

CITY OF MASSILLON INCOME TAX DEPARTMENT
 P.O. BOX 910
 MASSILLON, OH 44648-0910
 Phone: (330) 830-1709
 Fax: (330) 830-2687
 Email: incometax@massillonohio.com
 www.massillonohio.com

DUE DATE APRIL 15TH 2015

Taxpayer's S.S. # or Federal ID#	
Telephone No.	Cell Telephone No.
Spouse's Social Security No.	
Email Address	

TAX OFFICE USE

Name _____
 and _____
 Address _____

DATE OF MOVE DURING 2014:
 Date Into Massillon _____ Date Out of Massillon _____
 FORWARDING ADDRESS: _____

IF EXEMPT FROM FILING ENTER CODE # AND EFFECTIVE DATE (SEE INSTRUCTIONS) CODE # _____ DATE: _____

1. WAGES - W-2 COPIES MUST BE ATTACHED - USE HIGHEST AMOUNT ON W-2 (Box 5)

EMPLOYER NAME	WORK CITY	CITY WAGES	Massillon Tax Withheld	Other Cities Tax Withheld
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____	\$ _____
TOTALS		\$ _____	\$ _____	\$ _____

1. TAXABLE INCOME

- a. W-2 Wages, salaries, tips, etc. (Box 5 of W-2) ATTACH ALL TO BACK OF RETURN \$ _____
- b. Federal Form 2106 Deduction (attach Form 1040, 2106 and Schedule A) \$ _____
- c. Adjustments from Page 2 Line 17, 18, 19 (see instructions) \$ _____
- d. TAXABLE INCOME (1a - 1b + 1c) \$ _____

2. Massillon Income Tax 1.8% of Line 1d OR (1d x .018)

3. CREDITS

- (A) Massillon Income Tax withheld by Employer(s) \$ _____
- (B) Municipal tax paid to other cities (1.8% maximum each) \$ _____ x 87.5% \$ _____
- (C) Estimated Tax Paid \$ _____
- (D) Prior year Overpayment Applied \$ _____
- (E) Total Credits (Add 3A thru 3D) \$ _____

4. TAX DUE (Line 2 less 3E)

5. OVERPAYMENT CLAIMED (Line 2 less 3E)

- (A) Enter Amount of Line (5) Applied to next tax year \$ _____
- (B) Enter Amount of Line (5) to be Refunded \$ _____

6. Late Filing Fine - (returns filed after filing deadline), enter \$25.00 fine

7. Other Penalties & Interest

- (a) Interest - 1% per month - effective the first day of each month \$ _____
- (b) Penalty - 1% per month for 1st six months - 2% per month thereafter \$ _____

8. Total Amount Due - Pay in Full With This Return - Make Checks Payable to: City of Massillon (NO TAXES OF LESS THAN \$5.00 SHALL BE COLLECTED OR REFUNDED)

MANDATORY DECLARATION OF ESTIMATED TAX - Taxpayers owing more than \$100.00 are required by law to be set up and pay

- 9. Total income subject to Massillon Tax (9A) \$ _____ x Massillon tax 1.8% (9B) \$ _____
- 10. Estimate Credits:
 - (A) Massillon Tax Withheld \$ _____
 - (B) 75% of other tax withheld \$ _____
 - (C) Other (specify) \$ _____
 - (D) Total Line (10A-10C) \$ _____
 - (E) Estimated Tax (9B less 10D) \$ _____
- 11. Calculation of 1st Quarter Estimate (A) multiply line 10E x .25 \$ _____
 - (B) Less: Line 5A \$ _____
 - (C) Balance due - subtract 11B from 11A - DUE WITH TAX RETURN \$ _____
- 12. Balance of estimate to be paid quarterly Line 11A x 3 \$ _____

CREDIT CARD INFORMATION FOR PAYMENT - (CHECK ONE) Visa MasterCard Discover

ACCOUNT NUMBER _____ SECURITY PIN _____ CARD EXPIRATION _____ TOTAL AMOUNT PAID \$ _____
 (Line 8 plus 11C)

Taxpayer's Signature _____ Date _____
 Tax Preparer's Signature _____ Date _____

Spouse's Signature _____ Date _____
 Tax Preparer's Phone: _____

I (We) authorize the Income Tax Dept to discuss my/our return and enclosures with the preparer above. Initial here _____

REFER TO INSTRUCTIONS BEFORE COMPLETING THIS PAGE

LINE 13 RETURNS WILL NOT BE ACCEPTED WITHOUT COPIES OF FEDERAL SCHEDULES

Business Profit or Loss. Enter Amount from Federal form Schedule C or form 1120 13) \$ _____

LINE 14 Enter Profit (Loss) from Federal form 4797 14) \$ _____

LINE 15 Enter Profit (Loss) from Federal Schedule E (ATTACH TENANT LIST) 15) \$ _____

