INDIVIDUAL - 2022 INCOME TAX RETURN Tax Office Use Only: Tax Office Use Only: **SHELBY** Taxpayer's Social TOTAL TAX Security No. LIABILITY ATTACH ALL COPIES OF W-2'S, 1099'S Home Telephone No. Business Telephone No. FEDERAL SCHEDULES, AND A COPY OF THE FIRST TWO PAGES OF YOUR FEDERAL 1040 **TOTAL TAX** PAID W/ RETURN Spouse's Social **INCLUDING SCHEDULE 1.** Security No TAX WITHHELD FROM OTHER CITIES CHECK # Spouse's **LIMITED TO .75% OF TAXED GROSS WAGES** Home Telephone No Business Telephone No. Name IF YOU HAVE MOVED DURING Filing Status TAX YEAR - GIVE DATES RESIDENT ☐ Single And INTO □ NON-RESIDENT ☐ Married filing joint OUT OF Address IF YOU RENT, PLEASE GIVE LANDLORDS INFORMATION NAME ADDRESS Income Use Box 5 or 1 Wages, salaries, etc. 1 Largest Wage 2 Other taxable income from Worksheet B 2 Amount on W2 3 Total taxable income (add lines 1 and 2) Tax and Credits 4 Shelby tax due before credits (1.50% of line 3) 5 Estimated tax payments made to Shelby 5 6 Taxes withheld and paid to Shelby - (DO NOT INCLUDE SCHOOL TAX SD 7008) 6 7 7 Overpayment from prior year(s) 8 8 Taxes withheld and paid to other localities (Not to exceed .75% of taxed gross earnings) 9 Total credits (add lines 5 through 8) 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 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) 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) Declaration of Estimate for 2023 15 Estimated taxable income 15 16 16 Estimated tax due. (multiply line 15 by 1.50% 17 Taxes to be withheld and paid to Shelby and other localities (Not to exceed .75% of taxed gross earnings) 17 18 18 Prior credit applied to estimated tax payments (From line 11) 19 Net estimated tax due (subtract line 17 & 18 from 16) 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 MAKE CHECK OR MONEY ORDER TO: CITY OF SHELBY TAX DEPT. 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. 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

(If other than taxpayer) Phone No.

Tax Preparer's Signature

☐ 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

Date

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

Employer, City, State	Income From Each W	/-2 Shelhy T	ax Withheld O	Column 4 Other City Tax Withheld*	
p.o.yo., o.t.y, o.tate	come i rom Edon W	_ Silciby i		_	
				Not to exceed .75% faxed gross earnings	
			- 0	-taxou gross carmings	
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B.					
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otals					
ENTER ON:	Line 1	L	ine 6	Line 8	
Other City Tax Withheld (Colun	nn 4) cannot exceed .75% of total w	ages paid from Each W-	2 (Column 2)		
ORKSHEET B - OTHER Schedule C (If taxes paid	d 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	
.					
	me Not Included in Schedules rships, Estates, Trusts, Fees, Et	•	deral Schedules)		
Received From Name/ID #	For (De	scription and/or Location)	Amount	
Prior Year Loss Carry Fo					
	rward (see instructions for limita	ations)	TOTAL (3)	\$	
2000 04, . 0	rward (see instructions for limit	ations)			
	rward (see instructions for limit		LINE (4)	\$	
	rward (see instructions for limit	TOTAL OTH	LINE (4) ER INCOME (Add lines 1-4)	\$	
		TOTAL OTH Enter o	LINE (4) ER INCOME (Add lines 1-4) n Final Return Line 2	\$	
OTE: The net loss from an u compensation. Howeve return, the net loss of c	rward (see instructions for limital numbers of the components of t	TOTAL OTH Enter o ay not be used to offse or more taxable busine rity may be used to offs	LINE (4) ER INCOME (Add lines 1-4) n Final Return Line 2 t salaries, wages, commis ess activities to be include et the profits of another fo	\$ sions or other d on the same r purposes of	
OTE: The net loss from an u compensation. Howeve return, the net loss of c	nincorporated business activity m er, if a taxpayer is engaged in two one unincorporated business activ	TOTAL OTH Enter o ay not be used to offse or more taxable busine rity may be used to offs	LINE (4) ER INCOME (Add lines 1-4) n Final Return Line 2 t salaries, wages, commis ess activities to be include et the profits of another fo	\$ sions or other d on the same r purposes of	
OTE: The net loss from an u compensation. However return, the net loss of arriving at overall net process. ORKSHEET C MEXEMPT BECAUSE:	nincorporated business activity m er, if a taxpayer is engaged in two one unincorporated business activ orofits. [Final Return Line 4 Cann	TOTAL OTH Enter o ay not be used to offse or more taxable busine vity may be used to offs not Be Less Than Zero	LINE (4) ER INCOME (Add lines 1-4) In Final Return Line 2 It salaries, wages, commises activities to be included the profits of another for the profits of the profit	\$ sions or other d on the same r purposes of e]	
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OTE: The net loss from an uncompensation. However, the net loss of control arriving at overall net process. ORKSHEET C MEXEMPT BECAUSE: AM RETIRED AND HAVE NO	nincorporated business activity mer, if a taxpayer is engaged in two one unincorporated business activity or ofits. [Final Return Line 4 Cann or of taxable INCOME - DATE RETIRESE - BIRTH DATE	TOTAL OTH Enter o ay not be used to offse or more taxable busine rity may be used to offs not Be Less Than Zero ED	LINE (4) ER INCOME (Add lines 1-4) In Final Return Line 2 It salaries, wages, commisses activities to be included the profits of another for the profits of the pr	sions or other d on the same r purposes of e] SPOUSE	

