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FORM **L-1**

CITY OF LAKEWOOD – DIVISION OF MUNICIPAL INCOME TAX

City Income Tax Return For Individuals

Change tax year if necessary **2015**

Due By: April 18, 2016

DATE OF MOVE DURING 2015:

Date Into Lakewood _____ Previous Address: _____

Date Out of Lakewood _____ Current Address: _____

☐ **REFUND**
☐ **EXTENSION** attached
☐ **AMENDED** Year _____

Name(s) and Current Address

Taxpayer's Social Security Number

Spouse's Social Security Number (if joint)

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

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

IF RENTING:
Landlord: _____
Mailing Address: _____

Telephone _____

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

TABLE A: WAGES AND COMPENSATION (ATTACH FEDERAL FORMS W-2, 1099-MISC, AND A COPY OF PAGE 1 OF YOUR 2015 FEDERAL RETURN)

Additional copies of this table are available at www.onelakewood.com

Dates wages were earned				LOCATION WHERE EARNED List each W2 separately	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
MM	DD	MM	DD		Total Wages or Compensation	Withheld for Lakewood	Withheld for other localities	Tax Credit Limit (Column 1 x .01)	Smaller of Column 3 or 4	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, 2016. ☐

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. 2015 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 $5.00, enter zero and proceed to Line 14 — **13.** _____

OVERPAYMENT

14. **Overpayment -** If Line 12 is greater than Line 11, and not less than $5.00, subtract Line 11 from Line 12 — 14. _____
15. From Line 14 - Amount to be credited to 2016 - $_____ 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 $5.00, subtract Line 12 from Line 11 — **16.** _____

ESTIMATED INCOME TAX FOR 2016

17. Estimated income tax for 2016 (from Line 11) — 17. _____
18. First quarter payment (multiply Line 17 by 25% or .25) — 18. _____
19. 2015 credit applied to first quarter estimate (from Line 15) — 19. _____
20. Total amount due by April 18, 2016 (add Line 16, 18, and subtract Line 19) — **20.** _____

[ATTACH CHECK OR MONEY ORDER HERE]

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 / Discover / American Express

Account Number _____ Sec. Code _____

Exp. Date _____ Amount Paid $ _____

Signature _____

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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				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)
MM	DD	MM	DD							
				Part-Year Percentage (From Line 3) Multiply each listing by the percentage in Column 1 & 3 before entering on form	_____%		_____%			
					(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 Earned In	Column 4 Earned In	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, K-1)					
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 to 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 to 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 Earned In	Column 4 Earned In
2015 Loss that can be carried forward until 2020				

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 2015
- ☐ Unemployment income for all of 2015
- ☐ No taxable income for 2015 - explain: _____
- ☐ Under 18 years of age for all of 2015 - Date of birth _____
- ☐ Full time student living on campus
- ☐ Active military duty income only for all of 2015
- ☐ Non-resident for all of 2015
- ☐ Business/rental closed or sold - _____

Spouse

- ☐ Retired as of _____
- ☐ Social Security / disability income only for all of 2015
- ☐ Unemployment income for all of 2015
- ☐ No taxable income for 2015 - explain: _____
- ☐ Under 18 years of age for all of 2015 - Date of birth _____
- ☐ Full time student living on campus
- ☐ Active military duty income only for all of 2015
- ☐ Non-resident for all of 2015
- ☐ Business/rental closed or sold - _____

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TABLE INSTRUCTIONS FOR FORM L-1

TABLE A: WAGES AND COMPENSATION

The tables below are designed to assist in determining items that should be reported as taxable to the City and items that should not be listed on your tax return. The following lists are not all-inclusive:

Taxable Income
Salaries, wages, and bonuses
Commissions and fees
Sick pay
Third party sick pay
Qualified pension plans
Employer supplemental unemployment benefits
Lottery and gambling winnings
Director fees
Vacation pay
Employee contributions to retirement plans
Incentive payments
Group term life insurance over $50,000
Severance pay
Compensation paid in the form of property
Distributive shares of a LLC or Partnership
Ohio located S-Corp

Non-Taxable Income
Interest income
Dividend income
Welfare benefits
Social Security benefits
State unemployment
Worker's compensation
Insurance proceeds
Cafeteria plans
Alimony
Military pay
Capital gains
Annuity distributions
IRA distributions
Gov't allotments
Clergy housing allowance
Precinct election official (up to $1,000)
Intangible income
Child support
Retirement income

Taxable Forms
W-2
1099 MISC
Schedule K-1

Non-Taxable Forms
1099 R
1099 INT
1099 DIV

PLEASE NOTE: THIS TABLE WILL CALCULATE THE APPROPRIATE TAX CREDIT ONLY IF THE EMPLOYER WITHHELD THE CORRECT WORKPLACE TAX PERCENTAGE.