LINE 16 All Other Taxable Income:

Income from: Partnerships, Estates & Trusts: Fees, tips, Commissions, 1099Misc (not scheduled), and Miscellaneous		
RECEIVED FROM	FOR (DESCRIBE)	AMOUNT

TOTAL LINE 16) \$ _____

LINE 17 Total of lines 13 thru 16. Carryforward to page 1, Line 1C 17) \$ _____

INDIVIDUAL TAXPAYERS PLEASE STOP HERE

LINE 18 Adjustments to Federal Income (Loss). 18) \$ _____
 **Carry forward to page 1, Line 1C

ITEMS NOT DEDUCTIBLE		ADD	ITEMS NOT TAXABLE		DEDUCT.
18a) Capital Losses (Excluding Ordinary Losses)	\$ _____		18f) Capital Gains (Excluding Ordinary Gains, see Instructions)	\$ _____	
18b) Expenses incurred in the production of non-taxable income	\$ _____		18g) Interest income	\$ _____	
18c) Taxes based on income	\$ _____		18h) Dividends	\$ _____	
18d) Other expenses not deductible (Federally Deferred)	\$ _____		18i) Other	\$ _____	
18e) Total Lines 18a thru 18d	\$ _____		18j) Total Lines 18f-18j	\$ _____	
			18k) Combined Lines 18e + 18j	\$ _____	

(Add or subtract 18k from your Federal Income (Loss) and enter above)

LINE 19 Business Allocation Formula. Carry forward to page 1, Line 1C 19) \$ _____

	a. LOCATED EVERYWHERE	b. LOCATED IN MASSILLON	c. PERCENTAGE (b + a)
STEP 1A. AVG. VALUE OF REAL & TANG. PERSONAL PROPERTY	\$ _____	\$ _____	
STEP 1B. GROSS ANNUAL RENTALS PAID MULTIPLIED BY 8.	\$ _____	\$ _____	
TOTAL STEPS 1A & 1B	\$ _____	\$ _____	_____ %
STEP 2. GROSS RECEIPTS FROM SALES MADE AND/OR SERVICE PERFORMED	\$ _____	\$ _____	_____ %
STEP 3. WAGES, SALARIES, AND OTHER COMPENSATION PAID	\$ _____	\$ _____	_____ %
STEP 4. TOTAL PERCENTAGES			_____ %
STEP 5. AVERAGE PERCENTAGE (Divide Total Percentages by Number of Percentages Used).			_____ %
STEP 6. Multiply your Federal Income (Loss) from above by the % on STEP 5 and enter on line 19 above			_____ %

PLEASE REMIT ALL FEDERAL TAX FORMS AND SCHEDULES WITH THIS RETURN

Attach W-2 Forms Here

INSTRUCTIONS

WHO MUST FILE?

- 1) Every resident or part-year resident of the City of Massillon who is 18 years or age or older, even if no income was earned during the year. Note: A taxpayer who is exempt from filing must complete the exemption box, enter date when the exemption became effective, and sign and file the return form. Please use the following exemption codes: 001 Retired, receiving only pension, social security, interest or dividends; 002 Under 18 years of age all of 2014 (attach copy of document showing date of birth); 003 Active duty military for all of 2014; 004 Taxpayer is deceased (give date of death); 005 Moved from Massillon prior to 1/1/2014; 006 On government assistance with no other income; 007 Received only alimony and/or child support; 008 Unemployed during all of 2014 and received no earned income; 009 Disabled during all of 2014 / received only Workers Compensation benefits; 010 Other (print reason).
- 2) Every Massillon, Ohio resident who conducts a business operation within the City or outside the City.
- 3) Every non-resident business that performs business operations within the City of Massillon.
- 4) Every non-resident working within Massillon city limits who received compensation whether or not city income tax was withheld.

WHAT IS EARNED INCOME?

Earned income is defined as salaries, wages and earnings designated for deferred compensation, commissions, and other compensation and would include but not be limited to: bonuses, incentive payments, directors fees, property in lieu of cash, tips, dismissal or severance pay, tax shelter plans, vacation and sick pay, wage continuation plans, and 401K plans.

WHAT IS NOT EARNED INCOME?

Income not taxable includes: dividends, interest, military pay and allowances, insurance proceeds, alimony, social security, Medicare, poor relief, unemployment insurance benefits, gifts, inheritances, scholarships, involuntary conversions, sub pay, strike benefits, long-term disability income, child support, annuity and pension withdrawal.

WHEN TO FILE?

File as early as possible but not later than April 15th following the close of the calendar year. Fiscal year taxpayers file within four months from the end of its fiscal year.

WHERE TO FILE?

