

File this return with MASSILLON TAX DEPARTMENT on or before April 15 or within 4 months after close of a fiscal year or period.



City of Massillon, Ohio Income Tax Return
For Calendar Year ending December 31, 2023
for the _____ months ending _____ 2023

FIN _____
PRINT NAME AND ADDRESS IF MISSING (indicate changes)

MAKE CHECK OR MONEY ORDER PAYABLE TO:

"CITY OF MASSILLON"

P.O. Box 910
Massillon, OH 44648-0910
Phone (330) 830-1709
Fax (330) 830-2687
www.massillonohio.gov

Income Tax online payments can be made at www.massillonohio.gov

Indicate Filing Status: _____ Corporation _____ S Corporation
_____ Partnership _____ Other

Principal Business Activity:

CORPORATE RETURN

Is the business entity a resident () Yes () No

Moved INTO MASSILLON on _____

PREV. ADDRESS _____

OR Moved OUT OF MASSILLON on _____

PRESENT ADDRESS _____

PHONE () FAX ()

FILING REQUIRED EVEN IF NO TAX DUE OR NET OPERATING LOSS

- 1. Massillon Taxable Income (Page 2 Line 6) 1. \$ _____
2. Massillon City Tax (2% of Line 1) 2. \$ _____
3. CREDITS
3(A) Municipal tax paid to other cities 100% of the tax paid up to 2% limit. 3A. \$ _____
3(B) Payment of Declaration of Estimated Tax 3B. \$ _____
3(C) TOTAL CREDITS (A plus B) 3C. \$ _____
4. BALANCE DUE (If Line 2 exceeds Line 3C enter difference here) 4. \$ _____
5. Overpayment claimed (If Line 3C exceeds Line 2) 5. \$ _____
6. Credit to 2023 Estimate (If no Estimate due use Line 7) 6. \$ _____
7. TO BE REFUNDED (If Estimate due, use Line 6) 7. \$ _____
8. LATE FILING PENALTY - Late Filing Fee (\$25.00 per month up to \$150.00) if past due date of tax return 8. \$ _____
9. Penalty & Interest for late payments of tax dollars due: One time (15%) of the unpaid balance. Interest to be calculated on Federal Short-Term rate (rounded to the nearest whole number percent) plus five percent (5%) per annum calendar year 2023 5% in accordance with Ohio Revised Code 718.27 (P2) 9. \$ _____
10. Total amount due - 10. \$ _____

MUST BE PAID IN FULL WITH THIS RETURN

NO TAXES OF LESS THAN \$10.00 SHALL BE COLLECTED OR REFUNDED

MANDATORY DECLARATION OF ESTIMATED TAX FOR 2023

- 1. TOTAL INCOME SUBJECT TO MASSILLON TAX \$ _____ MASSILLON TAX @ 2% 1. \$ _____
2. LESS CREDITS: A. OVERPAYMENT OF PREVIOUS YEAR'S RETURN 2A. \$ _____
B. PREVIOUS PAYMENTS IF THIS IS AN AMENDED DECLARATION 2B. \$ _____
C. OTHER (SPECIFY) 2C. \$ _____ TOTAL CREDITS \$ _____
3. NET TAX DUE (LINE 1 LESS TOTAL LINE 2) 3. \$ _____
4. AMOUNT PAID WITH THIS RETURN (NOT LESS THAN 1/4 x line 3) REMITTANCE PAYABLE TO "CITY OF MASSILLON" 4. \$ _____
5. BALANCE OF TAX (NOT MORE THAN 3/4 x line 3) 5. \$ _____

I CERTIFY I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS) AND TO THE BEST OF MY KNOWLEDGE, I BELIEVE IT IS TRUE, CORRECT, AND COMPLETE.

May the City discuss this tax return with preparer? [] Yes [] No

Signature of Person Preparing, If Other Than Taxpayer Date

Address or Name and Address of Firm

Preparer's Phone

Signature of Taxpayer Required

Date

ATTACH COPIES OF ALL FEDERAL SCHEDULES AND SUPPORTING STATEMENTS

LINE 1. NET PROFIT/LOSS (FORM 1041, 1065, 1120 1120S ETC.)

1. \$ _____

SCHEDULE X RECONCILIATION WITH FEDERAL INCOME TAX RETURN - Attach Schedules

SCHEDULE X - RECONCILIATION WITH FEDERAL INCOME TAX RETURN

| ITEMS NOT DEDUCTIBLE | ADD | ITEMS NOT TAXABLE | DEDUCT |
|---|----------|---|----------|
| a. Capital Losses (Do Not include ordinary losses from Federal Form 4797)..... | \$ _____ | n. Capital Gains (Do not include ordinary gains from Federal Form 4797) | \$ _____ |
| b. Interest and / or other Expenses incurred in the production of non-taxable income (at least 5% of Line r)..... | _____ | o. Interest earned or accrued..... | _____ |
| c. Income Taxes, City and State (if Deducted as Expense)..... | _____ | p. Dividends (Less Federal exclusion)..... | _____ |
| d. Net operating loss deduction per Federal return..... | _____ | q. Other items not taxable (explain)..... | _____ |
| e. Payments to partners per Federal Form 1065..... | _____ | _____ | _____ |
| f. Retirement plan payments (Keogh, IRA, Tax Sheltered Annuity)..... | _____ | r. Total deductions..... | _____ |
| g. Portion State of Ohio Franchise tax based on Income..... | _____ | _____ | _____ |
| h. Other items not deductible (explain)..... | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| m. Total Additions..... | _____ | _____ | _____ |

LINE 2. EXCESS INCOME/DEDUCTIONS (SCHEDULE X LINE M MINUS LINE R)

2. \$ _____

LINE 3. RECONCILED NET PROFIT/LOSS (LINE 1 PLUS LINE 2)

3. \$ _____

SCHEDULE Y BUSINESS ALLOCATION FORMULA

| | a. LOCATED EVERYWHERE | b. LOCATED IN THIS MUNICIPALITY | c. PERCENTAGE (b ÷ a) |
|---|-----------------------|---------------------------------|-----------------------|
| STEP 1. AVG. VALUE OR REAL & TANG. 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, AND OTHER COMPENSATION PAID. | _____ | _____ | _____ % |
| 4. TOTAL PERCENTAGES. | _____ | _____ | _____ % |
| 5. AVERAGE PERCENTAGE (Divide Total Percentages By 3). | _____ | _____ | _____ % |

LINE 4. ALLOCATED NET PROFIT/LOSS (LINE 3 MULTIPLIED BY STEP 5 SCHEDULE Y)

4. \$ _____

LINE 5. NET OPERATING LOSS CARRY FORWARD
ATTACH SCHEDULE

5. \$(_____)

LINE 6. MASSILLON TAXABLE INCOME (LINE 4 PLUS LINE 5)

6. \$ _____

IF LOSS ENTER ZERO AND CARRY FORWARD TO NEXT YEAR

ENTER LINE 6 ON PAGE 1 LINE 1

SCHEDULE Z

Partners' Distributive Shares of Net Income - From Federal Schedules 1065 K-1 and 1120S K-1

| 1. NAME AND MUNICIPALITY OR TOWNSHIP OF EACH PARTNER | Partner's Social Security No. | 2. Resident | | 3. Distributive Shares of Partners | | 4. Other Payments | 5. Taxable Percentage | 6. Amount Taxable |
|--|-------------------------------|-------------|----|------------------------------------|--------|-------------------|-----------------------|-------------------|
| | | Yes | No | Percent | Amount | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| 7. TOTALS | | | | 100 | \$ | | | |