Part year resident – Please use Table A-1 on page 2 to complete the part year income calculation.

Form 2106 expenses – Please use Table A-2 available at www.onelakewood.com or provide calculation. Attach a copy of the Federal Form 2106 for each employer and Federal Schedule A to the back of the return. Enter the totals on the appropriate supplementary total lines in Table A.

Column 1 – Enter each W-2 or 1099-MISC separately. **For wage income, please use the greater of Box 5 and Box 18 on each W-2.** If your employer withheld for more than one locality on the same income, attach the additional W-2s or a worksheet. Additional copies of this Table are available at www.onelakewood.com Enter the total on Line 1.

Column 2 – Enter the tax withheld for Lakewood for each W-2. Enter the total on Line 6.

Column 3 – Enter the tax withheld for other localities for each W-2.

Column 4 – Multiply Column 1 by 1% (.01) for each W-2.

Column 5 – Enter the smaller of Column 3 or 4.

Column 6 – Mulitply Column 5 by 50% (.50). Enter the total on Line 7.

TABLE A-1: PART-YEAR RESIDENT CALCULATION

NOTE: THIS TABLE IS FOR WAGE INCOME ONLY. SPECIAL SITUATIONS (i.e. SCHEDULE INCOME) MAY REQUIRE ADDITIONAL CALCULATIONS. PROVIDE CALCULATIONS IF NOT USING THIS TABLE.

Additional copies of this Table are available at www.onelakewood.com

Line 1 – Enter the number of months you lived in Lakewood.

Line 2 – Divide Line 1 by 12.

Line 3 – Multiply Line 2 by 100. This is your Part-Year Resident Percentage. Enter this percentage in both Column 1 and Column 3.

Enter the dates and location where the wages were earned. Do not enter into this Table wages earned in Lakewood or wages earned in Ohio prior to your move out of Ohio. These wages are 100% taxable regardless of part-year and should be entered into Table A.

Column 1 – Multiply each W-2 wage amount by the part-year percentage and enter the amount on the appropriate line. Enter the total amount on the supplementary total Line on Table A, Column 1.

Column 2 – Lakewood workplace withholding or residence tax withholding should be entered into Table A.

Column 3 – Multiply each W-2 withholding amount by the part-year percentage and enter the amount on the appropriate line.

Column 4 – Multiply Column 1 by 1% (.01) for each W-2

Column 5 – Enter the smaller of Column 3 or Column 4.

Column 6 – Multiply Column 5 by 50% (.50). Enter the total amount on the supplementary total Line on Table A, Column 6.

TABLE B: NON-WAGE INCOME

Additional copies of this Table are available at www.onelakewood.com

Non-wage income is earned income not derived from employment. This includes Federal Schedule C business income and Federal Schedule E rental/supplemental income. For residents this means all non-wage income. For non-residents, only include non-wage income earned in Lakewood.

NOTE: Income earned due to ownership in a LLC, Partnership, (Ohio-located) S-Corp, or Trust is taxable and should be accounted for on Line 3. Please also note that loss is to be applied by locality.

Line 1 - Enter the total non-wage business net income/loss from Federal Schedule C. For multiple Schedules the income/loss should be separated by locality. Attach copies of any Federal Schedule C to the back of the return.

Line 2 - Enter the total non-wage rental net income/loss from Federal Schedule E. For multiple Schedules the income/loss should be separated by locality. Attach copies of any Federal Schedule E to the back of the return.

Line 3 - Enter the total non-wage business net income/loss from Federal Schedule E. For multiple Schedules the income/loss should be separated by locality. Attach copies of any Federal Schedule E and Schedule K-1 to the back of the return.

Line 4 - Enter the loss carried forward from previous years. These losses need to be broken out into the applicable locality. Losses can be carried forward up to five years, but can only be claimed once.

Line 5 - Add Lines 1, 2, 3, and subtract Line 4 for each applicable Column. If Line 5 is equal to or less than zero, enter the loss on the appropriate Line in Table B-1, **NOTE: DO NOT** enter a loss on Line 5. Current year losses cannot be used against current year profits in other columns. Current year losses are recorded in Table B-1 to use against future profits from those specific entity types.

Line 6 – Add all applicable Line 5 Columns. Enter the amount on Page1, Line 2. If Line 6 is equal to or less than zero, enter zero on Page 1, Line 2. **NOTE: DO NOT** enter a loss on Line 6 or Page 1, Line 2.

Line 7 – Enter the amount of taxes paid to other localities. Please attach copies of the respective tax returns as payment verification.

Line 8 – Multiply Line 7 in each applicable Column by 1% (.01).

