

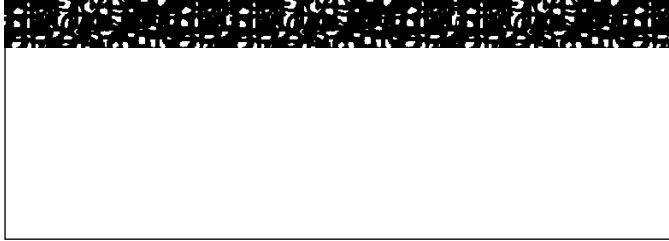


**CITY OF MANSFIELD  
INCOME TAX DIVISION  
PO BOX 577  
MANSFIELD OH 44901-0577**

**BUSINESS  
2004  
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 business entity (partnership, corporation, profession, fiduciary, trust, etc.), whether a resident or non-resident, that conducts a business in this municipality must file a return and pay tax on any net profit. Calendar year businesses must file on or before April 15th of each year. Fiscal year businesses must file 105 days after the fiscal year-end. 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, AND DECLARATION OF ESTIMATED PAYMENT.  
PENALTY AND INTEREST WILL BE ASSESSED FOR FAILURE TO COMPLY**

**CITY OF MANSFIELD, INCOME TAX DIVISION, SANDRA CONVERSE, FINANCE DIRECTOR**

### **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.** Apportionment 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.

**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

**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, 2005. 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.

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(a) <b>TAXABLE</b>	(b) <b>NON-TAXABLE</b>
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	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 - include 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 \$8,850 annually (Comprises taxpayers total income)
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 (losses not deductible)	

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

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

**FORM FR - B**  
**INCOME TAX RETURN**  
**YEAR 2004**  
**or**

**BUSINESS**

Tax Return For  
 \_\_\_\_\_ Corporations  
 \_\_\_\_\_ Partnerships  
 \_\_\_\_\_ Fiduciary  
 \_\_\_\_\_ Estates  
 \_\_\_\_\_ Trusts  
 CHECK ONE

Make Checks and Money Orders  
 Payable to  
 City of Mansfield

Fiscal Period \_\_\_\_\_ to \_\_\_\_\_  
**CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 15.**  
FISCAL and PARTIAL YEARS FILE WITHIN 105 DAYS AFTER THE CLOSE OF THE FISCAL YEAR.  
 Is This a Final Return?  Yes  No Please Explain

DID YOU FILE A CITY RETURN LAST YEAR?  
 YES  NO

IF YES, FROM WHAT ADDRESS (IF DIFFERENT)

THIS SPACE FOR  
 TAX OFFICE USE ONLY

D \_\_\_\_\_  
 P & I \_\_\_\_\_  
 Check \_\_\_\_\_  
 Cash \_\_\_\_\_  
 Refund Request \_\_\_\_\_

Fed. I.D. No.

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HAS A RETURN BEEN PREVIOUSLY  
 FILED USING THIS NUMBER?  
 YES  NO

IF FEDERAL I.D. NUMBER IS INCORRECT, PLEASE MAKE CORRECTION

1. Taxable Income from Federal Return (Attach Copy of Federal Return).....		\$
2. Adjustments (From line O on Reverse, Schedule X) .....		\$
3. Taxable Income before allocation (Line 1 plus/minus line 2) .....		\$
4. Apportionment Percentage (From Reverse, Schedule Y) _____% .....		\$
5. Mansfield Taxable Income (Multiply line 3 by line 4).....		\$
6. Mansfield Income Tax (Multiply line 5 by .0175).....		\$
7. Credits applied from 20____ to this years liability .....	\$	
8. Estimates paid on this years liability .....	\$	
9. Wage Credit (See Instructions) .....	\$	
10. Total Credits .....		\$
11. Tax Due (Subtract line 10 from line 6).....		\$
12A. <b>DELAYED FILING PENALTY \$25.00, PLUS PENALTY</b> (1% per month if paid after due date) .....		\$
12B. Plus Interest (1% per month if paid after due date) .....		\$
13. Total Due (If less than \$3.00 - do not remit) .....	<b>pay this amount ➡</b>	\$
14. Overpayment (Line 10 greater than line 6) (must be more than \$3.00) .....	\$	
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.

SIGNATURE OF PERSON PREPARING, IF OTHER THAN TAXPAYER \_\_\_\_\_ DATE \_\_\_\_\_ SIGNATURE OF TAXPAYER OR AGENT \_\_\_\_\_ DATE \_\_\_\_\_

ADDRESS OF FIRM OR EMPLOYER \_\_\_\_\_ PHONE # \_\_\_\_\_ TITLE \_\_\_\_\_ PHONE # \_\_\_\_\_

**SCHEDULE X - RECONCILIATION WITH FEDERAL INCOME TAX RETURN**

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. Capital Losses (Excluding Ordinary Loss) ...	\$ _____	I. Capital Gains (Excluding Ordinary Gain).....	\$ _____
B. Income Taxes Paid.....	\$ _____	J. Interest Earned or Accrued.....	\$ _____
C. 5% of Amount Deducted as Intangible Income .....	\$ _____	K. Dividends .....	\$ _____
D. Guaranteed Payments to Partners .....	\$ _____	L. Income From Royalties, Patents and Copyrights.....	\$ _____
E. Amounts for Qualified Self-Employed Retirement, Health & Life Insurance Plans for owners of non-C Corporation Entities, or self employment tax .....	\$ _____	M. Other (Explain).....	\$ _____
F. Previous Year Net Operating Loss Deduction .....	\$ _____	_____	_____
G. Other .....	\$ _____	_____	_____
H. TOTAL ADDITIONS.....	\$ _____	N. TOTAL DEDUCTIONS.....	\$ _____
O. Combine Lines H and N. Enter Net on Front Page Line 2 \$ _____			

**SCHEDULE Y - BUSINESS APPORTIONMENT FORMULA**

	A. Located Everywhere	B. Located in Mansfield	C. Percentage (B ÷ A)
Step 1. Average Original Cost 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**

**DECLARATION OF ESTIMATED TAX FOR YEAR 2005**

**VOUCHER # 1 - DUE APRIL 15, 2005, OR FIFTEENTH DAY OF FOURTH FISCAL MONTH**

NAME \_\_\_\_\_ SOC. SEC. # or FED. ID. # \_\_\_\_\_  
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 JUNE 15, 2005, OR FIFTEENTH DAY OF SIXTH FISCAL MONTH**

NAME \_\_\_\_\_ SOC. SEC. # or FED. ID. # \_\_\_\_\_  
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 SEPTEMBER 15, 2005, OR FIFTEENTH DAY OF NINTH FISCAL MONTH**

NAME \_\_\_\_\_ SOC. SEC. # or FED. ID. # \_\_\_\_\_  
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 DECEMBER 15, 2005, OR FIFTEENTH DAY OF TWELTH FISCAL MONTH**

NAME \_\_\_\_\_ SOC. SEC. # or FED. ID. # \_\_\_\_\_  
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**