

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 2009
FILE BY APRIL 15, 2010

FOR OFFICE USE ONLY

CASH CHECK
 M.O. \$ AMT. _____
CHECK # _____

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

NAME _____
ADDRESS _____
CITY STATE ZIP _____

SOCIAL SECURITY # _____
WERE YOU A MANSFIELD RESIDENT IN 2009? YES NO
DATE MOVED INTO MANSFIELD _____
DATE MOVED OUT OF MANSFIELD _____
DID YOU FILE A CITY RETURN LAST YEAR? YES NO

- 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 65 YEARS OF AGE, I RECEIVE A DEDUCTION OF \$6,350.00 ON RENTAL/OR \$2,500.00 ON EARNED INCOME
 I HAD NO TAXABLE INCOME IN 2009

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)..... \$ _____
13. TOTAL DUE (IF LESS THAN \$3.00-DO NOT REMIT)..... **pay this amount** \$ _____

OVERPAYMENT OR CREDIT

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 #

PHONE #

WORKSHEET A – SALARIES AND WAGES (W2 INCOME)

Column 1	Column 2	Column 3	Column 4	Column 5 (B)
Employer, City, State	Income From Each W-2	2106 Expenses Adj.	Mansfield Tax Withheld	Other City Tax Withheld
A.				
B.				
C.				
D.				
Totals				

(A) 2106 expenses can only be used if used federally. To calculate the acceptable adjustment (Column 3), use line 10 of Form 2106 minus 2% of line 38 of Form 1040. Please include a copy of Federal Forms 2106, 1040, and Schedule A for documentation. Income reduced by this 2106 adjustment and (B) Other City Tax Withheld (Column 5) cannot exceed 1% of income from each W-2 (Column 2).

WORKSHEET B – OTHER INCOME

1. Schedule C (If taxes paid to other cities, attach other cities' returns) (Attach copy of Schedule C)

(A)	(B)	(C)	(D)	(C times D)
Business Name	Business Address	Net Profit/(Loss)	Allocation Percentage	Amount Subject to Tax
A.				
B.				

	TOTAL (1)	\$
2. Schedule E – Income From Rents (Attach Federal Schedule E)	TOTAL (2)	\$

3. Schedule O – Other Income Not Included in Schedules C or E (Attach Federal Schedules) Income from Partnerships, Estates, Trusts, Fees, Tips, Etc.

Received From Name/ID#	For (Description and/or Location)	Amount
A.		
B.		

TOTAL (3)	\$
TOTAL OTHER INCOME (Add lines 1-3)	\$

Enter on Final Return Line 4 _____

NOTE: The net loss from an unincorporated business activity may not be used to offset salaries, wages, commissions or other compensation. However, if a taxpayer is engaged in two or more taxable business activities to be included on the same return, the net loss of one unincorporated business activity may be used to offset the profits of another for purposes of arriving at overall net profits. **(Final Return Line 4 cannot be less than zero, if you have W-2 income)**

WORKSHEET C – ADJUSTMENTS TO INCOME (Part year residents, credits for taxpayers 65 and older, income not subject to tax, etc.)

Explanation	Deductions
Net Adjustment (enter on Final Return Line 6)	

ATTACHMENTS REQUIRED WITH ALL RETURNS: W-2'S AND FEDERAL SCHEDULES

**DECLARATION OF ESTIMATED TAX FOR YEAR 2010
VOUCHER #1 - DUE APRIL 15, 2010**

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, 2010

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, 2010

NAME _____ SOC. SEC # _____
ADDRESS _____

- 1) Payment Enclosed \$ _____
- 2) Check #..... _____
- 3) Prior amount paid \$ _____
- 4) Remaining Balance \$ _____
- Contact Person..... _____
- Phone #..... _____

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VOUCHER #4 - DUE JANUARY 31, 2011

NAME _____ SOC. SEC # _____
ADDRESS _____

- 1) Payment Enclosed \$ _____
- 2) Check #..... _____
- 3) Prior amount paid \$ _____
- 4) Remaining Balance \$ _____
- Contact Person..... _____
- Phone #..... _____

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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

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: Fill in your name, current address, and social security number. Please complete any of the five informational lines (located to 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, 2010. Make checks or money orders payable to **City of Mansfield** and mail to **Mansfield Income Tax Division, P.O. Box 577, Mansfield, Ohio 44901**. You may also bring your information (W-2s and/or Federal Schedules) to the office at 30 North Diamond Street, 7th Floor, Mansfield, Ohio 44902, and we will file your Mansfield Income Tax return for you. If the 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 an estimated tax due should accompany the extension request.

ESTIMATED TAX PAYMENTS: Every person who anticipates a 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 can be printed.

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

INSTRUCTIONS FOR PREPARING CITY OF MANSFIELD INCOME TAX RETURN

- Line 1 Enter total amount of wages. If you have multiple W'2s or 2106 expenses, complete Worksheet A on back of return. Attach all W'2's and 1099's.
- Line 2 Enter 2106 expense adjustment form 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 form 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) of net tax due are not required to be paid, nor will refunds of less than three dollars (\$3) be made. If balance due is not paid by April 15, 2010 penalties and interest will be assessed (See lines 11 and 12).
- Line 11 A \$25 late filing penalty is assessed for returns not filed by April 15, 2010. A 1% per month penalty is also assessed for any unpaid balance after April 15, 2010.
- Line 12 A 1% per month interest charge is assessed for any unpaid balance after April 15, 2010.
- Line 13 Add lines 10 through 12. If less than three dollars (\$3), 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 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

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 \$2500 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
2. Income earned while under 18 years of age
3. Alimony received/child support received
4. Capital gains
5. Interest
6. Dividends
7. Social Security benefits
8. Worker's Compensation
9. Insurance benefits (not sick pay)
10. Prizes – unless connected with employment
11. Welfare payments
12. Pension income – includes lump sum distributions
13. Patent and copyright income
14. Royalties – if derived from intangible property
15. Annuities – at time of distribution
16. Housing for clergy
17. Meals and lodging required on premises
18. Government allotments
19. Profit sharing from qualified plans
20. Unemployment (not sub-pay)
21. Income earned as poll worker
22. Rental income received by a taxpayer age 65 or older totaling less than \$6,350 annually (Comprises taxpayers total income)
23. Annual income up to \$2500 received by a taxpayer 65 or older

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