Line 9 – Enter the smaller of Line 7 and Line 8 for each applicable Column.

Line 10 – Multiply Line 9 for each applicable Column by 50% or .50.

Line 11 – Add all applicable amounts on Line 10. Enter this amount on Page 1, Line 8.

TABLE B-1: LOSS CARRYFORWARD SCHEDULE

Additional copies of this Table are available at www.onelakewood.com

Losses may be carried forward for a maximum of 5 years, or until exhausted, whichever is earlier. Losses may not be carried back. Loss carryforwards for multiple community taxpayers must be allocated in the same manner as taxable net profits. Failure to allocate loss carryforwards and/or failure to timely file all tax returns will result in disallowance of loss carryforwards. Please attach a copy of the return's front page for any year you are claiming a loss.

Enter the applicable loss from Table B, Line 5.

TABLE C: TAXPAYER AND/OR SPOUSE EXEMPTION

If you are not required to pay city income tax, check the appropriate box, attach necessary proof, sign and date the return, and mail to us before April 18th.

1. **Retired** – Retirees who earn wages, operate a business, own rental property, or earn other income, **are required to file**. If your ONLY income source is retirement income (ie. SSI, other pensions, interest, dividends, IRA and 401K distributions), check this box.
2. **Social Security/disability income** – The only income received in 2015 was Social Security or disability income. Attach a copy of an annual benefits statement.
3. **Unemployment income** – The only income received in 2015 was unemployment. Attach a copy of Federal Form 1099-G showing unemployment income and a copy of Federal 1040 if it was filed.
4. **No taxable income –** You had no taxable income for 2015 and don't fall into one of the three above exemptions. Please attach an explanation.
5. **Under 18** – Taxpayer was under 18 for the entire tax year. Send in W-2(s) with a copy of a driver's license or birth certificate. A refund will only be issued for Lakewood withholding.
6. **Full-time college student –** Residents of Lakewood who attend an accredited college or university on a full-time basis and do not reside within the city more than 16 consecutive weeks during the year are exempt from paying Lakewood residence tax. Attach proof such as report cards or billing statements for all semesters/quarters of the taxable year.
7. **Active military duty** – Provide documentation.
8. **Non-resident** – Indicate move out date and present address in the space provided on page 1. You may be required to submit proof.
9. **Business/rental closed or sold** – Indicate date of transaction.

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INSTRUCTIONS FOR FORM L-1

GENERAL INSTRUCTIONS

WHO MUST FILE -

- All residents age 18 or older, unless exempt, that lived in Lakewood at any time during the tax year (January through December) whether or not this is a permanent home. If exempt, see Taxpayer Exemption below.
- Residents or non-residents that have business including rental income (Schedule C and Schedule E filers only) in Lakewood. If you have a net loss you are still required to file a return.
- Non-residents that worked in Lakewood and their employer did not withhold income tax.

TAXPAYER AND/OR SPOUSE EXEMPTION - If you are not required to pay city income tax - complete Table C, sign and date the return, and mail to us before April 18th.

DECEASED TAXPAYERS - If the taxpayer died before filing a return for the current tax year, the taxpayer's spouse or personal representative may have to file and sign a return for the person who died. The person who files the return should write "DECEASED" and the date of death in the name and address portion of the tax return. When signing the tax return, write "DECEASED" in the space provided for the signature. Spouse should sign as "Surviving Spouse" and agent should sign as "Personal Representative."

WHEN & WHERE TO FILE - File as early as possible with the City of Lakewood - Division of Municipal Income Tax Office located at 12805 Detroit Avenue, Suite 1, Lakewood, Ohio 44107 on or before April 18 following the close of the tax year. If the due date falls on a Saturday, Sunday, or legal holiday file by the next business day. Those persons owing tax who have not paid quarterly estimates equal to at least 90% of the tax due or paid an estimate equal to or exceeding 100% of the prior year tax due, should file this return by January 31 to avoid penalty and interest charges.

EXTENSION(S) OF TIME TO FILE - A federal extension will extend the municipal due date to the last day of the month to which the due date of the federal return is extended. A copy of the federal extension must be filled with the Lakewood Municipal Income Tax Office on or before the original due date for filing the return.

METHOD OF PAYMENT - Checks or money orders should be made payable to **CITY OF LAKEWOOD - DIVISION OF MUNICIPAL INCOME TAX.** Amounts less than $5.00 need not be remitted. There will be a $30 charge for dishonored checks.

Visa, MasterCard, Discover or American Express may be used for payment of municipal income tax. To charge the amount of tax due, complete the Pay By Credit Card - MasterCard/Visa/Discover/American Express box next to the signature box on the front of the tax return. The amount charged may be considered a cash advance with interest starting from date recorded.