CITY OF MASSILLON INCOME TAX DEPARTMENT; P. O. Box 910; Massillon, Ohio 44648-0910 or Massillon Municipal Government Building; One James Duncan Plaza - First Floor; Massillon, Ohio. Office Hours are 8:30 a.m. to 4:00 p.m. M-F Telephone (330) 830-1709. The Income Tax Dept. can complete your city income tax return for \$5.00 until April 15, 2015 and \$10.00 thereafter, as long as all W-2 forms and other applicable Federal Tax schedules are provided.

WHAT ATTACHMENTS ARE NEEDED WITH THE RETURN?

W2'S (no exceptions), Federal Schedules of income or reduction of income, Landlords with rental property within the City must include list of tenants who rented throughout the tax year.

WHAT DO I DO TO OBTAIN AN EXTENSION?

A copy of your Federal Extension must be filed by the last day of the month following the month to which the due date of the related Federal return has been extended. An extension is only granted for the filing of the return, NOT for the payment of any tax that is due.

HOW DO I AMEND MY RETURN?

Amended returns are completed on the same form as provided within the package. Mark across the return AMENDED 20____. In addition, the Tax Department will accept any generic return as long as it is marked "AMENDED". Federal Amendment Schedules must be attached along with the amendment justification.

TAX FORM INSTRUCTIONS:

PAGE ONE

FILING YEAR – You must complete the calendar year or fiscal year ending information.

NAME AND ADDRESS – Please enter full name and current address on form.

TAX IDENTIFICATION NUMBERS – Enter social security number of taxpayer and spouse (if applicable). FIDN to be entered in space provided.

LINE 1 - TAXABLE INCOME

Line 1a - Enter Gross Wages located in Box 5 of W-2, salaries, tips, other income, etc. There are exceptions. Some employers do not complete Box 5 wages when printing W2's. You must use base wages and add back all deferrals and deductions from earnings (Box 12-14). Section 125 Plans are not taxable income. All copies of W2's and schedules must be attached to the return.

Line 1b - 2106 Expenses: Submit Federal Form 1040, Schedule A, and Form 2106. On Schedule A, subtract line 26 from Line 21 to determine allowable expense deduction.

Line 1c - Adjustments from Page 2 - Individuals/Corporations - Individuals enter amount from Line 17. This line must never be less than zero. W2 income can not be offset by losses or business losses. Corporations and Partnerships -- enter the amount of profit/loss from Page 2 Line 17, 18, 19 (whichever is applicable)

Line 1d - TAXABLE INCOME - The sum of Line 1a through 1c

LINE 2 - MASSILLON INCOME TAX - Multiply Line 1e by 1.8 percent (.018) If line 1e is a loss, enter \$0.00.

Line 3 - CREDITS

Line 3A - Enter the amount of City of Massillon income tax withheld.

Line 3B - Enter withholding tax withheld by other municipalities on W2 (Box 19 - up to 1.8% only). Multiply by 87.5%. In a case where the withholding on W2 exceeds Massillon's 1.8% tax rate, the 1.8% tax rate must be used (Examples of cities with a higher tax rate than Massillon are: Akron and Canton).

Line 3C - Enter the amount of Estimate Declaration paid for the tax year.

Line 3D - If you had an overpayment on a prior year tax return that was not refunded, enter the amount.

Line 3E - Total Lines 3a through 3d. This is the total amount of available credits.

LINE 4 - TAX DUE

If Line 2 (Massillon Income Tax) is greater than Line 3e (Total Credits), enter the difference. This is the amount of tax due. If this amount is greater than \$100.00, you could be subject to failure to file quarterly declarations penalties. Amounts under \$5.00 are not payable.

LINE 5 - OVERPAYMENT CLAIMED

If Line 2 (Massillon Income Tax) is less than Line 3e (Total Credits), enter the amount. This is the amount of overpayment.

Line 5A - Enter the portion of Line 5 that you would like applied to next year's income tax return.

Line 5B - Enter the portion of Line 5 that you would like refunded. Amounts under \$5.00 will not be refunded.

LINE 6 – LATE FILING FEE

If your return is filed after April 15th (with no extension on file) or for fiscal filers, later than the fourth month after the close of the fiscal year, you are subject to late filing fees of \$25.00 per return.

LINE 7 – INTEREST AND PENALTIES

Interest of 1% per month will be assessed the first day of each month on unpaid taxes. Penalty of 1% per month on unpaid taxes for the first six months, then 2% per month thereafter.

LINE EIGHT – TOTAL TAX DUE BY APRIL 15TH

Add Line 8 and Line 11c, REMIT TO: CITY OF MASSILLON INCOME TAX DEPARTMENT, P.O. Box 910, Massillon Ohio 44648-0910

INSTRUCTIONS FOR MANDATORY DECLARATION OF ESTIMATE TAX **If an individual or corporation owes more than \$100 in tax an estimate must be set up.

