

**INDIVIDUAL - 2023  
INCOME TAX RETURN  
SHELBY**

**Tax Office Use Only : Tax Office Use Only :**

**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**

TOTAL TAX LIABILITY \_\_\_\_\_  
TOTAL TAX PAID W/ RETURN \_\_\_\_\_  
CHECK # \_\_\_\_\_

Taxpayer's Social Security No.	
Home Telephone No.	Date of Birth
Spouse's Social Security No.	
Spouse's Name	
Home Telephone No.	Date of Birth

Name \_\_\_\_\_  
And \_\_\_\_\_  
Address \_\_\_\_\_

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

**Income**

1	Income from qualifying wages, salaries, etc.	1	_____
2	Taxable income from Worksheet B - If negative then enter \$0	2	_____
3	Total taxable income (add lines 1 and 2)	3	_____

**Use Box 5 or  
Largest Wage  
Amount on W2**

**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 <b>Late File (\$25)</b> _____ <b>Late Pay (15%)</b> _____ <b>Interest (10% per annum)</b> _____	14	_____

**Declaration of Estimate for 2024** \*Required if your Shelby liability was over \$200 last year\*

15	Estimated taxable income	15	_____
16	Estimated tax due. (multiply line 15 by 1.75%)	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	_____
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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 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*
			Not to exceed .75% of taxed gross earnings
A.			
B.			
C.			
D.			
E.			
F.			
G.			
<b>Totals</b>			

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.		

**4. Prior Year Loss Carry Forward (see instructions for limitations)**

**TOTAL (3) \$** \_\_\_\_\_

**LINE (4) \$** \_\_\_\_\_

**TOTAL OTHER INCOME (Add lines 1-4) \$** \_\_\_\_\_

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 \_\_\_\_\_  
If Applicable
- I AM UNDER 18 YEARS OF AGE - BIRTH DATE \_\_\_\_\_ VERIFICATION IS NEEDED.
- I HAD NO TAXABLE INCOME IN 2023
  - ACTIVE MILITARY\*     UNEMPLOYED     DISABLED
  - SOCIAL SECURITY     PENSION\*    **\*VERIFICATION REQUIRED**

**EXEMPTION**

**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

For taxable years 2018, 2019, 2020, 2021, or 2022 net operating loss carry-forwards are limited to the lesser of 50% of the total loss or 50% of the current year's income. Starting with taxable year 2023, to be filed in 2024, net operating losses may be utilized to reduce taxable income to zero. [O.R.C. 718.01 (D) (3)]

### 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) (If negative enter \$0)
- 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, 10% 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.**

### 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 pe---nsions

Military Pay (proof of military is required)

Alimony

Interest & Dividends

Third Party Sick Pay

### EXEMPTION FOR TAXPAYERS

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

**DECLARATION OF ESTIMATED TAX FOR YEAR 2024  
VOUCHER # 1 - DUE APRIL 15, 2024 OR THE IRS DUE DATE**

NAME \_\_\_\_\_ SOC. SEC. # \_\_\_\_\_

ADDRESS \_\_\_\_\_

- 1) Total income subject to tax \$ \_\_\_\_\_ (Multiply by **.0175**) .....\$ \_\_\_\_\_
- 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 17, 2024**

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, 2024**

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, 2024**

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**