

**Instructions for Completion of the Tax Return (FR-B)**

HEADING: If this return is made for a period other than the calendar year, insert the beginning and end date of the period. Enter your name and account number if it is not already preprinted on your return. Your account number is the same as your Federal Identification Number. If you do not have an account number, one will be assigned upon receipt of your return.

- Line 1.** Enter amount of taxable income from your federal return. **ATTACH COPY OF FEDERAL FORM.**
- Line 2.** Adjustments: Combine the items "not deductible" and the items "not taxable" from Schedule X on the reverse. Items not taxable must be included in income to be deductible.
- Line 3.** Taxable income to Mansfield before allocation. Subtract or add line 2, as applicable from line 1 to determine Taxable income.
- Line 4.** Allocation Percentage: From schedule Y. Used to determine the percentage of income conducted within and/or Outside of Mansfield.
- Line 5.** Mansfield Taxable Income: Line 3 multiplied by Line 4.
- Line 6.** Mansfield Income Tax: Multiply Line 5 by 1.75% (0.0175) to determine the amount of Mansfield Income Tax.
- Line 7.** Enter Amount of previous years credits carried over, if any.
- Line 8.** Total Estimated payments made on current year.
- Line 9.** Wage Credit: To be used by business only. Contact the income tax office at (419) 755-9711 and request the Forms.
- Line 10.** Totals of lines 7, 8 & 9.
- Line 11.** Total Tax due after credits. Subtract line 10 from line 6.
- Line 12a.** **DELAYED FILING PENALTY \$25.00 PLUS PENALTY (1% PER MONTH)(AFTER DUE DATE)**
- Line 12b.** Add 1% Interest per month for late payment.
- Line 13.** Total Due. Pay this amount and any estimated tax amount on line 19 below if applicable.
- Line 14.** indicate amount of overpayment if line 10 is greater than line 6.
  - A.** Amount requested for refund.
  - B.** Indicate choice of disposition of overpayment. Move credit to line 18.

**Instructions for Declarations of Estimated Tax**

Estimated tax which is less than 80% of the tax as shown on annual return may be subject to penalties and interest.

- Line 1.** Estimate the amount of income subject to Mansfield tax.
- Line 2.** Multiply line 1 by 1.7% (0.0175)
- Line 3.** Tax due before credits (at least 25% of line 2)
- Line 4.** Less Credits.
- Line 5.** No Estimated tax due (Line 3 minus line 4)

**Instructions for Schedule X**

This schedule is used to adjust your federal net income to your Mansfield taxable income. The left hand column is for items deductible on the federal return, but not deductible under the Mansfield Ordinance. The right hand column is for items taxable on the federal return, but not taxable by Mansfield.

**Instructions for Schedule Y**

This for is used to determine the amount of income allocable to Mansfield taxation earned within and outside of Mansfield.

**Instructions For Schedule Z**

Partners Distributive share of net income. Attach copy(s) of applicable federal forms. List the information indicated and carry forward to line 1 on front of form.