

FORM FR - B
INCOME TAX RETURN
YEAR 2011
OR

BUSINESS

Make Checks and Money
 Orders Payable to
 City of Mansfield

DID YOU FILE A CITY
 RETURN LAST YEAR
 YES NO

Fiscal Period _____ **to** _____
 CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 17, 2012.
 FISCAL and PARTIAL YEARS FILE WITHIN 105 DAYS AFTER THE CLOSE OF THE FISCAL YEAR.
 Is this a Final Return Yes No Please explain

IF YES, FROM WHAT ADDRESS (IF DIFFERENT)

Tax Return for
 ___ Corporation
 ___ Partnerships
 ___ Fiduciary
 ___ Estates
 ___ Trusts
 CHECK ONE

Name: _____
 Address: _____
 City: _____ Zip Code: _____

FED. ID NO. _____
 Has a return been previously filed
 using this number?
 YES NO

THIS SPACE FOR
 TAX OFFICE USE ONLY
 D _____
 P & I _____
 Check _____
 Cash _____
 Refund Request _____

1. Taxable Income from Federal Return (attach Copy of Federal Return).....		\$
2. Adjustments (from line O, Schedule X) on following page.....		\$
3. Taxable Income before allocation (Line 1 plus/minus line 2).....		\$
4. Apportionment Percentage (From 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 year's 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. DELAYED FILING PENALTY \$25.00, PLUS PENALTY (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).....	pay this amount	\$
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)			

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 on your return. Your account number is the same as your federal identification number.

- 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 deducted.
- 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 of applicable federal forms. List the information indicated and carry forward to line 1 on the front of form.

Carry forward to line 1 on front	TOTAL		
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ATTACH FEDERAL SCHEDULES

**DECLARATION OF ESTIMATED TAX FOR YEAR 2012
VOUCHER #1 – DUE APRIL 17, 2012**

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, 2012

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, 2012

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, 2013

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**

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

NOTE:

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

GENERAL INSTRUCTIONS

BEFORE YOU START: 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 17, 2012. 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, P.O. Box 577, Mansfield, Ohio 44901**. You may also bring your information (W-2 and/or Federal Schedules) to the office at 30 N. 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 any estimated tax due should accompany the extension request.

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 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 (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
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

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