INDIVIDUAL - 2012
INCOME TAX RETURN
SHELBY

Tax Office Use Only : Tax Office Use Only :

TOTAL TAX LIABILITY _____

TOTAL TAX PAID W/ RETURN _____

CHECK # _____

ATTACH ALL COPIES OF W-2'S, 1099'S, AND FEDERAL SCHEDULES TAXES WITHHELD FROM OTHER CITIES LIMITED TO 1.00% ONLY.

Taxpayer's Social Security No.	
Home Telephone No.	Business Telephone No.
Spouse's Social Security No.	
Spouse's Name	
Home Telephone No.	Business Telephone No.

Name

And

Address

Filing Status

☐ Single

☐ Married filing joint

☐ RESIDENT

☐ NON-RESIDENT

IF YOU HAVE MOVED DURING TAX YEAR - GIVE DATES

INTO / /

OUT OF / /

IF YOU RENT, PLEASE GIVE LANDLORDS INFORMATION

NAME _____

ADDRESS _____

Income

1 Wages, salaries, etc.	**Use Box 5 or Largest Wage Amount on W2**	1	
2 Other taxable income from Worksheet B		2	
3 Total taxable income (add lines 1 and 2)			3

Tax and Credits

4 Shelby tax due before credits (1.30% of line 3)			4
5 Estimated tax payments made to Shelby		5	
6 Taxes withheld and paid to Shelby - **(DO NOT INCLUDE SCHOOL TAX SD 7008)**		6	
7 Overpayment from prior year(s)		7	
8 Taxes withheld and paid to other localities (Maximum Credit 1.00%)		8	
9 Total credits (add lines 5 through 8)			9

Refund (Issued if tax due is greater than)

10 If line 9 is greater than line 4, subtract line 4 from line 9. This is the amount you overpaid			10
11 Amount of line 10 to be credited to next years estimate		11	
12 Amount of line 10 to be refunded ($5.00 or greater)		12	

Tax Due (Issued if tax due is greater than)

13 If line 4 is more than line 9, subtract line 9 from 4, this is the tax amount you owe			13
14 Penalties and interest **Late File / Pay**_____ **Interest**_____			14

Declaration of Estimate for 2013

15 Estimated taxable income		15	
16 Estimated tax due. (multiply line 15 by 1.30%			16
17 Taxes to be withheld and paid to Shelby and other localities (Limit 1.00%)		17	
18 Prior credit applied to estimated tax payments (From line 11)		18	
19 Net estimated tax due (subtract line 17 & 18 from 16)			19
20 Minimum amount due for first quarter (multiply line 19 by .25)		20	

Amount You Owe

21 Total amount due (add lines 13 and 14)		21

THE UNDERSIGNED DECLARES THAT THIS RETURN (AND ACCOMPANYING SCHEDULES) IS A TRUE, CORRECT AND COMPLETE RETURN FOR THE TAXABLE PERIOD STATED AND THAT THE FIGURES USED HEREIN ARE THE SAME AS USED FOR FEDERAL INCOME TAX PURPOSES.

Taxpayer's Signature Date

Spouse's Signature Date

Tax Preparer's Signature Date

(If other than taxpayer) Phone No._____

MAKE CHECK OR MONEY ORDER TO:
CITY OF SHELBY TAX DEPT.

43 WEST MAIN STREET
SHELBY OH 44875

Voice 419-342-5885 Fax 419-347-1193
Website WWW.SHELBYOHIO.ORG

☐ **We, the taxpayer, elect to authorize a return preparer to communicate with the tax administrator about matters pertaining to this return.**
By making this election, we, the taxpayer, authorizes the tax administrator to contact the return preparer concerning questions that arise during the processing of the return and authorizes the return preparer only to provide the administrator with information that is missing from the return, to contact the administrator for information about the processing of the return or the status of the taxpayer's refund or payments, and to respond to notices about mathematical errors, offsets, or return preparation that the taxpayer has received from the administrator and has shown to the return preparer.

