



**CITY OF LORAIN
INCOME TAX DEPARTMENT
605 W. 4th Street, Lorain, Ohio 44052
(440) 204-1002**

June 12, 2018

AMNESTY DELINQUENT FILING NOTICE

Our records indicate that our office has not received an Individual Income Tax Return of Declaration of Exemption for the year(s): **2016**

The City of Lorain is a mandatory filing city requiring all residents and/or individuals conducting business in Lorain over the age of 18 to file a tax return or an appropriate exemption form for each year or partial year that you lived/conducted business in Lorain.

Please complete this form and return it to the Income Tax Division at the above address prior to **March 29, 2019** by either **filing the required tax return(s) or circling one of the reasons for exemption listed below and attaching all appropriate documentation (see back of form for more information)**. Tax forms are available on the city of Lorain website at www.cityoflorain.org.

1. I/We own property in the City of Lorain but reside elsewhere.
2. The taxpayer is deceased. Date of death: ____/____/____
3. I/We are retired or disabled and earning only pension, Social Security, interest, or dividend income:
Taxpayer retired/disabled as of ____/____/____ Spouse retired/disabled of as of ____/____/____
4. I/We did not reside in Lorain during **any part** of the above mentioned year(s).
Date moved in ____/____/____ or Date moved out ____/____/____.
5. I was under eighteen (18) years of age for all of the above mentioned year(s).
Date of birth ____/____/____.
6. I filed jointly with my spouse. Spouse's name _____ and Social Security number ____-____-____.
7. I/We earned active military duty income only for all of the above mentioned year(s).
8. I/We cannot locate the necessary tax information to file for the above mentioned year(s).
9. I/We earned no wages, salary, 1099-MISC, or business income for all of the above mentioned year(s). Provide explanation

If you need tax forms or assistance in answering this notice, please call (440) 204-1002. **Failure to complete and mail this form will result in an Administrative Subpoena for your assistance at the City of Lorain Income Tax Division**

THE UNDERSIGNED DECLARES THAT THIS STATEMENT IS TRUE, CORRECT, AND COMPLETE FOR THE ABOVE MENTIONED YEAR(S).

Signature _____ Date: ____/____/____

Signature _____ Date: ____/____/____

INSTRUCTIONS FOR DELIQUENT FILING NOTICE

If you were a wage earner; were self-employed; owned rental property; had lottery or gambling winnings or received a distribution from a partnership, s-corporation, or trust; you **are not exempt** from the mandatory filing requirement and **must** file a return.

1. **Own Property in Lorain** – Lorain property owners must file a return with the City of Lorain.
Documentation: Attach a copy of Federal Schedule E – Rental Income or Loss. If no Schedule E was filed at the Federal level, please attach a copy of page one of the Federal 1040 as proof.
2. **Taxpayer deceased** – If the taxpayer in question is deceased, and the executor of the taxpayer’s estate should indicate the taxpayer’s date of death on the line provided.
Documentation: A **photocopy** of the death certificate. Please **do not** submit an **original** copy.
3. **Retired/Disabled** – If the taxpayer and or spouse in question is retired or disabled and received only pension income, Social Security income, dividends, or interest income during the year(s) in question, indicate so by filling in the retirement/disability date. A retired or disabled taxpayer is required to file an annual exemption as long as they remain a resident of Lorain.
Documentation: A copy of page 1 of Federal Form 1040 (if applicable), or your annual award letter.
4. **Non-Resident** -- If the taxpayer did not reside in the City of Lorain at all during the year(s) in question, indicate so by filling in the date the taxpayer moved into or out of Lorain. This option **may not** be used for part-year residents.
Documentation: A copy of the non-Lorain municipal tax return for the year(s) in question, lease(s) or proof of the purchase date of your non-Lorain residence, or the US Postal Service address confirmation letter.
5. **Under 18** – If the taxpayer was under the age of eighteen (18) for the entire year in question, fill in the date of birth.
Documentation: A photocopy of a birth certificate or driver’s license.
Parents of Minors – **If your child has received earned income and is under the age of eighteen (18), please circle option 5 on the front of page, note the birth date, and submit above documentation.**
6. **Joint Filing** – If the taxpayer filing jointly for Lorain with his/her spouse, indicate so by filling in the name of the spouse and providing his/her Social Security Number. If in a subsequent year a married couple elects to file separately, it shall be the responsibility of each spouse to obtain and file a return.
Documentation: N/A
7. **Active Duty** – If the taxpayer was an active member of the U.S. Armed Forces for the entire year(s) in question, a Declaration of Exemption must be filed for the year(s) listed.
Documentation: Official military document verifying the dates of active duty status.
8. **Cannot Locate Tax Information** – The taxpayer cannot locate all of the documentation necessary to file for the year(s) in question.
Documentation: Please submit the documentation that you were able to find along with this form. An IRS transcript request form will be mailed to you shortly.
9. **No Taxable Income** – If the taxpayer is not retired but did not receive any city taxable income for the year(s) in question, circle option 10 and describe the situation in the space provided, or attach a letter of explanation.
Documentation: A copy of page 1 of Federal Form 1040.

In all cases where the taxpayer is eligible for exemption, the taxpayer must provide his/her Social Security number, name, address and phone number. This form is not valid and cannot be processed without the taxpayer’s signature and date.