FORM **L-1**

City of Lakewood - Division of Municipal Income Tax
City Income Tax Return for Individuals

2019

Due By: April 15, 2020

DATE OF MOVE DURING 2019:

Into Lakewood _____

Out of Lakewood _____

Prior Address: _____

Current Address: _____

☐ Refund
☐ Extension
☐ Amended - Year _____

Contact Information:

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

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
Email: taxdept@lakewoodoh.net

DO NOT FORGET TO ATTACH THE FOLLOWING DOCUMENTS (AS APPLICABLE):
W-2 |1099-MISC/K| Federal 1040 | Schedule 1 | Schedules C, E and/or K-1

If you want Lakewood to calculate your tax - STOP, check the box, sign and date the return. Submit with W-2s before March 15, 2020. ☐

TABLE A: WAGES AND COMPENSATION
Attach W-2s, Forms 1099-MISC and 1099-K, W-2Gs, Schedule 1, and Federal 1040

SECTION A-1: Part-Year Resident Calculation

This section should only be used for moves within the State of Ohio. If you lived in Lakewood for the entire year, or if you moved directly into Lakewood from a residency out of state, calculate Columns 1 and 3 by 100%.

1. Number of Months Lived in Lakewood: _____
2. Divide Section A-1, Line 1 by 12: _____
3. Multiply Section A-1, Line 2 by 100: _____ %

SECTION A-2: W-2 Income Calculation

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

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)
	Enter Section A-1, Line 3 in Column 1 and Column 3, and multiply each listing in Columns 1 & 3 by percentage before entering on form.	_____%	**100%**	_____%			
	Lakewood (Calculate at 100%)						
	Lakewood (Calculate at 100%)						
	Total from TABLE A-2:						
	Overall Total:					Total	
		(to Line 1)	(to Line 6)				(to Line 7)

INCOME

1. Wages and compensation (from Table A-1, Section A-2, Column 1) ... 1. _____
2. Non-Wage Income not reported on Table B (i.e. Gambling Winnings, 1099-MISC income, 1099-K income) ... 2. _____
3. Total Taxable Non-Schedule Income (add Lines 1 and 2) ... 3. _____
4. Schedule Income (From Table B, Column 6, Line 9) - DO NOT enter amount less than zero ... 4. _____

TAX AND CREDITS

5. Total Non-Schedule Lakewood tax due before credits (multiply Line 3 by 1.5% or .015) ... 5. _____
6. Taxes withheld and paid to Lakewood (from Table A, Section A-2, Column 2) ... 6. _____
7. Wage income tax credit (from Table A, Section A-2, Column 6) ... 7. _____
8. Total Non-Schedule Credits (add Lines 6 and 7) ... 8. _____
9. Total Non-Schedule tax due before estimated payments (subtract Line 8 from Line 5) ... 9. _____
10. Total Schedule tax due before estimated payments (from Table B, Column 6, Line 16) ... 10. _____
11. Total tax due before estimated payments (add Lines 9 and 10) ... 11. _____
12. 2019 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 $10.00, enter zero and proceed to Line 14 ... 13. _____

OVERPAYMENT

14. **Overpayment** - If Line 12 is greater than Line 11, and not less than $10.00, subtract Line 11 from Line 12 ... 14. _____
15. From Line 14 - Amount to be credited to 2020 - $_____ 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 $10.00, subtract Line 12 from Line 11 ... 16. _____

ESTIMATED INCOME TAX FOR 2020

17. Estimated income tax for 2020 (form Line 11) ... 17. _____
18. First quarter payment (multiply Line 17 by 25% or .25) ... 18. _____
19. 2019 credit applied to first quarter 2020 estimate (from Line 15) ... 19. _____
20. Total amount due by April 15, 2020 (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.

[ATTACH CHECK OR MONEY ORDER HERE]

Taxpayer's Signature _____ Date _____

Spouse's Signature _____ Date _____

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

Pay by Credit Card - Mastercard/Visa/Discover/American Express

Acct. Number _____
Exp. Date _____ Security Code _____
Amount Paid $ _____

Signature _____

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

Name(s) on return _____ Primary Taxpayer's Social Security Number _____

TABLE A-2: WAGES AND COMPENSATION (EXTENDED TABLE)
Attach W-2s, Forms 1099-MISC and 1099-K, W-2Gs, Schedule 1, and Federal 1040

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)
	Enter Table A-1, Section A-1, Line 3 in Column 1 and Column 3 and multiply each listing in Columns 1 and 3 by percentage before entering on form.	_____%	**100%**	_____%			
	Lakewood (Calculate at 100%)						
	Totals to Table A-1, Section A-2	(To Column 1)	(To Column 2)				(To Column 6)

TABLE B: NET OPERATING LOSS (NOL) CONSOLIDATED TAX CALCULATION SCHEDULE
Attach all copies of Federal Schedules and Non-Lakewood Municipal Tax returns

Taxable Non-Wage Income	Column 1 Earned in Lakewood	Column 2 Earned in	Column 3 Earned in	Column 4 Earned in	Column 5 Earned in	Column 6 Totals	
1 Municipality Where Earned		_____	_____	_____	_____		
2 NOL Carryforward from 2018							*
NOL Carryforward from 2017							*
NOL Carryforward from 2016							
NOL Carryforward from 2015							
NOL Carryforward from 2014							
3 Federal Schedule C Income (Loss)							
Federal Schedule E Income (Loss)							
Federal Schedule E pg 2, K-1 Income (Loss)							
4 Taxable non-wage Income							
5 Amounts greater than $0 from Line above							
6 Total of positive net profits							
7 Percentage of total positive net profits							
8 Prior year NOL and current net (loss) totals							
9 If (loss) exceeds profit, **STOP** and enter 0							
10 Allowable (loss) based on percentage calculation							
11 Net profit after (loss) application							
12 Net profit * 1.5% City of Lakewood gross tax rate							
13 Enter amount of taxes paid to other municipality (Proof of taxes paid must be attached to return)							
14 Credit of 0.5% for taxes paid to other municipality							
15 Tax due							
16 Total tax due after credit calculation, enter on page 1, Line 10							

* Net operating loss carryforwards from 2017 onward are limited to the lesser of 50% of the available NOL or 50% of your taxable income.
If using a different method to apply NOL, please attach schedules detailing this method.

TABLE C: TAXPAYER AND/OR SPOUSE EXEMPTION
Proof may be required. Please see instructions.

Primary Taxpayer _____

☐ Retired as of _____
☐ Social Security / disability income only for all of 2019
☐ Unemployment income for all of 2019
☐ No taxable income for 2019 - explain: _____
☐ Under 18 for all of 2019 - Date of birth: _____ / _____ / _____
☐ Active military duty income only for all of 2019
☐ Non-resident for all of 2019
☐ Business/rental closed or sold - _____

Joint Taxpayer _____

☐ Retired as of _____
☐ Social Security / disability income only for all of 2019
☐ Unemployment income for all of 2019
☐ No taxable income for 2019 - explain: _____
☐ Under 18 for all of 2019 - Date of birth: _____ / _____ / _____
☐ Active military duty income only for all of 2019
☐ Non-resident for all of 2019
☐ Business/rental closed or sold - _____