WORKSHEET A - SALARIES AND WAGES (W-2 INCOME)

Column 1	Column 2	Column 3	Column 4	Column 5
Employer, City, State	**Income From Each W-2**	**2106 Expenses, If Any**	**Shelby Tax Withheld**	**Other City Tax Withheld***
A.				
B.				
C.				
D.				
E.				
F.				
G.				
H.				
I.				
Totals				
ENTER ON:	Line 1	Line 2	Line 6	Line 8

* Other City Tax Withheld (Column 5) cannot exceed 1.00% of Income from Each W-2 (Column 2)
Income Reduced by 2106 and earned in another city must also reduce the tax withheld for that city by the same percentage.
If 2106 expenses, please include copy of federal forms 2106, 1040, and Schedule A

WORKSHEET B - OTHER INCOME

1. Schedule C (If taxes paid to other cities, attach other cities' returns)

(A)	(B)	(C)	(D)	(C times D)
Business Name	Business Address	Net Profit/(Loss)	Allocation Percentage	Amount Subject to Tax
A.				
B.				

TOTAL (1) $_____

2. Schedule E - Income From Rents (Attach Federal Schedule E) **TOTAL (2)** $_____

3. Schedule O - Other Income Not Included in Schedules C or E (Attach Federal Schedules)
Income from Partnerships, Estates, Trusts, Fees, Etc.

Received From Name/ID #	For (Description and/or Location)	Amount
A.		
B.		

TOTAL (3) $_____

TOTAL OTHER INCOME (Add lines 1-3) $_____
Enter on Final Return Line 2

NOTE: The net loss from an unincorporated business activity may not be used to offset salaries, wages, commissions or other compensation. However, if a taxpayer is engaged in two or more taxable business activities to be included on the same return, the net loss of one unincorporated business activity may be used to offset the profits of another for purposes of arriving at overall net profits. **[Final Return Line 4 Cannot Be Less Than Zero, If You Have W-2 Income]**

WORKSHEET C

EXEMPTION

I AM EXEMPT BECAUSE:
❑ I AM RETIRED AND HAVE NO TAXABLE INCOME - DATE RETIRED_____ TAXPAYER_____ SPOUSE_____ (If Applicable)
❑ I AM UNDER 18 YEARS OF AGE - BIRTH DATE_____ VERIFICATION IS NEEDED.
❑ I HAD NO TAXABLE INCOME IN 2012 ❑ ACTIVE MILITARY* ❑ UNEMPLOYED ❑ DISABLED
❑ SOCIAL SECURITY ❑ PENSION* *VERIFICATION REQUIRED

NOTE: IF YOU ARE EXEMPT- STOP HERE, SIGN, DATE AND MAIL YOUR RETURN.

INDIVIDUAL GENERAL INSTRUCTIONS

WHO MUST FILE

All residents of the City of Shelby, 18 years of age or older, are required to file.

A non-resident having income in the City of Shelby from which city income tax has not been withheld and/or who is engaged in a business or profession in Shelby or owns rental property located in Shelby.

All companies located in or doing business in Shelby.

WHEN AND WHERE TO FILE

By April 15.

Mail completed return with all W-2s, 1099 misc. forms, and federal schedules applicable to:

SHELBY CITY INCOME TAX
43 WEST MAIN STREET, SHELBY, OHIO 44875
419-342-5885

FILING EXTENSIONS

Send a copy of your federal extension by April 15, and we will grant an extension of time not to exceed 6 weeks beyond the time granted by the IRS. If we do not receive a copy of the extension you will be considered delinquent and charged penalty and interest as shown on the return. Extensions will not be granted, if your account is in any way delinquent.

NET LOSSES

If a net loss has been incurred for the tax year a return must still be filed. Loss carry forwards are not permitted.

REFUNDS

If any taxpayer has paid more tax than the City is entitled to, a refund of the overpayment will be made, provided a proper claim for refund is filed. The net loss from an unincorporated business may not be used to offset salaries, wages, commissions and other compensation. Amount under $5.00 will not be refunded.

MISCELLANEOUS

1. Payments to the City of under $5.00 do not have to be paid.
2. Double check your credit on line 5 of the return by calling 419-342-5885.
3. Cafeteria plans are no longer city taxable.
4. Contributions to 401Ks, IRAs or other deferred plans are not deductible.
5. SUB pay and sick pay are city taxable.

