

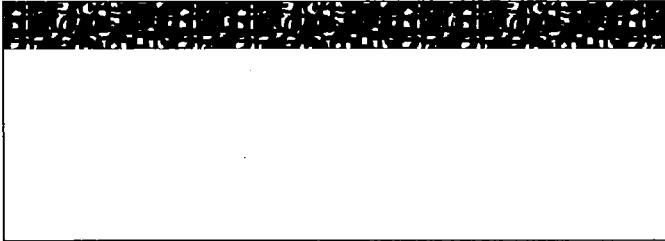


CITY OF MANSFIELD  
INCOME TAX DIVISION  
PO BOX 577  
MANSFIELD OH 44901-0577

**INDIVIDUAL**  
**2008**  
**MANSFIELD INCOME TAX**  
**RETURN PACKET**

PRESORTED  
STANDARD  
U.S. POSTAGE  
PAID  
MANSFIELD OH  
PERMIT #4

*Address Service Requested*



**DELIVER TO**

Forms may be downloaded from our website at [www.ci.mansfield.oh.us](http://www.ci.mansfield.oh.us).

**NOTICE:**

Every Mansfield resident eighteen years of age and older must file a Mansfield Income Tax Return by April 15th. Every non-resident individual earning income in Mansfield not subject to the withholding of Mansfield income tax must also file an annual return. A pre-printed form indicates you have an active account and must file this return, or provide an explanation as to why a return is not required.

**IMPORTANT CITY INCOME TAX FORMS**

**THIS IS YOUR CITY OF MANSFIELD TAX RETURN.**  
**PENALTY AND INTEREST WILL BE ASSESSED FOR FAILURE TO COMPLY**

**CITY OF MANSFIELD, INCOME TAX DIVISION, KELLY BLANKENSHIP, FINANCE DIRECTOR**

**City of Mansfield, Ohio**

Income Tax Division

P.O. Box 577

Mansfield, Ohio 44901

Telephone (419) 755-9711

Fax (419) 755-9751

Additional Forms Available at

[www.ci.mansfield.oh.us](http://www.ci.mansfield.oh.us)



**GENERAL INSTRUCTIONS**

**WHO MUST FILE:** Every Mansfield resident eighteen years of age and older must file a Mansfield Income Tax Return. Every non-resident individual earning income in Mansfield not subject to the withholding of Mansfield income tax must also file an annual Mansfield Income Tax Return (See page three for a list of items that are not taxed). Every non-resident individual with rental property, or engaged in a business or profession in Mansfield must file an annual Mansfield Income Tax Return.

**FILING STATUS:** Every taxpayer must file an individual return. Joint returns are not permitted.

**BEFORE YOU START:** Carefully review the name and address on the pre-printed form. If anything is incorrect, please make the necessary changes. If your information is not pre-printed, fill in your name, current address, and social security number. Please complete any of the five informational lines (located to the right of the address) that pertain to you.

**EXEMPTION BOX:** To be completed by individuals exempt from filing a Mansfield Income Tax Return.

**WHEN AND WHERE TO FILE:** This return must be filed or postmarked on or before April 15, 2009. Make checks or money orders payable to **City of Mansfield** and mail to: **Mansfield Income Tax Division, PO Box 577, Mansfield, Ohio 44901.** You may also bring your information (W-2s and/or Federal Schedules) to the office at 30 N. Diamond St., 7th Floor, Mansfield, Ohio 44902 and we will file your Mansfield Income Tax return for you. If deadline cannot be met, a copy of the Federal request for extension or a letter requesting an extension which includes name, address, social security or federal identification number **MUST BE FILED WITH THE INCOME TAX DIVISION BY THE ORIGINAL DUE DATE OF THE RETURN.** An extension request is not an extension of time to pay. Payment of any estimated tax due should accompany the extension request.

**ESTIMATED TAX PAYMENTS:** Every person who anticipates any taxable income which is not subject to withholding of income tax or who engages in any business, profession, or activity subject to Mansfield taxation shall file and pay estimated tax. Such payments are due on April 15, July 31, October 31, and January 31 of the following year. A declaration and payment of estimated tax which is less than ninety percent (90%) of the tax shown on the final return or less than one-hundred percent (100%) of the previous year's tax liability shall be subject to penalties and interest. Estimated payment vouchers have been provided.

**DISCLAIMER:** Definitions and Instructions are illustrative only. Chapter 191 of the Mansfield Codified Ordinance supersedes any interpretation presented.