HEADING - Check pre-printed information. If not correct, make corrections by crossing out pre-printed information and entering correct data above the line(s). Add any missing items, such as your apartment number. If you don't have a pre-printed form, print or type your name, address, and social security number in the space provided. If you are filing a joint return, print your spouse's name and social security number.

If you received a preprinted form from this office, be sure to file, even if you had no taxable income for the year. If you are no longer subject to Lakewood tax, see the Taxpayer and/or Spouse Exemption section.

AMENDED RETURN - If you are amending a tax year be sure to indicate the tax year that you are amending in the space provided. If you are amending your Lakewood return based upon an amended return that you filed with the I.R.S., you must include a copy of the amended Federal return, including any applicable schedules that pertain to the amendment. If you are filing an amended Lakewood return based upon an audit that the I.R.S. conducted, you must include documentation pertaining to the audit and note any changes that were made by the I.R.S. to reduce or increase your taxable income.

GENERAL INSTRUCTIONS CONTINUED

OTHER INFORMATION - The information requested here can help avoid notices being sent to you requesting additional information.

1. Indicate your filing status. Taxpayers who prepare their federal and state tax returns using the "married filing separate" status may still file a joint return for the City of Lakewood. Filing a joint return will neither increase nor decrease your City of Lakewood tax liability.
2. If you rent your residence, enter your landlord's name and mailing address on the lines provided.
3. If you moved, enter the date of your move and your previous and/or present address.
4. Home telephone number.

SPECIFIC INSTRUCTIONS

ATTACH A COPY OF PAGE 1 OF YOUR 2015 FEDERAL INCOME TAX RETURN TO THE END OF THE RETURN.

Line 1 – Please use Table A and attach all city copy W-2s and 1099-MISCs to the designated area of the front of the return. Enter total from Table A, Column 1.

Line 2 – Please use Table B on the back of the tax form and attach copies of all appropriate Federal schedules to the end of the return. Enter total from Table B, Column 5, Line 6.

Line 3 – Please enter additional income not previously reported on Table A or B. This includes any gambling winnings earned during 2015.

Line 4 – Add Lines 1, 2, and 3. This is your taxable income.

Line 5 – Multiply Line 4 by 1.5% or .015.

Line 6 – Enter total from Table A, Column 2.

Line 7 – Enter total from Table A, Column 6.

Line 8 – Enter total from Table B, Column 5, Line 11.

Line 9 – Enter the amount of income tax paid by a LLC, Partnership, or S-Corp located in Lakewood that is proportional to the shareholder's taxable distributive share.

Line 10 – Add Lines 6, 7, 8 and 9.

Line 11 – Subtract Line 10 from Line 5.

Line 12 – Enter the total amount of 2015 estimated income tax payments and unused prior year credits. Up-to-date estimate amounts are available through the Lakewood E-file at www.onelakewood.com. If your records do not agree, please enter the amount you have paid and attach documentation to the end of the return.

Line 13 - Subtract Line 12 from Line 11 and proceed to Line 16. This is the net income tax due. If the difference is less than $5.00, you have overpaid. Enter zero (0) and proceed to Line 14.

Line 14 - If Line 12 is greater than Line 11, and not less than $5.00, you have overpaid. Subtract Line 11 from Line 12 and enter the amount of overpayment on Line 14.

Line 15 - Overpayment on Line 14 – enter the amount to be credited and/or refunded on the appropriate line. Proceed to Line 17.

Line 16 - If Line 11 is greater than Line 12, and not less than $5.00, an amount is due to Lakewood. Subtract Line 12 from Line 11 and enter the tax you owe on Line 16.

Line 17 - Enter the amount from Line 11. Your 2015 tax amount is used to determine your 2016 tax estimate. If you anticipate earning more income (wage and/or non-wage) in 2015, use Form L-ES to determine your 2016 estimate. Quarterly payments of estimated tax must be made if the anticipated tax due is over $200.00.

Line 18 - Multiply Line 17 by 25% (.25). This is your 2016 first quarter estimate amount.

Line 19 - Enter amount from Line 14. This is the 2015 overpayment amount to be credited towards your 2016 estimated tax liability.

Line 20 - Add Lines 16, 18, and subtract Line 19. Enter this amount on Line 20. This is the amount due to the City of Lakewood. Amounts less than $5.00 need not be paid. **Make your check or money order payable to the CITY OF LAKEWOOD – DIVISION OF TAX.**

SIGNATURE - Sign and date your return before submitting it to the City of Lakewood. A return is not "filed" within the meaning of the law, until signed by the taxpayer or an agent legally authorized to sign for such taxpayer. If someone other than the taxpayer prepares the return, this person should also sign the return.