

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 2025 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. Failure to timely file will result in a \$25.00 per month 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 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 filed online (www.massillonohio.gov) or 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 also 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 (open to the public)
Monday – Friday – 8:30am – 4:30pm

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:

Taxable Income	Non-Taxable Income
Bonuses	Alimony
Commissions and fees	Annuity distributions
Compensation paid in the form of property	Capital gains
Director fees	Child support
Employee contributions to retirement plans	Dividend income
Incentive payments	Gov't allotments
Lottery/Gaming winnings	Intangible income
Profit sharing	Interest income
Salaries and wages	Insurance proceeds
Severance pay	IRA distributions
Sick pay	Military pay
Stipends	Qualified pension plans
Stock options	Retirement income
Vacation pay	Social Security benefits
	State unemployment
	Third party sick pay
	Unemployment compensation
	Welfare benefits
	Worker's compensation
Taxable Forms	Non-Taxable Forms
W-2	1099 R
W-2G	1099 INT
1099	1099 DIV
Federal Form C and E	

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 and to file online: www.massillonohio.gov.