

**INDIVIDUAL - 2020
INCOME TAX RETURN
SHELBY**

**ATTACH ALL COPIES OF W-2'S, 1099'S,
AND FEDERAL SCHEDULES
TAXES WITHHELD FROM OTHER CITIES
LIMITED TO .75% OF TAXED GROSS WAGES**

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. _____
Filing Status <input type="checkbox"/> Single <input type="checkbox"/> Married filing joint	
<input type="checkbox"/> RESIDENT <input type="checkbox"/> NON-RESIDENT	
IF YOU HAVE MOVED DURING TAX YEAR - GIVE DATES INTO / / OUT OF / /	
IF YOU RENT, PLEASE GIVE LANDLORDS INFORMATION NAME _____ ADDRESS _____	

Name _____
 And _____
 Address _____

Income	Use Box 5 or Largest Wage Amount on W2	
1 Wages, salaries, etc.	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 (Not to exceed .75% of taxed gross earnings)	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 2021		
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 (Not to exceed .75% of taxed gross earnings)	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.

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

 Taxpayer's Signature Date

 Spouse's Signature Date

 Tax Preparer's Signature Date

(If other than taxpayer) Phone No. _____

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*
			Not to exceed .75% of taxed gross earnings
A.			
B.			
C.			
D.			
E.			
F.			
G.			
Totals			

ENTER ON:

Line 1

Line 6

Line 8

* Other City Tax Withheld (Column 4) cannot exceed .75% 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

EXEMPTION	I AM EXEMPT BECAUSE:		
	<input type="checkbox"/> I AM RETIRED AND HAVE NO TAXABLE INCOME - DATE RETIRED _____	TAXPAYER _____	SPOUSE _____ <small>If Applicable</small>
	<input type="checkbox"/> I AM UNDER 18 YEARS OF AGE - BIRTH DATE _____ VERIFICATION IS NEEDED.	<input type="checkbox"/> ACTIVE MILITARY* <input type="checkbox"/> UNEMPLOYED <input type="checkbox"/> DISABLED	<input type="checkbox"/> SOCIAL SECURITY <input type="checkbox"/> PENSION* *VERIFICATION REQUIRED
<input type="checkbox"/> I HAD NO TAXABLE INCOME IN 2020			
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, 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

Any taxpayer who has requested an extension for filing their Federal income tax return shall **automatically** receive the same extension for the filing of the City tax return (attach a copy). Taxpayers who have not received or requested a Federal extension may request an extension from the Income Tax Division provided the request is received before the original due date of the return. An extension of time to file is **not** an extension of time to pay any tax due. If you are unable to pay any taxes owed, you should still file your annual return timely with the Income Tax Division.

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.

<u>Line 1</u>	Total wages (include sub pay, sick pay & deferred income) (From Worksheet A)
<u>Line 2</u>	Other taxable income (From Worksheet B)
<u>Line 3</u>	Total Lines 1 & 2 - Losses on Line 2 - cannot offset losses on Line 1
<u>Line 4</u>	Shelby Income Tax 1.50%
<u>Line 5</u>	Estimated tax payments made to Shelby
<u>Line 6</u>	Taxes withheld and paid to Shelby (DO NOT INCLUDE SCHOOL TAX SD 7008)
<u>Line 7</u>	Overpayment from prior years
<u>Line 8</u>	Taxes withheld and paid to other localities not to exceed .75% of taxed gross earnings

Use Box 5 or
Largest Wage
Amount on W2

<u>Line 10</u>	Amount overpaid
<u>Line 11</u>	Amount of Line 10 credited to next year estimate
<u>Line 12</u>	Amount to be refunded (\$10.00 or greater)
<u>Line 13</u>	Amount of tax owed
<u>Line 14</u>	Late File/Pay Penalties \$25.00 per month, maximum \$150.00, 7% 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 2021
VOUCHER # 1 - DUE APRIL 15, 2021 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 **not to exceed .75% of taxed gross earnings**)
\$ _____
- 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 15, 2021

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 15, 2021

NAME _____ SOC. SEC. # _____
ADDRESS _____

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

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CUT LINE

VOUCHER # 4 - DUE DECEMBER 15, 2021

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**