

# INCOME TAX RETURN

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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 2011 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 1.8% 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 17, 2012. Failure to timely file will result in a \$25.00 late filing penalty and may result in additional administrative, civil, or criminal penalties and interest. A return is considered timely filed when received in 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 17, 2012 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 the tax return will determine the date of filing. Deposit of mail late in the day on April 17, 2012 may result in later postmark and 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 17, 2012 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 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 8:30AM through 4:30PM Monday through Friday except holidays. After business hours, tax returns may only be deposited in the drop box provided adjacent to the main entrance doors outside of the building. **Tax returns may be mailed to City of Massillon Income Tax Department, P.O. Box 910, Massillon, Ohio 44648-0910.**

**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, MasterCard and Discover only), 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 \$5.00 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 2011 (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 highest dollar amount of gross wages on each W-2.**

The following lists are not all-inclusive:

Taxable Income	Non-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 \$100,000.00 & over Profit sharing Salaries and wages Severance pay Sick pay Stipends Stock options Third party sick pay Vacation pay	Alimony Annuity distributions Cafeteria plans Capital gains Child support Dividend income Gov't allotments IRA distributions Insurance proceeds Intangible income Interest income Military pay Retirement income Royalties Qualified pension plans State unemployment Social Security benefits Unemployment compensation Welfare benefits Worker's compensation
Taxable Forms	Non-Taxable Forms
W-2 1099 Federal Forms C and E	1099 R 1099 INT 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 on or before April 17th and \$10.00 cash after April 17th on a first-come, first-served basis and in a non-discriminatory manner.

**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:** The City of Massillon's World Wide Web site on the Internet is [www.massillonohio.com](http://www.massillonohio.com).

# 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.

## FILING, INCOME, RESIDENCY AND AGE STATUS (REQUIRED INFORMATION)

Filing - Mark the box next to your filing status.

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 residence line.

Age - 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, tips and other compensations for 401(K).

Enter the tax paid to other cities and the Massillon City tax withheld as indicated.

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, rentals, 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 either a letter from your employer or a copy of the pay stub at the point of moving out of the City.

**LINE 4 - 2106 Expenses:** Employee business expenses is a deduction of taxable income from an individual's 2106 expense. A taxpayer is required to submit federal forms 1040, Schedules A and 2106 in order to qualify for this deduction. A 2106 expense deduction is only available to residents and nonresidents who have paid tax to the City of Massillon. If you paid taxes to another city on the income against which 2106 expenses are claimed, this deduction is not available. To calculate the amount of employee business expense, take Line 21 from the Federal Schedule A and subtract Line 26 from the same section of the Schedule A. The difference is the amount allowed for the deduction of income. If Line 26 is greater than Line 21, then no deduction will be allowed.

**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 1.8%.

### LINE 7 - CREDITS

(a) Massillon city income tax withheld by employers.

(b) Municipal tax paid to other cities. - Maximum credit cannot exceed 1.8% of gross wages that have been fully withheld on. Each W-2 is calculated separately.

(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 9 - OVERPAYMENT CLAIMED** If Line 7(d) is greater than Line 6, credit carried forward to 2012.

**LINE 10 - REFUND** If you have an estimate obligation for 2012, overpayment should be transferred using Line 9.

**LINE 11 - LATE FILING FINE** All returns received after filing deadline will be assessed a \$25.00 fine.

**LINE 12 - INTEREST** 1% per month will be assessed the first of each month on unpaid taxes.

**LINE 13 - PENALTY** 1% per month on unpaid taxes for 6 months then 2% per month.

**LINE 14 - PENALTY FOR UNDER PAYMENT OF ESTIMATED TAX** 1% per month from due date of payment.

**LINE 15 - TOTAL AMOUNT DUE** Add lines 8, 11, 12, 13 and 14. This amount must be paid when you file your return.

## 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 1.8%.

**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 and b 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 5 and remit by April 17, 2012.

If quarterly Estimated Tax payments are not received by the due date, penalty and interest charges will apply.

Due dates are 1st Quarter due April 30th, 2nd Quarter due July 30th, 3rd Quarter due October 30th and 4th Quarter due January 30th.

### Tax Return Check List

1. Did you sign your tax return?
2. Did you use the highest amount of gross wages on W-2s?
3. Did you enclose all supporting documentation (W-2s, 1099s and all Federal Schedules & Forms)
4. If you moved during the year, did you indicate your new address and provide documentation?
5. If your balance due on Line 14 was over \$100, did you fill out the declaration of estimate?
6. Did you attach proof of age if applicable?
7. Did you sign and enclose your check or money order if an amount is due. **Please do not send cash or coins.**