

SCHEDULE X - RECONCILIATION WITH FEDERAL INCOME TAX RETURN

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. Capital Losses (Excluding Ordinary Loss) ...\$ _____		J. Capital Gains (Excluding Ordinary Gain)\$ _____	
B. Expenses Applicable to Non-Taxable Income		K. Interest Earned or Accrued	
C. Income Taxes (Federal State Municipalities) ..		L. Dividends	
D. Payments To Partners or Withdrawals By Owner		M. Income From Royalties, Patents and Copyrights.....	
E. Sick Pay Exclusions Omitted in Line 1 on Front		N. Other (Explain) _____	
F. Previous Year Net Operating Loss Deduction		_____	
G. 401K or Other Deferred Income Contributions.....		_____	
H. Other (Explain)		O. TOTAL DEDUCTIONS.....	\$ _____

I. TOTAL ADDITIONS	\$ _____	P. Combine Lines I and O and enter net on line 2 on front	_____

SCHEDULE Y - BUSINESS ALLOCATION FORMULA

	A. Located Everywhere	B. Located in Mansfield	C. Percentage (B ÷ A)
Step 1. Average value of real and tangible personal property	\$ _____	\$ _____	
Gross annual rentals paid multiplied by 8.	\$ _____	\$ _____	
Total Step 1.	\$ _____	\$ _____	_____ %
Step 2. Gross receipts from sales made and/or work or services performed	\$ _____	\$ _____	_____ %
Step 3. Wages, Salaries, Etc. Paid	\$ _____	\$ _____	_____ %
Step 4. Total percentages			_____ %
Step 5. Average percentage (Divide total percentages by number of percentages used - carry to line 4 on front).			_____ %

SCHEDULE Z - PARTNER'S DISTRIBUTIVE SHARE OF NET INCOME

1. Name and address of each partner	2. Social Security Number	3. Amount	4. EIN of Payer
(a)			
(b)			
(c)			
(d)			
Carry forward to line 1 on front	TOTAL		

ATTACH FEDERAL SCHEDULES

City of Mansfield, Ohio
Income Tax Division
P.O. Box 577
Mansfield, Ohio 49901
Telephone (419) 755-9711
Fax (419) 755-9751

Additional Forms Available at
www.ci.mansfield.oh.us

GENERAL INSTRUCTIONS

BEFORE YOU START: Carefully review the name, address and social security number/federal identification number on the preprinted 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/federal identification number.

WHEN AND WHERE TO FILE: This return must be filed or postmarked on or before April 15, 2004. Fiscal year-end businesses must file 105 days after the fiscal year-end. 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.

- (a) **TAXABLE**
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 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 the behalf of employees to tax-deferred annuity plan (401k plans and the like)
 - 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

- (b) **NON-TAXABLE**
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. Gambling winnings (losses not deductible)
 12. Welfare payments
 13. Pension income - include lump sum distributions
 14. Patent and copyright income
 15. Royalties - if derived from intangible property
 16. Annuities - at time of distribution
 17. Housing for clergy
 18. Meals and lodging required on premises
 19. Government allotments
 20. Profit sharing from qualified plans
 21. Unemployment (not sub-pay)
 22. Income earned as poll worker
 23. Rental income received by a taxpayer age 65 or older totaling less than \$8,850 annually (Comprises taxpayers total income)

NOTE:
If your income is solely
from non-taxable source
please contact our tax
office for exemption.

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 ending 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% (.0175) to determine the amount of Mansfield Income Tax.
- Line 7.** Enter amount of previous years credits carried forward, 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 and 9.
- Line 11.** Total tax due after credits. Subtract line 10 from line 6.
- Line 12A.** **DELAYED FILING PENALTY \$25.00 PLUS (1% PER MONTH PENALTY FOR LATE PAYMENT)**
- 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.** Amount to be credited to next year

Instructions for Declaration of Estimated Tax

- Line 1.** Estimate the amount of income subject to Mansfield Tax and multiply by (.0175)
- Line 2.** Enter amount to be paid to another city
- Line 3.** Subtract line 2 from line 1
- Line 4.** Multiply line 3 by .225
- Line 5.** Previous year overpayment (credit)
- Line 6.** Subtract line 5 from 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 form 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.