

# MASSILLON CITY INCOME TAX FORM INSTRUCTIONS

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Name, address, social security number.

Please check your address on the tax return.

IS ALL THE INFORMATION CORRECT?

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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

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**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, lottery & gaming winnings, W-2G, 1099 MISC, 401(k), 125 plans (flexible benefits), etc. (box 5)

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 - EMPLOYEE BUSINESS EXPENSES** The deduction is limited to unreimbursed 2017 employee business expenses less 2% of Federal Adjusted Gross Income (AGI).

**LINE 5 - TAXABLE INCOME** Add lines 1 and 2 and subtract lines 3 and 4.

**LINE 6 - MASSILLON CITY TAX LIABILITY** Multiply taxable income on line 5 by 2%.

### LINE 7 - 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-d)

**LINE 8 - BALANCE DUE** If line 6 is larger than line 7(d), you owe more tax. Subtract line 7(d) from line 6 and enter the balance due on line 8.

**LINE 9a - OVERPAYMENT CLAIMED** If line 7(d) is greater than Line 6, claim credit or refund on Line 9a.

**LINE 9b - CREDIT TO 2018 ESTIMATE** If no estimate due use line 10.

**LINE 10 - REFUND** If you have an estimate obligation for 2018, the over payment should be transferred using Line 9b.

**LINE 11 - LATE FILING FEE** If your return is filed after April 17th (with no Extension on file) or for fiscal filers, after the fourth month after the close of the fiscal year, you are subject to late filing fees. Minimum is \$25.00 per month up to maximum of \$150.00. Please see Ordinance for detailed information.

**LINE 12 - PENALTY & INTEREST** Penalties can be charged for failing to file and pay declaration returns, and for late payments of tax dollars due. Penalty: one-time (15%) of the unpaid balance. Interest: to be calculated at the prior year Federal Short-term rate (0.50% monthly) plus (6% per annum)

**LINE 13 - TOTAL AMOUNT DUE** Add lines 8, 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](http://www.massillonohio.com)

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## 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, 2018.

# CITY OF MASSILLON

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## IMPORTANT INFORMATION

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**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 2017 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.

**REQUESTS FOR EXTENSION OF TIME TO FILE:** Taxpayers who need an extension of the time to file their income tax returns must apply no later than the filing deadline of April 15, with the City of Massillon. The requirement for an extension includes a written request stating the grounds for the extension and must be accompanied with a complete copy of the federal extension as filed with the IRS and must be accompanied by payment of the tax due. **An extension does not excuse the payment of any amounts due on taxes, penalties and interest.**

**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.

**WHEN DOCUMENTATION IS REQUIRED:** Whenever a tax return, correspondence from the Income Tax Department, or other request authorized by law requires documentation, it must be submitted in written form. The Income Tax Department cannot accept documentation given verbally. If your filing status changed in 2017 (some examples: from married filing jointly to single, from business to individual, due to a name change, getting married or divorced) or if your address changed, you must attach documentation in the form of a written statement signed by the taxpayer or taxpayers and supported by attached documentation. For documentation of a move, a real estate closing statement, voter registration card, driver's license, or similar proof showing the taxpayer's or taxpayers' names and new address is required. Contact the Income Tax Department for acceptable proof in your particular circumstances.

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

**TAXPAYER ASSISTANCE:** The staff of the City of Massillon Income Tax Department is committed to providing necessary assistance to all taxpayers. Tax preparation is provided for a fee of \$5.00 cash before April 15th and \$10.00 cash after April 15th on a first-come, first-served basis and in a nondiscriminatory manner. Office hours are 8:30 AM through 4:30 PM Monday through Friday except holidays.

**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](http://www.massillonohio.com).