

DIVISION OF TAXATION
 CITY BUILDING
 50 S. BROADWAY
 LEBANON, OH 45036-1777
 TEL: (513) 228-3123
 FAX: (513) 932-2493
 www.lebanonohio.gov

FORM IR



2008

INCOME TAX RETURN FOR THE CALENDAR YEAR 2008
 DUE ON OR BEFORE APRIL 15, 2009
 FILING IS REQUIRED EVEN IF YOU HAVE NO INCOME AND NO TAX IS DUE

CHECK THE APPROPRIATE BOX

- FULL YEAR RESIDENT
- PART YEAR RESIDENT
- DATES: FROM _____ TO _____
- NON RESIDENT
- RETIRED, NO TAXABLE INCOME

CHECK FILING STATUS

- SINGLE
- MARRIED

SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER
------------------------	---------------------------------

NAME AND ADDRESS

CHARGE CARD INFORMATION

VISA MASTERCARD

Card # (16 digits) _____

Exp. Date _____

Total Amount Authorized \$ _____

Signature _____

Daytime Phone # (_____) _____

ALL APPROPRIATE W-2'S, FEDERAL SCHEDULES AND EXPLANATION MUST BE ATTACHED

PART A TAX CALCULATION – USE ONLINE CALCULATION TOOL – SEE BOX ABOVE		FOR OFFICE USE ONLY
1. Total Qualifying Wages (Usually Box 5) (Attach All W-2 Forms)	\$	\$
2a. Other Taxable Income from Line 19, Page 2 – See Instructions.	\$	\$
2b. Deductions from line 21	\$	\$
3. Taxable Income: Line 1 Plus 2a Minus Line 2b	\$	\$
4. Lebanon Tax: 1% of Line 3	\$	\$

5 CREDITS			
5a. Lebanon Tax Withheld Per W-2's	\$		
5b. 2008 Estimated Tax Paid to Lebanon	\$		
5c. 2008 Tax Paid Municipality of _____ (Not to exceed 1% of portion taxed per W-2 – See Instructions)	\$		
5d. Prior Year Overpayments	\$		
5e. Total Credits (Add Lines 5a through 5d and Enter Here)	\$		\$
6. If Line 4 is Greater Than Line 5e, Payment of Balance Must Accompany This Return PENALTY \$ _____ INTEREST \$ _____ LATE FILING FEE \$25.00	\$	\$	\$
7. Overpayment Refunded \$ _____ or Credited \$ _____ to Next Year's Estimate (Line 5e Greater Than Line 4) ..	\$	\$	\$

No Tax, Refund or Credit of Less than \$5.00 Shall Be Collected, Refunded or Credited.

PART B DECLARATION OF ESTIMATED TAX FOR 2009	THIS SECTION IS REQUIRED TO BE COMPLETED IF NO LOCAL TAX IS WITHHELD. FAILURE TO PAY 90% OF YOUR 2009 ESTIMATED TAX DUE BY JANUARY 15, 2010 WILL RESULT IN A PENALTY.	
8. Total estimated income subject to tax	\$	\$
9. Lebanon Income Tax Declared (Multiply Line 8 by 1%)	\$	\$
10. Estimated Taxes Withheld from Wages	\$	\$
11. Tax due after Withholding (Line 9 less Line 10) STOP if this amount is less than \$0.00	\$	\$
12. Declaration Due (25% of Line 11)	\$	\$
13. Less credits (from Line 7 above)	\$	\$
14. Net estimated tax due if Line 12 minus Line 13 is greater than zero*	\$	\$

***Subsequent estimated payments are due by the 15th of July, October and January. COUPONS AVAILABLE ONLINE**

15. TOTAL AMOUNT DUE – Combine Line 6 above with Line 14 (Make check payable to the Lebanon Tax Department) \$ _____ \$ _____

I CERTIFY I HAVE EXAMINED THIS RETURN, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS TRUE, CORRECT AND COMPLETE, AND THE FIGURES USED HEREIN ARE THE SAME AS USED FOR FEDERAL INCOME TAX PURPOSES, (WITH THE EXCEPTION THAT DEFERRED INCOME MUST BE REPORTED FOR CITY INCOME TAX PURPOSES). IF RETURN NOT SIGNED, THIS IS NOT A LEGAL FINAL RETURN. TAXPAYER AND SPOUSE MUST SIGN, EVEN IF ONLY ONE HAS INCOME.

