

**INDIVIDUAL - 2022
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,
FEDERAL SCHEDULES, AND A COPY OF THE
FIRST TWO PAGES OF YOUR FEDERAL 1040
INCLUDING SCHEDULE 1.**

**TAX WITHHELD FROM OTHER CITIES
LIMITED TO .75% OF TAXED GROSS WAGES**

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 (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 (\$25 per month, maximum \$150) _____ Late Pay (15%) _____ Interest (7% per annum) _____		14	_____

Declaration of Estimate for 2023

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.

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.

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 18, 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

As part of the municipal income tax reform bill the 130th General Assembly passed House Bill 5 (H.B. 5) to establish uniformity in the administration and calculation of all municipal income tax. As such, all municipal corporations are required to allow a Net Operating

Loss (NOL) deduction with a five-year carryforward period. The H.B. 5 provision requiring the NOL deduction is effective for losses incurred in taxable years beginning on or after January 1, 2017. Tax year 2018 is the first year in which the loss can be utilized. To lessen the revenue impact for those municipal corporations that had not previously allowed an NOL deduction, H.B. 5 included a five-year phase-in period wherein the amount of newly permitted NOLs claimed in taxable years 2018 through 2022 **may not exceed "more than (50%) of the amount of the deduction otherwise allowed."** R.C. 718.01(D)(3).

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 **not to exceed .75% of taxed gross earnings**

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, 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 COPIES OF W-2'S, THE FIRST TWO PAGES OF YOUR IRS FORM 1040, INCLUDING SCHEDULE 1, AND ANY 1099-NEC, 1099-MISC, K-1 FORMS, FEDERAL SCHEDULE C, E & F, FILED WITH YOUR FEDERAL RETURN.

**DECLARATION OF ESTIMATED TAX FOR YEAR 2023
VOUCHER # 1 - DUE APRIL 18, 2023 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, 2023

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, 2023

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 DECEMBER 15, 2023

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**