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 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 <u>not</u> 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 Bill5 (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.
- Double check your credit on line 5 of the return by calling 419-342-5885.
- 3. Cafeteria plans are no longer city taxable.
- 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

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

Line 10 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)

Line 13 Amount of tax owed

Late File/Pay Penalties \$25.00 per month, maximum \$150.00, 7% per annum and additional 15% on any upaid balance.

DECLARATION OF ESTIMATE

(Line 16 - 20) self-explanatory

<u>Line 21</u> 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.

Use Box 5 or Largest Wage Amount on W2

DECLARATION OF ESTIMATED TAX FOR YEAR 2023 VOUCHER # 1 - DUE APRIL 18, 2023 OR THE IRS DUE DATE

NAME	SOC. SEC	C.#	
ADDRESS			
1) Total income subject to tax S	\$ (Multiply by	.0150)\$_	
	y other city (Credit limited to not to e	.0150) <u></u> exceed .75% of taxed gross earnings)	
\$	oug ling 2)	\$	
4) Payment amounts (line 3 tin	nes 0.25) (law requires a minimum o	f .225)\$	
		\$	
6) 1st payment amount (line 4)	minus line 5)	\$	CUT I
VOUCHER # 2 - D	OUE JUNE 15, 2023		
NAME	SOC. SEC. #		
1) Payment enclosed	\$	2) Check #	
		4) Remaining Balance \$	
_	Contact person Phone #		
	TO: CITY OF SHELBY, INCOME HELBY, OHIO 44875 PHONE# (· ·	
		(12) 6 12 6 6 6 6	CUT
MOLICHED #2 D	ALLE CEDUELA DED 15 AAAA		
VOUCHER#3-D	OUE SEPTEMBER 15, 2023		
NAME	SOC. SEC	C.#	
ADDRESS			
1) Payment enclosed	\$	2) Check #	
3) Prior amount paid	\$	4) Remaining Balance \$	
		4) Remaining Balance \$ Phone #	
Contact person		Phone #	
Contact person SEND PAYMENT	TO: CITY OF SHELBY, INCOMI	Phone # E TAX DEPT., 43 W. MAIN ST.	
Contact person SEND PAYMENT	TO: CITY OF SHELBY, INCOMI HELBY, OHIO 44875 PHONE# (Phone # E TAX DEPT., 43 W. MAIN ST.	
Contact person SEND PAYMENT SI	TO: CITY OF SHELBY, INCOMI HELBY, OHIO 44875 PHONE# (Phone # E TAX DEPT., 43 W. MAIN ST. (419) 342-5885	
SEND PAYMENT SI VOUCHER # 4 - D	TO: CITY OF SHELBY, INCOMI HELBY, OHIO 44875 PHONE# (DUE DECEMBER 15, 2023	Phone # E TAX DEPT., 43 W. MAIN ST. (419) 342-5885	
Contact person SEND PAYMENT_SI VOUCHER # 4 - D NAME	TO: CITY OF SHELBY, INCOMI HELBY, OHIO 44875 PHONE# (DUE DECEMBER 15, 2023 SOC. SEC	Phone # E TAX DEPT., 43 W. MAIN ST. (419) 342-5885	сит
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SEND PAYMENT SI VOUCHER # 4 - D NAME ADDRESS 1) Payment enclosed	TO: CITY OF SHELBY, INCOMI HELBY, OHIO 44875 PHONE# (DUE DECEMBER 15, 2023 SOC. SEC	Phone # E TAX DEPT., 43 W. MAIN ST. (419) 342-5885 C. # 2) Check #	CUT
SEND PAYMENT SI VOUCHER # 4 - D NAME ADDRESS 1) Payment enclosed	TO: CITY OF SHELBY, INCOMI HELBY, OHIO 44875 PHONE# (DUE DECEMBER 15, 2023 SOC. SEC	Phone # E TAX DEPT., 43 W. MAIN ST. (419) 342-5885 C. # 2) Check #	CU

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