



# City of Massillon, Ohio Income Tax Return

P.O. Box 910 • Massillon, OH 44648-0910

(330) 830-1709 • Fax (330) 830-2687 • [www.massillonohio.gov](http://www.massillonohio.gov)

For calendar year ending December 31, 2025

**DUE DATE - APRIL 15, 2026**

**FILING REQUIRED IF NO TAX DUE**

# 2025

**City of Massillon Income  
Tax can be filed and payment  
can be made at [www.massillonohio.gov](http://www.massillonohio.gov)**

**Please make checks payable to:  
City of Massillon**

TAXPAYER SOCIAL SECURITY #

SPOUSE'S SOCIAL SECURITY #

**PRINT NAME and ADDRESS IF MISSING (Indicate Changes)**

File # \_\_\_\_\_

Are you or the business entity a Massillon resident ( ) Yes ( ) No

Moved INTO MASSILLON on \_\_\_\_\_

PREV. ADDRESS \_\_\_\_\_

Moved OUT OF MASSILLON on \_\_\_\_\_

PRESENT ADDRESS \_\_\_\_\_

DATE OF BIRTH \_\_\_\_\_

Phone: \_\_\_\_\_

E-mail: \_\_\_\_\_

| IF EXEMPT FROM FILING TAX RETURN ENTER CODE # (See reverse side) |                 |                    | #                            | Taxpayer |
|--|-----------------|--------------------|------------------------------|----------|
|  |                 |                    | #                            | Spouse   |
| Attach<br>W-2<br>&<br>Required<br>Documentation<br>Here          | EMPLOYER'S NAME | CITY OF EMPLOYMENT | TOTAL WAGES / TAXABLE INCOME |          |
|  |                 |                    |                              |          |
|  |                 |                    |                              |          |
|  |                 |                    |                              |          |
|  |                 |                    |                              |          |
|  | TOTAL           |                    | \$                           |          |

- WAGES AND SALARIES (Use Box 5 Medicare wages, lottery & Gaming Winnings / W-2G / 1099 MISC) 1. \$ \_\_\_\_\_
- Total adjustments from back of form (if applicable) - Losses cannot reduce W-2 earnings 2. \$ \_\_\_\_\_
- Part year non-resident or prior to 18th birthday wages.(Provide Documentation) 3. Deduct \$ \_\_\_\_\_
- Taxable Income (Add Lines 1 and 2 subtract Line 3) 4. \_\_\_\_\_
- Massillon City Tax 2% of line 4 5. \_\_\_\_\_
- CREDITS 6a. \$ \_\_\_\_\_  
(a) Massillon income tax withheld by employer(s)  
(b) Municipal Tax paid to other cities (not to exceed 2%). 6b. \$ \_\_\_\_\_  
(c) Payment of Declaration of Estimated Tax 6c. \$ \_\_\_\_\_  
(d) OTHER CREDITS 6d. \$ \_\_\_\_\_  
(e) TOTAL CREDITS (add a, b, c, less d) 6e. \$ \_\_\_\_\_
- BALANCE DUE (If Line 5 exceeds Line 6d enter the difference here) 7. \_\_\_\_\_
- Overpayment of tax claimed 8a. \_\_\_\_\_ 8b Credit to 2025 Estimate \_\_\_\_\_  
(Line 6d exceeds line 5)
- TO BE REFUNDED 9. \$ \_\_\_\_\_
- Late Filing Fee \$25.00 (Returns filed after filing deadline) (P1) 10. \$ \_\_\_\_\_
- 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 2025 10% in accordance with Ohio Revised Code 718.27 (P2) 11. \$ \_\_\_\_\_
- Penalty for failure to pay estimated tax payments one time (15%) (Ohio Revised Code 718.27) (P3) 12. \$ \_\_\_\_\_
- Total amount due - **MUST BE PAID IN FULL WITH THIS RETURN** 13. \$ \_\_\_\_\_

**Must Complete Credit  
Calculation on page 2**

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

## MANDATORY DECLARATION OF ESTIMATED TAX FOR 2026

Every taxpayer shall make a declaration of estimated taxes for the current taxable year, if the amount payable as estimated taxes is at least two hundred dollars (\$200.00). Quarterly estimated payments are required in accordance with **Massillon City Ordinance 181.07 and Ohio Revised Code 718.08.**

- |  |                    |                        |
|--|--------------------|------------------------|
| 1. Total income subject to Massillon tax \$ _____  | Massillon tax @ 2% | 1. \$ _____            |
| 2. LESS MASSILLON CITY TAX TO BE WITHHELD  |                    | 2. \$ _____            |
| 3. Balance estimated Massillon tax   |                    | 3. \$ _____            |
| 4. Less Credits: a. Overpayment on previous year's return (Line 8b above)                                  | 4a. \$ _____       |                        |
| b. Municipal tax paid to other cities (100% of taxes paid up to 2% limit)                                  | 4b. \$ _____       |                        |
| c. Other (Specify)   | 4c. \$ _____       | Total Credits \$ _____ |
| 5. Net Tax due (line 3 less total of line 4)   |                    | 5. \$ _____            |
| 6. Amount paid with this return (not less than 1/4 X line 5) Make remittance payable to: City of Massillon |                    | 6. \$ _____            |

**Must be filed  
if a local tax  
of at least 2%  
is not withheld  
by your  
employer.**

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

Signature of Taxpayer Required

Date

Address or Name and Address of Firm

Preparer's Phone

Spouse's Signature

Date

File this return with **MASSILLON TAX DEPARTMENT** on or before April 15, 2026 or within 4 months after close of fiscal year or period.