DO NOT SEND CASH THROUGH THE MAIL!  
A \$20.00 SERVICE FEE WILL BE IMPOSED ON ANY RETURNED CHECK.



MASTERCARD AND VISA ARE ACCEPTED.

CITY OF MANSFIELD  
 INCOME TAX DIVISION  
 P.O. BOX 577  
 MANSFIELD, OHIO 44901-0577  
 TELEPHONE (419) 755-9711  
 FAX (419) 755-9751

# INDIVIDUAL

## INCOME TAX RETURN YEAR 2008

FOR OFFICE USE ONLY

CASH  CHECK

M.O. \$ AMT. \_\_\_\_\_

CHECK # \_\_\_\_\_

MAKE CHECKS AND MONEY ORDERS  
 PAYABLE TO  
 CITY OF MANSFIELD

FILE BY APRIL 15, 2009

YOU MUST FILE AN INDIVIDUAL TAX RETURN - JOINT RETURNS WILL NOT BE ACCEPTED

SOCIAL SECURITY # \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

WERE YOU A MANSFIELD RESIDENT IN 2008? YES NO

DATE MOVE INTO MANSFIELD \_\_\_\_\_

DATE MOVED OUT OF MANSFIELD \_\_\_\_\_

DID YOU FILE A CITY RETURN LAST YEAR? YES NO

IF SOCIAL SECURITY NUMBER, NAME OR ADDRESS IS INCORRECT, PLEASE MAKE CORRECTION

- I AM RETIRED AND HAVE NO TAXABLE INCOME - DATE RETIRED \_\_\_\_\_  ACTIVE MILITARY  UNEMPLOYED  DISABLED
- I AM UNDER 18 YEARS OF AGE - BIRTH DATE \_\_\_\_\_ (VERIFICATION IS NEEDED).  SOCIAL SECURITY  PENSION
- I AM AT LEAST AGE 65 YEARS OF AGE, I RECEIVE A DEDUCTION OF \$6,350.00 ON RENTAL AND/OR \$2,500.00 ON EARNED INCOME.
- I HAD NO TAXABLE INCOME IN 2008

**FIGURE YOUR  
 TOTAL INCOME**

1. TOTAL W-2 WAGES (FROM WORKSHEET A ON BACK) .....	\$
2. 2106 EXPENSE ADJUSTMENT (FROM WORKSHEET A ON BACK) .....	\$
3. TAXABLE WAGES (SUBTRACT LINE 2 FROM LINE 1) .....	\$
4. OTHER INCOME (FROM WORKSHEET B ON BACK) .....	\$
5. TOTAL INCOME (ADD LINES 3 AND 4) .....	\$
6. ADJUSTMENTS (FROM WORKSHEET C ON BACK) .....	\$
7. MANSFIELD TAXABLE INCOME (SUBTRACT LINE 6 FROM LINE 5) .....	\$

**FIGURE YOUR  
 TOTAL TAX**

8. MANSFIELD INCOME TAX (MULTIPLY LINE 7 BY .0175) .....	\$
9. CREDITS: A. MANSFIELD INCOME TAX WITHHELD BY EMPLOYERS .....	\$
B. ESTIMATED TAX PAYMENTS AND/OR PRIOR YEAR CREDITS .....	\$
C. INCOME TAXES PAID TO OTHER CITIES (SEE INSTRUCTIONS) .....	\$
D. TOTAL CREDITS (ADD LINES 9A THROUGH 9C) .....	\$

10. BALANCE DUE (SUBTRACT LINE 9D FROM LINE 8) .....	\$
11. DELAYED FILING PENALTY \$25.00, PLUS PENALTY (1% PER MONTH, IF PAID AFTER APRIL 15) .....	\$
12. INTEREST (1% PER MONTH IF PAID AFTER APRIL 15) .....	\$

**OVER PAYMENT  
 OR CREDIT**

13. TOTAL DUE (IF LESS THAN \$3.00 - DO NOT REMIT) .....	pay this amount →	\$
14. OVERPAYMENT CLAIMED .....	\$	
A. AMOUNT FROM LINE 14 TO BE REFUNDED .....	\$	
B. AMOUNT FROM LINE 14 TO BE CREDITED TO NEXT YEAR .....	\$	

IF THIS RETURN WAS PREPARED BY A TAX PRACTITIONER, CHECK HERE IF WE MAY CONTACT HIM/HER DIRECTLY WITH QUESTIONS REGARDING THE PREPARATION OF THIS RETURN.

