

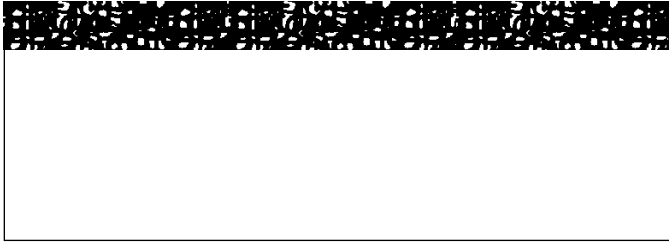


**CITY OF MANSFIELD  
INCOME TAX DIVISION  
PO BOX 577  
MANSFIELD OH 44901-0577**

**INDIVIDUAL  
2005  
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 17th. 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, SANDRA CONVERSE, 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, address, and social security number 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 and current address. 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 17, 2006. 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 17, 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.

## 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 expenses from Worksheet A, Column 3. When you reduce income earned in another city by 2106 expenses, you must also reduce the tax withheld by the same percentage. Federal form 2106, 1040, and Schedule A must be attached.
- 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.  
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 17, 2006 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 17, 2006. A 1% per month penalty is also assessed for any unpaid balance after April 17, 2006.
- Line 12. A 1% per month interest charge is assessed for any unpaid balance after April 17, 2006.
- 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

### 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 (losses 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.*

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 2005

FOR OFFICE USE ONLY

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

MAKE CHECKS AND MONEY ORDERS  
PAYABLE TO  
CITY OF MANSFIELD

FILE BY APRIL 17, 2006

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

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

WERE YOU A MANSFIELD RESIDENT IN 2005? 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 EXEMPT  
BECAUSE:

- 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 AND MY TOTAL INCOME IS COMPRISED OF RENTAL INCOME TOTALING LESS THAN \$6,350.00 AND/OR ADDITIONAL INCOME IS LESS THAN \$2,500.00
- I HAD NO TAXABLE INCOME IN 2005

**FIGURE YOUR  
TOTAL INCOME**

- 1. TOTAL W-2 WAGES (FROM WORKSHEET A ON BACK) .....
- 2. 2106 EXPENSES (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 17) .....
- 12. INTEREST (1% PER MONTH IF PAID AFTER APRIL 17) .....

\$
\$
\$

**OVER PAYMENT  
OR CREDIT**

- 13. TOTAL DUE (IF LESS THAN \$3.00 - DO NOT REMIT) .....
- 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 #

FORM FR-1

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

**WORKSHEET A - SALARIES AND WAGES (W-2 INCOME)**

Column 1	Column 2	Column 3	Column 4	Column 5
Employer, City, State	Income From Each W-2	2106 Expenses, If Any	Mansfield Tax Withheld	Other City Tax Withheld*
A.				
B.				
C.				
D.				
<b>Totals</b>				
ENTER ON:	Line 1	Line 2	Line 9A	Line 9C

\* Other City Tax Withheld (Column 5) cannot exceed 1% of Income from Each W-2 (Column 2)  
 Income Reduced by 2106 and earned in another city must also reduce the tax withheld for that city by the same percentage.  
 If 2106 expenses, please include copy of federal forms 2106, 1040, and Schedule A

**WORKSHEET B - OTHER INCOME**

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

(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, credit 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 2006**

**VOUCHER # 1 - DUE APRIL 17, 2006**

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, 2006**

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, 2006**

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, 2007**

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.  
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