LINE 9 – INCOME SUBJECT TO MASSILLON TAX

Line 9A - Enter the amount of estimated income that will be subject to Massillon tax.
Line 9B - Multiply Line 9A by 1.8% (.018). This will be the Estimated Tax.

LINE 10 – ESTIMATE CREDITS

Line 10A - Enter Estimated amount of Massillon tax withheld.
Line 10B - Enter 75% of estimated amount of tax to be withheld for other cities. **In a case where the withholding tax exceeds Massillon's tax rate of 1.8%, the 1.8% tax must be used to figure the estimate.
LINE 10C - Enter other estimated credits (specify)
LINE 10D Total of Line (10A - 10C)
LINE 10E - Total of estimated income tax (9B less 10D)

LINE 11 – CALCULATION OF 1ST QUARTER ESTIMATE

Line 11A - Multiply Line (10E) x 25% (.25)
Line 11B - Less: Overpayment applied from Line (5A)
Line 11C - First Quarter estimate due and payable with the income tax return. Subtract (11B from 11A).

LINE 12 – BALANCE OF ESTIMATED TAX TO BE PAID BY INSTALLMENT

You are required to pay the remaining three quarters of estimated taxes. If quarterly Estimated Tax payments are not received by the due date, penalty and interest charges will apply. Due dates are 1st Quarter due April 30th, 2nd Quarter due July 30th, 3rd quarter due October 30th and 4th Quarter due January 30th.

PAGE TWO INSTRUCTIONS

LINE 13 – BUSINESS PROFIT OR LOSS

Enter profit (loss) from Federal Schedules: 1120; 1120, Schedule C, etc.

LINE 14 – SALE OF BUSINESS PROPERTY

Enter profit (loss) from sale of business property from Federal form 4797.

LINE 15 – RENTAL PROPERTY

Enter profit (loss) from Federal Schedule E. Supplemental Income Schedule. A list of all tenants who rented during the tax year must be attached to the return. Failure to comply could result in penalties being assessed.

LINE 16 – ALL OTHER INCOME

Partnership - If a partnership principal offices are within the City of Massillon, enter the amount of profit (loss) from the Federal Schedule 1065.
Partners - If a citizen of Massillon is in a partnership located outside the City, enter partner share of profit (loss) from Federal Form 1065 - K1.
Other income - Income from fees, tips, commissions, tangible income and miscellaneous income earned within the City of Massillon.

LINE 17 – TOTAL OF LINES 13 THRU 16

Individuals carry forward to Page 1, Line 1C. Corporations go to lines 18 and/ or 19, if applicable.
**Individuals CANNOT offset W2 income by a loss from a business and or rentals.

INDIVIDUAL TAXPAYERS STOP HERE

LINE 18 – ADJUSTMENTS TO FEDERAL INCOME (LOSS)

ITEMS NOT DEDUCTIBLE

Line 18a - Enter the amount of capital losses that are included in income (loss) in Federal schedules.
Line 18b - If you deducted expenses on federal return in production income non-taxable in Massillon, you must enter that amount here.
Line 18c - If you deducted State, Federal, and Local income taxes on your Federal Schedule, you must enter the amount here.
Line 18d - Plans that defer income (e.g. retirement) to future years are taxable.
Line 18e - Total Lines 18a thru 18d.

ITEMS NOT TAXABLE

Line 18f - Capital gain as a result of investment portfolio transaction are not taxable. Ordinary Capital Gains as defined by the Internal Revenue Service are taxable.
Line 18g - Interest income from investments are not taxable.
Line 18h - Dividends earned on Stock ownership are not taxable.
Line 18i - Any other income ruled not taxable by the Chapter 191 of the Codified Ordinances. See General Instructions.
Line 18j - Total Lines 18f thru 18i.
Line 18k - Combine Line 18e and Line 18 j. Then add or subtract line 18k from your Federal Income (Loss) and enter on line 18.

LINE 19 – BUSINESS ALLOCATIONS FORMULA

The Business Allocation formula is to be only used for business that did not keep separate accounting records for each location of business.
STEP 1A - Enter the average value of real and tangible rental property as filed with the County Auditor
STEP 1B - Multiply Gross Annual Rents Paid by 8 (Add Step 1A to Step 1B)
STEP 2 - Enter the Gross Receipts as stated on your Federal Tax Return.
STEP 3 - Enter wages, salaries and other compensation paid to employees for the tax year.
STEP 4 - TOTAL all percentages.
STEP 5 - AVERAGE PERCENTAGE - Divide the amount on Step 4 by the number of percentages used.
STEP 6 - Multiply your income (loss) from your Federal Return by the percentage on Step 5 and enter on line 19