THE UNDERSIGNED DECLARES THAT THIS RETURN (AND ACCOMPANYING SCHEDULES) IS A TRUE, CORRECT AND COMPLETE RETURN FOR THE TAXABLE PERIOD STATED AND THAT THE FIGURES USED HEREIN ARE THE SAME AS USED FOR FEDERAL INCOME TAX PURPOSES. THE RETURN MUST BE SIGNED AND DATED.

SIGNATURE OF PREPARER, IF OTHER THAN TAXPAYER

DATE

SIGNATURE OF TAXPAYER

DATE

EMPLOYER AND ADDRESS OF PREPARER

PHONE #

TAXPAYER COPY

PHONE #

FORM FR-1

ATTACH COPIES OF ALL W-2 FORMS, FEDERAL SCHEDULES, AND 1099'S, HERE



### TAXABLE INCOME

1. Gross wages, salaries, commissions and other compensation including:
  - A. Sick and vacation pay
  - B. Third party sick pay
  - C. Income from wage-continuation plans (includes retirement incentive plans)
  - D. Stock options - taxed when exercised on the amount on the W-2 form
  - E. Cost of group term life insurance over \$50,000
  - F. Severance pay
  - G. Compensation paid in property or the use thereof at fair market value to the same extent as taxable under the Federal Internal Revenue Act and so indicated on the W-2 form.
  - H. Tips
  - I. Contributions made by or on behalf of employees to tax-deferred annuity plan
  - J. Stipends - if work required.
  - K. Third party disability pay - employer paid premiums.
  - L. Bonuses
2. Directors fees
3. Income from jury duty
4. Supplemental unemployment pay - paid by employer
5. Union steward fees
6. Strike benefits paid by company
7. Profit sharing - if from non-qualified plan
8. Moving expense reimbursement - in excess of federally allowed
9. Gambling winnings, such as lottery, sports winnings, and games of chance. A deduction of \$2,500 or amount of winnings whichever is less is allowed for a non-professional gambler. (Losses are not deductible)

### NON-TAXABLE INCOME

- |   |   |
|---|---|
| 1. Active military pay including reserve pay        | 13. Patent and copyright income   |
| 2. Income earned while under 18 years of age        | 14. Royalties - if derived from intangible property   |
| 3. Alimony received/child support received          | 15. Annuities - at time of distribution   |
| 4. Capital gains                                    | 16. Housing for clergy  |
| 5. Interest   | 17. Meals and lodging required on premises  |
| 6. Dividends  | 18. Government allotments   |
| 7. Social Security benefits                         | 19. Profit sharing from qualified plans   |
| 8. Worker's Compensation                            | 20. Unemployment (not sub-pay)  |
| 9. Insurance benefits (not sick pay)                | 21. Income earned as poll worker  |
| 10. Prizes - unless connected with employment       | 22. Rental income received by a taxpayer age 65 or older totaling less than \$6,350 annually (Comprises taxpayers total income) |
| 11. Welfare payments                                | 23. Annual income up to \$2,500 received by a taxpayer 65 or older.   |
| 12. Pension income - include lump sum distributions |   |

*For items not listed, contact the Income Tax Division for clarification at (419) 755-9711.*