CHECK BOX IF WE MAY DISCUSS THIS RETURN WITH YOUR PREPARER.

Signature of Taxpayer or Agent	Date	Occupation	Preparer's Signature	Date
Signature of Spouse	Date	Occupation	Preparer's Address	Phone

FOR CITY USE ONLY

NEW FOR 2008: ONLINE CALCULATING TOOL. GO TO YOUR PERSONAL WEB ADDRESS ABOVE.

NEED TO BE COMPLETED ONLY BY THOSE WHO HAVE TAXABLE INCOME OTHER THAN WAGES OR WHO CLAIM EXPENSES AS A DEDUCTION FROM SUCH WAGES.

16. NET PROFIT (LOSS) FROM BUSINESS (ATTACH FEDERAL SCHEDULE C)
17. RENTAL INCOME (ATTACH FEDERAL SCHEDULE E)
18. OTHER INCOME (ATTACH FEDERAL FORMS & SCHEDULES)
(A) Schedule K-1 Income (ATTACH K-1 AND SCHEDULE E)
(B) Miscellaneous Income - 1099-MISC
(C) Schedule F - Farm Income
(D) Gambling and Lottery Winnings
(E) Total of A-D
19. TOTAL OTHER INCOME combine 16, 17 and 18E. CARRY POSITIVE NUMBER TO LINE 2A (LOSSES DO NOT CARRY FORWARD)
Net loss from a business activity cannot be used to offset wage earnings.
No Loss Carryover Allowed From Prior Years Effective Tax Year 2007.
20. DEDUCTIONS (only complete this section if you had allowable Federal Form 2106 deductions or you were a part year resident)
(A) Employee business expenses (ATTACH FORM 2106)
(B) LESS 2% FEDERAL AGI LIMITATION (ATTACH SCHEDULE A)
(C) Line A minus B (IF ZERO ON LINE A ENTER ZERO)
(D) Part year residents income exclusion (ATTACH EXPLANATION)
21. Total of deductions add lines C and D and carry result to Line 2B.

EXAMPLES OF DEDUCTIONS THAT ARE NOT ALLOWED:

Individual Retirement Account (IRA); Simplified Employee Pension (SEP) plan; Keogh (H.R. 10) Retirement Plan; 401-K.

EXTENSION POLICY

If filing date cannot be met, a written request for extension must be forwarded to this office on or before the filing date. Failure to do so can result in assessment of penalty and interest charges. PAY TENTATIVE TAX DUE WITH EXTENSION REQUEST.

NOTE: UNLESS ACCOMPANIED BY PAYMENT OF THE BALANCE OF THE TAX DECLARED DUE AND AT LEAST ONE FOURTH OF THE ESTIMATED TAX, THIS FORM IS NOT A LEGAL FINAL RETURN OR DECLARATION.

2009 DECLARATION AND RETURN PAYMENT CALENDAR

Table with 4 columns: APRIL 15, 2009 (File 2008 Return, File 2009 Declaration with 1st quarterly payment), JULY 15, 2009 (Make 2nd quarterly payment), OCTOBER 15, 2009 (Make 3rd quarterly payment), JANUARY 15, 2010 (Make 4th quarterly payment).

NEW FOR TAX YEAR 2008

The City of Lebanon tax department has a brand new form preparation tool, it is user friendly and will calculate the tax and allowed credits, and you won't even need a calculator! Follow the instructions below.

Enter your personal web address found on page 1. This address is unique, only you can access your information, it is SAFE and SECURE.

Follow the step by step instructions on the screen. Print the tax form; attach the W-2's and any other Federal schedules or forms shown on the return and mail back in the return envelope.