

**INDIVIDUAL - 2018
INCOME TAX RETURN
SHELBY**

**ATTACH ALL COPIES OF W-2'S, 1099'S,
AND FEDERAL SCHEDULES
TAXES WITHHELD FROM OTHER CITIES
LIMITED TO .67% OF TOTAL WAGES PAID**

Tax Office Use Only : Tax Office Use Only :

TOTAL TAX LIABILITY _____

TOTAL TAX PAID W/ RETURN _____

CHECK # _____

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 (1.50% 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 .67% of Total Wages Paid) 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 (\$10.00 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 2019

15 Estimated taxable income 15 _____

16 Estimated tax due. (multiply line 15 by 1.50%) 16 _____

17 Taxes to be withheld and paid to Shelby and other localities (Limit .75% of Total Wages Paid) 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 Amount due for first quarter (multiply line 19 by .25) (law requires a minimum of .225) 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.shelbycity.oh.gov

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
Employer, City, State	Income From Each W-2	Shelby Tax Withheld	Other City Tax Withheld*
			Limit .67% of Total Wages Paid
A.			
B.			
C.			
D.			
E.			
F.			
G.			
Totals			

ENTER ON:

Line 1

Line 6

Line 8

* Other City Tax Withheld (Column 4) cannot exceed .67% of total wages paid from Each W-2 (Column 2)

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, E or F (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

I AM EXEMPT BECAUSE:

- I AM RETIRED AND HAVE NO TAXABLE INCOME - DATE RETIRED _____ TAXPAYER _____ SPOUSE _____
 I AM UNDER 18 YEARS OF AGE - BIRTH DATE _____ VERIFICATION IS NEEDED. If Applicable
 I HAD NO TAXABLE INCOME IN 2018 ACTIVE MILITARY* UNEMPLOYED DISABLED
 SOCIAL SECURITY PENSION* *VERIFICATION REQUIRED

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

EXEMPTION

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, or the IRS due date.

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, or the IRS due date, 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. Beginning January 1, 2017 a 5 year net operating loss carry forward will be permitted (due to House Bill 5).

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 \$10.00 will not be refunded.

MISCELLANEOUS

1. Payments to the City of \$10.00 or less 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.

- 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 1.50%
- 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 .67% of total wages paid**

Use Box 5 or
Largest Wage
Amount on W2

- Line 10** Amount overpaid
- Line 11** Amount of Line 10 credited to next year estimate
- Line 12** Amount to be refunded (\$10.00 or greater)
- Line 13** Amount of tax owed
- Line 14** Late File/Pay Penalties \$25.00 per month, maximum \$150.00, 6% per annum and additional 15% on any unpaid balance.

DECLARATION OF ESTIMATE

(Line 16 - 20) self-explanatory

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

NOTICE
TAX CREDIT
CHANGE

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 2019
VOUCHER # 1 - DUE APRIL 15, 2019 OR THE IRS DUE DATE**

NAME _____ SOC. SEC. # _____

ADDRESS _____

- 1) Total income subject to tax \$ _____ (Multiply by **.0150**)\$ _____
- 2) Less income tax withheld by other city (Credit limited to **.75% of total wages paid**) \$ _____
- 3) Total declaration (line 1 minus line 2)\$ _____
- 4) Payment amounts (line 3 times 0.25) (law requires a minimum of .225)\$ _____
- 5) Overpayment from previous year (if not refunded)\$ _____
- 6) 1st payment amount (line 4 minus line 5)\$ _____

CUT LINE

VOUCHER # 2 - DUE JUNE 17, 2019

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 SEPTEMBER 16, 2019

NAME _____ SOC. SEC. # _____

ADDRESS _____

- 1) Payment enclosed\$ _____
- 2) Check # _____
- 3) Prior amount paid\$ _____
- 4) Remaining Balance \$ _____
- Contact person _____ Phone # _____

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SHELBY, OHIO 44875 PHONE# (419) 342-5885**

CUT LINE

VOUCHER # 4 - DUE DECEMBER 16, 2019

NAME _____ SOC. SEC. # _____

ADDRESS _____

- 1) Payment enclosed\$ _____
- 2) Check # _____
- 3) Prior amount paid\$ _____
- 4) Remaining Balance \$ _____
- Contact person _____ Phone # _____

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SHELBY, OHIO 44875 PHONE# (419) 342-5885**