

MASSILLON CITY INCOME TAX FORM INSTRUCTIONS

Name, address, social security number.

Please check your address on the tax return.

IS ALL THE INFORMATION CORRECT?

If all information is not correct, please make the necessary corrections.

Residency - Give the exact date that you moved in or out of Massillon. It may affect your taxable income.

Please note previous or current address after residency line.

Taxpayers under age 18, claiming a refund, must write in birthdate and submit a copy of proof of age, (driver's license or birth certificate).

LINE INSTRUCTIONS

LINE 1 - TOTAL WAGES AND SALARIES Enter the gross earnings from Federal Form W-2. Include all "pre-tax" amounts deducted from wages, medicare wages, tips and other compensation from 401(k) 125 plans (flexable benefits), etc. (box 5), Lottery & gaming winnings, W2G, 1099misc.

NOTE: The return is not complete unless all W-2's are attached.

LINE 2 - TOTAL ADJUSTMENTS FROM BACK OF FORM, LINE 7 Enter the total combined net taxable income from sole proprietorships, rental, partnerships, S corporations, corporations and other compensation. Only net taxable income is brought forward from back of form.

LINE 3 - WAGES AND SALARIES EARNED OUTSIDE THE CITY OF MASSILLON BY A PART YEAR RESIDENT, OR PRIOR TO 18th BIRTHDAY If you moved into or out of Massillon during the taxable year, you may deduct wages earned while you were a non-resident working outside the city of Massillon. You also may deduct wages earned prior to your 18th birthday. Please remember to attach the appropriate documentation. The proper documentation would be a birth certificate or a letter from your employer or a copy of the pay stub at the point of moving out of the City.

LINE 4 - TAXABLE INCOME Add lines 1 and 2 and subtract line 3.

LINE 5 - MASSILLON CITY TAX LIABILITY Multiply taxable income on line 4 by 2%

LINE 6 - CREDITS

(a) Massillon city income tax withheld by employers.

(b) Municipal tax paid to other cities. - 90% of tax paid up to 2% limit (see calculation section on page 2)

(c) Estimated tax payments.

(d) Total credits (a+b+c).

LINE 7 - BALANCE DUE If line 5 is larger than line 6d, you owe more tax. Subtract line 6d from line 5 and enter the balance due on line 7.

LINE 8a - OVERPAYMENT CLAIMED If line 6d is greater than Line 5, claim credit or refund.

LINE 8b - CREDIT TO 2019 ESTIMATE

LINE 9 - REFUND If you have an estimate obligation for 2019, the over payment should be transferred using Line 8b. NO TAXES OF LESS THAN \$10.00 SHALL BE COLLECTED OR REFUNDED - PER STATE LAW

LINE 10 - LATE FILING FEE If your return is filed after April 15th (with no Extension) or for fiscal filers, after the fourth month after the close of the fiscal year, you are subject to late filing fees. Minumum is \$25.00 per month up to maximum of \$150.00. Please see Ordinance for detailed information.

LINE 11 - PENALTY AND INTEREST Penalty for late payments of tax dollars due: one-time (15%) of the unpaid balance. Interest: to be calculated on the Federal Short-term rate, (rounded to the nearest whole number percent) plus (5% per annum)

LINE 12 - PENALTY FOR FAILURE TO PAY Penalty for failure to pay estimated tax payments: one time (15%) of the unpaid tax not timly filed, in accordance with Ohio Revised Code 718.27.

LINE 13 - TOTAL AMOUNT DUE Add lines 7, 10, 11 and 12. This amount must be paid in full when you file your return. Make checks payable to City of Massillon. Payments can be made on line at www.massillonohio.com

NO TAXES OF LESS THAN \$10.00 SHALL BE COLLECTED OR REFUNDED - PER STATE LAW

MANDATORY DECLARATION OF ESTIMATED TAX

LINE 1 - TOTAL INCOME SUBJECT TO MASSILLON TAX Multiply total estimated income from all sources subject to Massillon tax by 2%.

LINE 2 - LESS TAX TO BE WITHHELD Enter the amount, to be withheld by employer.

LINE 3 - BALANCE ESTIMATED MASSILLON TAX Subtract the amount, on lines 2 from line 1. This is your gross Massillon estimated tax due.

LINE 4 - LESS CREDITS Enter total applicable credits from lines a, b and c on the total credits line.

LINE 5 - NET TAX DUE Subtract total credits from line 3. This is the net estimated balance due.

LINE 6 - AMOUNT PAID WITH THIS RETURN Make check or money order payable to "City of Massillon" for not less than 1/4 x line 3 minus line 4 and remit by April 15, 2019.

CITY OF MASSILLON

IMPORTANT INFORMATION

WHO MUST FILE: Every resident or part-year resident of the City of Massillon, Ohio who is 18 years of age or older must file a City tax return, even if no income was earned in 2018 or no tax is due, or if all of the taxes were withheld by an employer, or if the resident worked in another city, village, or Joint Economic Development District where income taxes were withheld. Every non-resident who has a business, profession or trade operation, or rental property or receives wages, salary, commissions, or other compensation from employment performed within the City of Massillon and City tax is either not withheld or the amount of such withholding is less than 2% of such income must file a City of Massillon Income Tax Return. A taxpayer who is exempt from filing must complete the exemption box, sign and file the return.