EXEMPT INCOME (non inclusive)

Unemployment Compensation (not including SUB pay).
Social Security
Payouts from pensions
Military Pay (proof of military is required)
Alimony
Interest
Dividends

EXEMPTION FOR TAXPAYERS

If your income is solely from a non-taxable source, please contact our tax office for exemption form.

INSTRUCTIONS FOR INCOME TAX RETURN

Married couples should file jointly. (Whether or not you do so for your Federal or State Returns)
Enter name and address and social security number(s) or Federal ID No.
Taxpayer status - indicate how you are filing by marking one of the boxes.
Residency - indicate if you live in the City of Shelby; also if you moved into or out of the city during the year.

Use Box 5 or Largest Wage Amount on W2

Line 1 Total wages (include sub pay, sick pay & deferred income) (From Worksheet A)
Line 2 Other taxable income (From Worksheet B)
Line 3 Total Lines 1 & 2 - Losses on Line 2 - cannot offset losses on Line 1
Line 4 Shelby Income Tax 1.30%
Line 5 Estimated tax payments made to Shelby
Line 6 Taxes withheld and paid to Shelby **(DO NOT INCLUDE SCHOOL TAX SD 7008)**
Line 7 Overpayment from prior years
Line 8 Taxes withheld and paid to other localities **maximum credit 1.00%**
Line 9 Total credits add lines 5 through 8
Line 10 Amount overpaid
Line 11 Amount of Line 10 credited to next year estimate
Line 12 Amount to be refunded ($5.00 or greater)
Line 13 Amount of tax owed
Line 14 Late File/Pay Penalties $50.00 Interest 1½% compounded monthly

DECLARATION OF ESTIMATE
(Line 16 - 20) self-explanatory
Line 21 Total amount due (add lines 13 and 14)

WORKSHEET C - EXEMPTION (Check correct boxes and return signed form)

SIGN FORM AND ATTACH ALL W2S, 1099 MISC AND FEDERAL SCHEDULES

DECLARATION OF ESTIMATED TAX FOR YEAR 2013

VOUCHER # 1 - DUE APRIL 15, 2013

NAME_____ SOC. SEC. #_____

ADDRESS_____

1) Total income subject to tax $_____ (Multiply by .0130) .....$_____
2) Less income tax withheld by other city (Credit limited to 1.00%) .....$_____
3) Total declaration (line 1 minus line 2) .....$_____
4) Payment amounts (line 3 times 0.25).....$_____
5) Overpayment from previous year (if not refunded).....$_____
6) 1st payment amount (line 4 minus line 5) .....$_____

CUT LINE

VOUCHER # 2 - DUE JULY 31, 2013

NAME_____ SOC. SEC. #_____

ADDRESS _____

1) Payment enclosed.....$_____ 2) Check #_____

3) Prior amount paid.....$_____ 4) Remaining Balance $_____

Contact person_____ Phone #_____

SEND PAYMENT TO: CITY OF SHELBY, INCOME TAX DEPT., 43 W. MAIN ST.
SHELBY, OHIO 44875 PHONE# (419) 342-5885

CUT LINE

VOUCHER # 3 - DUE OCTOBER 31, 2013

NAME_____ SOC. SEC. #_____

ADDRESS _____

1) Payment enclosed.....$_____ 2) Check #_____

3) Prior amount paid.....$_____ 4) Remaining Balance $_____

Contact person_____ Phone #_____

SEND PAYMENT TO: CITY OF SHELBY, INCOME TAX DEPT., 43 W. MAIN ST.
SHELBY, OHIO 44875 PHONE# (419) 342-5885

CUT LINE

VOUCHER # 4 - DUE JANUARY 31, 2014

NAME_____ SOC. SEC. #_____

ADDRESS _____

1) Payment enclosed.....$_____ 2) Check #_____

3) Prior amount paid.....$_____ 4) Remaining Balance $_____

Contact person_____ Phone #_____

SEND PAYMENT TO: CITY OF SHELBY, INCOME TAX DEPT., 43 W. MAIN ST.
SHELBY, OHIO 44875 PHONE# (419) 342-5885