PROFIT OR LOSS FROM SCHEDULE C & E OR K-1  
(A COPY OF THE FEDERAL FORM 1040 AND APPLICABLE SCHEDULES MUST BE ATTACHED)

1. SCHEDULE C NET PROFIT OR LOSS .....\$ \_\_\_\_\_
2. SCHEDULE E NET PROFIT OR LOSS (**ATTACH TENANT LIST WITH DATES**).....\$ \_\_\_\_\_
3. NET PROFIT OR LOSS (Add Lines 1 and 2) .....\$ \_\_\_\_\_
4. ADD ITEMS NOT DEDUCTIBLE.....\$ \_\_\_\_\_
5. DEDUCT ITEMS NOT TAXABLE.....\$( \_\_\_\_\_)
6. LESS ALLOCABLE NET LOSS CARRY FORWARD (Five year limit) .....\$( \_\_\_\_\_)
7. NET PROFIT OR LOSS TAXABLE BY THE CITY OF MASSILLON (Line 3 + Line 4 - Line 5 - Line 6) .....\$ \_\_\_\_\_

**CODES AND REASONS FOR EXEMPTION OF INCOME - SIGNATURE ON FRONT IS REQUIRED**

| CODE # | REASON  |
|--------|---|
| 001    | Retired, Receiving only pension, Social Security, interest or dividends.  |
| 002    | Under 18 years of age all of 2025. (Attach documentation of date of birth).   |
| 003    | Active Duty Military for all of 2025. This does not include civilians employed by the military or the National Guard.   |
| 004    | Taxpayer is deceased. Give date of death: _____   |
| 005    | Moved from Massillon prior to January 1, 2025. Give date of move and new address (Attach required documentation). _____ |
| 006    | On Governmental assistance, received no other income.   |
| 007    | Received only alimony and/or child support and no other income.   |
| 008    | Unemployed during all of 2025, received only unemployment compensation and no other income.                             |
| 009    | Disabled during all of 2025, received only Worker's Compensation.   |

The total of line 6(b) must be calculated individually per W-2 to determine the credit limit for taxes paid to another city: IF THE TAX RATE OF THE CITY TAX WITHHELD IS LESS/EQUAL TO 2%, THEN ENTER 100% of LOCAL TAX WITHHELD AMOUNT IN SECTION 2 BELOW. IF TAX RATE IS HIGHER THAN 2%, THEN COMPLETE SECTION 1.

SECTION 1 CITY \_\_\_\_\_ Local Tax Amount Withheld \_\_\_\_\_  
\_\_\_\_\_ W-2 Box 5 x 2% \_\_\_\_\_ x 100% = credit \_\_\_\_\_

CITY \_\_\_\_\_ Local Tax Amount Withheld \_\_\_\_\_  
\_\_\_\_\_ W-2 Box 5 x 2% \_\_\_\_\_ X 100% = credit \_\_\_\_\_

City \_\_\_\_\_ Local Tax Amount Withheld \_\_\_\_\_  
\_\_\_\_\_ W-2 Box 5 x 2% \_\_\_\_\_ x 100% = credit \_\_\_\_\_

SECTION 2 City \_\_\_\_\_  
\_\_\_\_\_ Local Tax Amount Withheld x 100% = Credit \_\_\_\_\_

City \_\_\_\_\_  
\_\_\_\_\_ Local Tax Amount Withheld x 100% = Credit \_\_\_\_\_

Attach worksheet if additional lines are needed TOTAL CREDIT LINE 6(b): \_\_\_\_\_

**IMPORTANT INFORMATION**

YOU MUST FILE THE mandatory declaration of estimated tax for 2026 (on the face of this form), together with the first quarter estimated tax due (1/4 of the annual estimated tax), on or before **APRIL 15, 2026**. Additional payments of at least 1/4 of the annual estimated tax must be paid on or before June 15, 2025, September 15, 2026, and January 15, 2027. Please send in the Supplied Quarterly Estimate Payment forms to identify your payments. **(No Quarterly payment notice will be sent to remind you to make your quarterly payments, so please mark your calendars.)**

If the amount payable as estimated taxes is at least two hundred (\$200.00), quarterly estimated payments are required in accordance with Massillon City Ordinance 181.07 and Ohio revised Code 718.08.