATION (ATTACH FEDERAL FORMS W-2, 1099-MISC, AND A COPY OF PAGE 1 OF YOUR 2010 FEDERAL RETURN)
additional copies of this table are available at www.ci.lakewood.oh.us

Dates wages were earned MM	DD	MM	DD	LOCATION WHERE EARNED List each W2 separately	Column 1 Total Wages or Compensation	Column 2 Withheld for Lakewood	Column 3 Withheld for other localities	Column 4 Tax Credit Limit (Column 1 x .01)	Column 5 Smaller of Column 3 or 4	Column 6 Tax Credit (Column 5 x .50)
				LAKEWOOD						
				LAKEWOOD						
				Total from supplementary page(s)						
				Total						
					(to Line 1)	(to Line 6)				(to Line 7)

If you want Lakewood to calculate your tax - STOP, check the box, sign and date the return. Submit with W-2s before March 15, 2011.   ☐

INCOME
1. Wages and compensation (from Table A, Column 1) .... 1. _____
2. Non – Wage Income (from Table B, Column 5, Line 6) – DO NOT enter an amount less than zero ... 2. _____
3. Non – Wage Income not reported on Table B (ie. Gambling winnings) ... 3. _____
4. Total taxable income (add Lines 1, 2, and 3) .... 4. _____

TAX AND CREDITS
5. Total Lakewood tax due before credits (multiply Line 4 by 1.5% or .015) ... 5. _____
6. Taxes withheld and paid to Lakewood (from Table A, Column 2) ... 6. _____
7. Wage income tax credit (from Table A, Column 6) ... 7. _____
8. Non-wage income tax credit (from Table B, Column 5, Line 11) ... 8. _____
9. Income Tax paid by a Lakewood based LLC, Partnership, or S-Corp. ... 9. _____
10. Total credits (add Lines 6, 7, 8, and 9) .... 10. _____
11. Tax due before estimate payments (subtract Line 10 from Line 5) ... 11. _____
12. 2010 estimated tax payment(s) and unused prior year credits - up-to-date amounts available at www.onelakewood.com ... 12. _____
13. Total net tax – Subtract Line 12 from Line 11 and proceed to Line 16. If less than $1.00, enter zero and proceed to Line 14 ... 13. _____

OVERPAYMENT
14. **Overpayment** - If Line 12 is greater than Line 11, and not less than $1.00, subtract Line 11 from Line 12 ... 14. _____
15. From Line 14 - Amount to be credited to 2011 - $_____   Amount to be refunded - $_____ (Proceed to Line 17)

BALANCE DUE
16. **Balance due** – If Line 11 is greater than Line 12, and not less than $1.00, subtract Line 12 from Line 11 ... 16. _____

ESTIMATED INCOME TAX FOR 2011
17. Estimated income tax for 2011 (from Line 11) ... 17. _____
18. First quarter payment (multiply Line 17 by 25% or .25) ... 18. _____
19. 2010 credit applied to first quarter estimate (from Line 15) ... 19. _____
20. Total amount due by April 18, 2011 (add Line 16, 18, and subtract Line 19) ... 20. _____

The undersigned declares this to be a true, correct, and complete return of Lakewood Income Tax for the period stated.

Taxpayer's Signature _____   Date _____

Spouse's Signature _____   Date _____

Tax Preparer's Signature (If other than taxpayer) _____ Phone # _____ Date _____

☐ I authorize the City of Lakewood - Division of Municipal Income Tax to discuss my account and enclosures with my preparer (above)

Pay by Credit Card-Mastercard / Visa

Account Number _____

Exp. Date _____ Amount Paid $ _____

Signature _____

[ATTACH CHECK OR MONEY ORDER HERE]

Name(s) on return _____ Taxpayer's social security number _____ - _____ - _____

TABLE A-1: PART-YEAR RESIDENT CALCULATION (This table should only be used for moves within the State of Ohio - see instructions)
additional copies of this table are available at www.onelakewood.com

