

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 2011
FILE BY APRIL 17, 2012

FOR OFFICE USE ONLY

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

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

NAME _____
ADDRESS _____
CITY STATE ZIP _____

SOCIAL SECURITY # _____ - _____ - _____
WERE YOU A MANSFIELD RESIDENT IN 2010? YES NO
DATE MOVED INTO MANSFIELD _____
DATE MOVED OUT OF MANSFIELD _____
DID YOU FILE A CITY RETURN LAST YEAR? YES NO

- 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 65 YEARS OF AGE, I RECEIVE A DEDUCTION OF \$6,350.00 ON RENTAL/OR \$2,500.00 ON EARNED INCOME
 I HAD NO TAXABLE INCOME IN 2011 ATTATCH ALL W-2'S & SCHEDULES

FIGURE YOUR TOTAL INCOME

- | | |
|--|----------|
| 1. TOTAL W-2 WAGES (FROM WORKSHEET A ON BACK)..... | \$ _____ |
| 2. 2106 EXPENSE ADJUSTMENT (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)..... | \$ _____ |
| 13. TOTAL DUE (IF LESS THAN \$3.00-DO NOT REMIT)..... | pay this amount \$ _____ |

OVERPAYMENT OR CREDIT

- | | |
|---|----------|
| 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 #

WORKSHEET A – SALARIES AND WAGES (W2 INCOME)

Column 1	Column 2	Column 3	Column 4	Column 5 (B)
Employer, City, State	Income From Each W-2	2106 Expenses Adj.	Mansfield Tax Withheld	Other City Tax Withheld
A.				
B.				
C.				
D.				
Totals				

(A) 2106 expenses can only be used if used federally. To calculate the acceptable adjustment (Column3), use line 10 of Form 2106 minus 2% of line 38 of Form 1040. Please include a copy of Federal Forms 2106, 1040, and Schedule A for documentation. Income reduced by this 2106 adjustment and (B) Other City Tax Withheld (Column 5) cannot exceed 1% of income from each city (Column 2).

WORKSHEET B – OTHER INCOME

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

(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, credits 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 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) 1 st 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**

INSTRUCTIONS FOR PREPARING CITY OF MANSFIELD INCOME TAX RETURN

- Line 1 Enter total amount of wages. If you have multiple W'2s or 2106 expenses, complete Worksheet A on back of return. Attach all W'2's and 1099's.
- Line 2 Enter 2106 expense adjustment form Worksheet A, Column 3. When you reduce income earned in another city by 2106 expense adjustments, you must also reduce the tax withheld by the same percentage. Federal Forms 2106, 1040, and Schedule A must be attached for documentation of calculations.
- 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 form Worksheet A Column 5. Credit from each W-2 may not be higher than 1% (.01) of the gross wage of each city. Attach appropriate documentation (W-2, other city return, etc.) to receive proper credit. The 1% credit is only on adjusted taxable income.
 - D) Add lines 9A through 9C.
- Line 10 Subtract line 9D from line 8. Payments of less than three dollars (\$3) of net tax due are not required to be paid, nor will refunds of less than three dollars (\$3) be made. If balance due is not paid by April 15, 2010 penalties and interest will be assessed (See lines 11 and 12).
- Line 11 A \$25 late filing penalty is assessed for returns not filed by April 17, 2012. A 1% per month penalty is also assessed for any unpaid balance after April 17, 2012.
- Line 12 A 1% per month interest charge is assessed for any unpaid balance after April 17, 2012.
- Line 13 Add lines 10 through 12. If less than three dollars (\$3), 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 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, 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 INCOME

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

For items not listed, contact the Income Tax Division for clarification at (419)755-9711.