WHEN YOU MUST FILE: The filing deadline is no later than April 15, or IRS due date. Failure to timely file will result in a \$25.00 per month up to \$150.00 late filing penalty and may result in additional administrative, civil, or criminal penalties and interest. A return is considered timely filed when received in the Massillon City Income Tax Department. A return that is mailed through the U.S. Postal Service is considered received by the City of Massillon Income Tax Department if it is postmarked April 15, or earlier, by the U.S. Postal Service. The cancellation from a postage meter does not constitute a postmark and the day that the City of Massillon Income Tax Department receives that tax return will determine the date of filing. Deposit of mail late in the day on April 15, may result in a later postmark and a late filing penalty.

EXTENSION OF TIME TO FILE: Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for filing of a municipal income tax return. The extended due dates of the municipal income tax return shall be the fifteenth day of the 10th month after the last day of the taxable year to which the return relates. To avoid a late filing penalty it is recommended that the taxpayer attach a copy of the extension to the return. A taxpayer that has not requested or received a six-month extension for filing the taxpayer's federal income tax return may request that the tax administrator grant the taxpayer a six-month extension of the date for filing the taxpayer's municipal income tax return. If the request is received by the tax administrator on or before the date the municipal income tax return is due, the tax administrator shall grant the tax taxpayer's requested extension. **An extension of time to file, is not an extension of the time to pay any tax due unless the tax administrator grants an extension of that date.**

HOW AND WHERE TO FILE: Tax returns may be mailed to **City of Massillon Income Tax Department, P.O. Box 910, Massillon, Ohio 44648-0910**. Tax returns may be deposited in the drop box provided adjacent to the main entrance doors outside of the building. Tax returns may be filed in person at the City of Massillon Income Tax Department on the main floor of the Massillon Municipal Government Center at One James Duncan Plaza SE in downtown Massillon. Office hours are 8:30 AM through 4:30 PM Monday through Friday except holidays.

HOW TO PAY: Payment of any unpaid tax liabilities should accompany the filing of the Individual Income Tax Return. Personal check, cash, credit card (Visa, Discover or MasterCard only), online payments, money order, or an official check issued by a bank or financial institution are accepted. Payments in cash should be made in person at the Income Tax Department office during normal business hours. If payment is made by check and the check is dishonored for any reason, the taxpayer is subject to a penalty (currently \$40.00). Payment of tax liability of less than \$10.00 is not required.

INCOME SUBJECT TO TAX: The tables below are designed to assist in determining items that should be reported as taxable to the City and items that should not be listed on your tax return. **Please use the Box 5 Medicare wages on each W-2.**

The following lists are not all-inclusive:

<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Taxable Income</th> </tr> </thead> <tbody> <tr><td>Bonuses</td></tr> <tr><td>Commissions and fees</td></tr> <tr><td>Compensation paid in the form of property</td></tr> <tr><td>Director fees</td></tr> <tr><td>Employee contributions to retirement plans</td></tr> <tr><td>Incentive payments</td></tr> <tr><td>Lottery/Gaming winnings</td></tr> <tr><td>Profit sharing</td></tr> <tr><td>Salaries and wages</td></tr> <tr><td>Severance pay</td></tr> <tr><td>Sick pay</td></tr> <tr><td>Stipends</td></tr> <tr><td>Stock options</td></tr> <tr><td>Vacation pay</td></tr> </tbody> </table>	Taxable Income	Bonuses	Commissions and fees	Compensation paid in the form of property	Director fees	Employee contributions to retirement plans	Incentive payments	Lottery/Gaming winnings	Profit sharing	Salaries and wages	Severance pay	Sick pay	Stipends	Stock options	Vacation pay	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Non-Taxable Income</th> </tr> </thead> <tbody> <tr><td>Alimony</td></tr> <tr><td>Annuity distributions</td></tr> <tr><td>Capital gains</td></tr> <tr><td>Child support</td></tr> <tr><td>Dividend income</td></tr> <tr><td>Gov't allotments</td></tr> <tr><td>Intangible income</td></tr> <tr><td>Interest income</td></tr> <tr><td>Insurance proceeds</td></tr> <tr><td>IRA distributions</td></tr> <tr><td>Military pay</td></tr> <tr><td>Qualified pension plans</td></tr> <tr><td>Retirement income</td></tr> <tr><td>Social Security benefits</td></tr> <tr><td>State unemployment</td></tr> <tr><td>Third party sick pay</td></tr> <tr><td>Unemployment compensation</td></tr> <tr><td>Welfare benefits</td></tr> <tr><td>Worker's compensation</td></tr> </tbody> </table>	Non-Taxable Income	Alimony	Annuity distributions	Capital gains	Child support	Dividend income	Gov't allotments	Intangible income	Interest income	Insurance proceeds	IRA distributions	Military pay	Qualified pension plans	Retirement income	Social Security benefits	State unemployment	Third party sick pay	Unemployment compensation	Welfare benefits	Worker's compensation
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AMENDED RETURNS: A taxpayer must file an amended City of Massillon Income Tax Return whenever an amended federal return is filed with the IRS or when the taxpayer receives a tax refund from another city, village, or other local taxing authority.

ADDITIONAL RESOURCES: www.massillonohio.com.