

GENERAL INSTRUCTIONS

1. WHO MUST MAKE A DECLARATION—A declaration of estimated tax must be made by:
 - (a) EVERY RESIDENT of the city of Lima, Ohio who expects to receive any taxable income which will not be subject to withholding from wages, salaries, commissions and other personal service compensation, whether such income results from labor performed, or services rendered within or without the city of Lima, Ohio;
 - (b) EVERY NON-RESIDENT of the city of Lima, Ohio whose entire income tax liability is not withheld from wages, salaries, commissions, and other compensation earned for work done, or services performed, or rendered within the city of Lima, Ohio;
 - (c) EVERY BUSINESS or PROFESSIONAL ENTITY, including individual proprietorships, members of partnerships and/or associations, fiduciaries, estates and trusts, and other business and income producing enterprises conducted by or for RESIDENTS of the city of Lima, Ohio, whether within or without the city of Lima, Ohio;
 - (d) EVERY BUSINESS or PROFESSIONAL ENTITY, including individual proprietorships, members of partnerships and/or associations, and other business and income producing enterprises, conducted in the city of Lima, Ohio, by NON-RESIDENTS;
 - (e) EVERY CORPORATION conducting activities in the city of Lima, Ohio;
 - (f) FIDUCIARIES OF ACTIVE TRUSTS or ESTATES the operation of which produces income within the city of Lima, Ohio.
2. WHEN AND WHERE TO FILE DECLARATION—The declaration must be filed on or before April 15, with the City Income Tax Dept., 50 Town Square, Lima, Ohio. All wage earners must file on a calendar year basis. Fiscal year taxpayers shall file on or before the last day of the fourth month following the beginning of their fiscal year.
3. PAYMENT OF ESTIMATED TAX—The estimated tax may be paid in full with the Declaration or in quarterly payments each equal to 1/4 of the total tax due. Quarterly payments are due and shall be paid on or before April 30, July 31, October 31 and January 31. The estimate may be amended at the time of making any quarterly payment.

- Checks or money orders should be made payable to the Lima City Treasurer, and mailed to the City Income Tax Dept., 50 Town Square, P.O. Box 155, Lima, Ohio 45802.
4. WHAT IS TAXABLE INCOME—Income subject to taxation, as herein used, shall be considered to mean:
 - (a) In the case of RESIDENT INDIVIDUALS the gross wages, salaries, commissions and other compensation, whether paid for in cash, property or other consideration, and whether earned in or outside the city of Lima, Ohio; the distributive share of net income from partnerships or associations conducting activities in or outside the city of Lima, Ohio; net income from the rental of property wherever situated, and any other income not expressly excluded by the Ordinance;
 - (b) In the case of NON-RESIDENT INDIVIDUALS the gross wages, salaries, commissions, and other compensation as enumerated in (a) above, but only to the extent earned within or derived from sources within the city of Lima, Ohio.
 - (c) In the case of RESIDENT BUSINESS or PROFESSIONAL ENTITIES, whether sole proprietorships, fiduciaries, estates or trusts, the term income shall be deemed to mean the net profits arising from the business activities wheresoever conducted.
 - (d) In the case of CORPORATIONS and NON-RESIDENT BUSINESS or PROFESSIONAL ENTITIES whether sole proprietorships, fiduciaries, estates or trusts, the term income shall convey the same meaning as interpreted in (c) above, but the tax shall apply only to that portion of the net profit arising from business activities conducted in the city of Lima, Ohio.
 5. INTEREST and PENALTIES—Any installment remaining unpaid after it becomes due shall be liable to a penalty, and shall bear interest at the rate in effect under the ordinances of the City of Lima.
 6. VIOLATIONS—Failure of a taxpayer to file an estimate may cause the imposition of additional penalties.

Form **LD-1** **2009 Declaration of estimated Lima income tax**
 FOR CALENDAR YEAR
 Or Fiscal Year Beginning Ending

1. Total income subject to Lima Tax \$ _____

2. Lima Tax, 1.5% of amount shown on line 1 _____

Less: a. City Tax to be withheld _____

3. Balance Lima Tax declared \$ _____

4. Credits: a. Overpayment - previous year's tax \$ _____

 b. Payments on previous declaration _____

 c. Total Credits \$ _____

5. Net Tax due (line 3 less total of line 4) _____

6. Amount paid with this return (not less than 1/4 of Line 3 less Line 4d.) _____

7. Balance of Tax \$ _____

IF NAME OR ADDRESS IS INCORRECT MAKE NECESSARY CHANGE

THE UNDERSIGNED DECLARES THIS TO BE A TRUE, CORRECT AND COMPLETE DECLARATION OF ESTIMATED INCOME TAX FOR PERIOD STATED.

SIGNATURE OF TAXPAYER(S) _____

TITLE
FILE AND MAKE
REMITTANCE TO:

DATE
CITY INCOME TAX DEPT.
P.O. BOX 155 • 50 TOWN SQUARE • LIMA, OHIO 45802

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