1. Number of months lived in Lakewood		
2. Divide Line 1 by 12		
3. Part-Year Percentage (Multiply Line 2 by 100) - enter in Column 1 and Column 3		

Dates wages were earned MM	DD	MM	DD	LOCATION WHERE EARNED List each W2 separately (Lakewood W2s on Table A only)	Column 1 Total Wages or Compensation	Column 2 Withheld for Lakewood	Column 3 Withheld for other localities	Column 4 Tax Credit Limit (Column 1 x .01)	Column 5 Smaller of Column 3 or 4	Column 6 Tax Credit (Column 5 x .50)
				Part-Year Percentage (From Line 3) Multiply each listing In Column 1 and Column 3 by this percentage _____%			_____%			

(to Table A, Column 1)   (to Table A, Column 6)

TABLE B: NON-WAGE INCOME (ATTACH A COPY OF APPLICABLE FEDERAL SCHEDULES)

additional copies of this table are available at www.onelakewood.com Taxable Non-Wage Income	Column 1 Earned In Lakewood	Column 2 Earned In _____	Column 3 Entity Name: _____	Column 4 Entity Name: _____	Column 5 Totals to Page 1
1. Proprietorship Income (Loss) (From Federal Schedule(s) C)					
2. Rental Income (Loss) (From Federal Schedule(s) E)					
3. LLC, Partnership, S-Corporation or Trust Income (Loss) (From Federal Schedule(s) E)					
4. Loss CarryForward	( )	( )	( )	( )	
5. Taxable Non-Wage Income (Add Lines 1, 2, 3, and Subtract Line 4 for each Column)					
If Line 5 is equal or less than zero, enter the Loss on appropriate Table B-1 Line					
6. Total Taxable Non-Wage Income (Add all applicable Columns, Line 5) - Enter on Page 1, Line 2					
If Line 6 is equal or less than zero, enter zero on Page 1, Line 2					
Tax Credits - (A COPY OF EACH OTHER LOCALITY TAX RETURN IS REQUIRED)					
7. Tax paid to other localities outside Lakewood					
8. Tax credit limit of 1% (Multiply Line 5 by 1% or .01)					
9. Income limit for tax credit calculation (smaller of Line 7 and Line 8)					
10. Tax credit (Multiply Line 9 by 50% or .50)					
11. Total Tax Credit (Add all applicable Columns, Line 10) - Enter on Page 1, Line 8					

TABLE B-1: LOSS CARRYFORWARD SCHEDULE

additional copies of this table are available at www.onelakewood.com	Column 1 Earned In Lakewood	Column 2 Earned In _____	Column 3 Entity Name: _____	Column 4 Entity Name: _____
2009 Loss that can be carried forward until 2014				

TABLE C: TAXPAYER AND/OR SPOUSE EXEMPTION (YOU MAY BE REQUIRED TO ATTACH PROOF - SEE INSTRUCTIONS)

Taxpayer

☐ Retired as of ____ / ____ / ____
☐ Social Security / disability income only for all of 2010
☐ Unemployment income for all of 2010
☐ No taxable income for 2010 - explain:_____
☐ Under 18 years of age for all of 2010 - Date of birth ____ / ____ / ____
☐ Full time student living on campus
☐ Active military duty income only for all of 2010
☐ Non-resident for all of 2010
☐ Business/rental closed or sold - ____ / ____ / ____

Spouse

☐ Retired as of ____ / ____ / ____
☐ Social Security / disability income only for all of 2010
☐ Unemployment income for all of 2010
☐ No taxable income for 2010 - explain:_____
☐ Under 18 years of age for all of 2010 - Date of birth ____ / ____ / ____
☐ Full time student living on campus
☐ Active military duty income only for all of 2010
☐ Non-resident for all of 2010
☐ Business/rental closed or sold - ____ / ____ / ____