## INSTRUCTIONS FOR PREPARING CITY OF MANSFIELD INCOME TAX RETURN

- Line 1. Enter total amount of wages. If you have multiple W-2's or 2106 expenses, complete Worksheet A on back of return. Attach all W-2's and 1099's.
- Line 2. Enter 2106 expense adjustment from Worksheet A, Column 3. When you reduce income earned in another city by 2106 expense adjustments, you must also reduce the tax withheld by the same percentage. Federal Forms 2106, 1040, and Schedule A must be attached for documentation of calculations.
- Line 3. Subtract line 2 from line 1.
- Line 4. Enter the amount of other income from schedules C, E, or O on the back of the return, but not less than -0-. Attach appropriate schedules and documentation.
- Line 5. Add lines 3 and 4.
- Line 6. Use this space to enter income exempt from taxation (Worksheet C on back of return). This would include part-year resident income, credit for taxpayers age 65 and older, or any other income included on line 5 which is not taxable. Please attach appropriate documentation.
- Line 7. Subtract Line 6 from line 5.
- Line 8. Multiply line 7 by 1.75% (.0175).
- Line 9. A.) Enter total Mansfield tax withheld from W-2's (Worksheet A Column 4).  
B.) Enter total of estimated payments and/or prior year credits.  
C.) Enter other city credits from Worksheet A Column 5. Credit from each W-2 may not be higher than 1% (.01) of the gross wage on that W-2. Attach appropriate documentation (W-2, other city return, etc.) to receive proper credit. The 1% credit is only on adjusted taxable income.  
D.) Add lines 9A through 9C.
- Line 10. Subtract line 9D from line 8. Payments of less than three dollars (\$3.00) of net tax due are not required to be paid, nor will refunds of less than three dollars (\$3.00) be made. If balance due is not paid by April 15, 2009 penalties and interest will be assessed (See lines 11 and 12).
- Line 11. A \$25.00 late filing penalty is assessed for returns not filed by April 15, 2009. A 1% per month penalty is also assessed for any unpaid balance after April 15, 2009.
- Line 12. A 1% per month interest charge is assessed for any unpaid balance after April 15, 2009.
- Line 13. Add lines 10 through 12. If less than three dollars (\$3.00), do not remit payment, but still file return. Make checks payable to the City of Mansfield.
- Line 14. If line 9D is greater than line 8, enter overpayment here (Amount must be \$3.00 or more).  
A.) Enter amount of overpayment (line 14) you want refunded.  
B.) Enter amount of overpayment (line 14) you want credited to next year.

**YOU MUST SIGN RETURN**

**DECLARATION OF ESTIMATED TAX FOR YEAR 2009**

**VOUCHER # 1 - DUE APRIL 15, 2009**

NAME \_\_\_\_\_ SOC. SEC. # \_\_\_\_\_

ADDRESS \_\_\_\_\_

- 1) Total income subject to tax \$ \_\_\_\_\_ (Multiply by .0175) .....\$ \_\_\_\_\_
- 2) Less income tax withheld by other city (Credit limited to 1%) .....\$ \_\_\_\_\_
- 3) Total declaration (line 1 minus line 2) .....\$ \_\_\_\_\_
- 4) Payment amounts (line 3 times 0.225) .....\$ \_\_\_\_\_
- 5) Overpayment from previous year (if not refunded) .....\$ \_\_\_\_\_
- 6) 1st payment amount (line 4 minus line 5) .....\$ \_\_\_\_\_

**90% OF BALANCE TO BE PAID IN FOUR EQUAL INSTALLMENTS**

**VOUCHER # 2 - DUE JULY 31, 2009**

NAME \_\_\_\_\_ SOC. SEC. # \_\_\_\_\_

ADDRESS \_\_\_\_\_

- 1) Payment enclosed .....\$ \_\_\_\_\_
  - 2) Check # \_\_\_\_\_
  - 3) Prior amount paid .....\$ \_\_\_\_\_
  - 4) Remaining Balance \$ \_\_\_\_\_
- Contact person \_\_\_\_\_ Phone # \_\_\_\_\_

**SEND PAYMENT TO: CITY OF MANSFIELD, INCOME TAX DIVISION, P.O. BOX 577.  
MANSFIELD, OHIO 44901-0577 PHONE# (419) 755-9711**

**VOUCHER # 3 - DUE OCTOBER 31, 2009**

NAME \_\_\_\_\_ SOC. SEC. # \_\_\_\_\_

ADDRESS \_\_\_\_\_

- 1) Payment enclosed .....\$ \_\_\_\_\_
  - 2) Check # \_\_\_\_\_
  - 3) Prior amount paid .....\$ \_\_\_\_\_
  - 4) Remaining Balance \$ \_\_\_\_\_
- Contact person \_\_\_\_\_ Phone # \_\_\_\_\_

**SEND PAYMENT TO: CITY OF MANSFIELD, INCOME TAX DIVISION, P.O. BOX 577.  
MANSFIELD, OHIO 44901-0577 PHONE# (419) 755-9711**

**VOUCHER # 4 - DUE JANUARY 31, 2009**

NAME \_\_\_\_\_ SOC. SEC. # \_\_\_\_\_

ADDRESS \_\_\_\_\_

- 1) Payment enclosed .....\$ \_\_\_\_\_
  - 2) Check # \_\_\_\_\_
  - 3) Prior amount paid .....\$ \_\_\_\_\_
  - 4) Remaining Balance \$ \_\_\_\_\_
- Contact person \_\_\_\_\_ Phone # \_\_\_\_\_

**SEND PAYMENT TO: CITY OF MANSFIELD, INCOME TAX DIVISION, P.O. BOX 577.  
MANSFIELD, OHIO 44901-0577 PHONE# (419) 755-9711**