

INDIVIDUAL - 2025
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 FOR EACH W-2

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

Name _____

And _____

Address _____

Filing Status	
<input type="checkbox"/> Single	
<input type="checkbox"/> Married filing joint	
IF YOU RENT, PLEASE GIVE LANDLORDS INFORMATION	
NAME _____	
ADDRESS _____	

Income

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

Use Box 5 or
Largest Wage
Amount on W2

1 _____
2 _____
3 _____

Tax and Credits

- 4 Shelby tax due before credits (1.75% of line 3)
5 Estimated tax payments made to Shelby
6 Taxes withheld and paid to Shelby - (DO NOT INCLUDE SCHOOL TAX SD 7008)
7 Overpayment from prior year(s)
8 Taxes withheld and paid to other localities (Not to exceed .75% of taxed gross earnings per each W-2)
9 Total credits (add lines 5 through 8)

4 _____
5 _____
6 _____
7 _____
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
11 Amount of line 10 to be credited to next years estimate
12 Amount of line 10 to be refunded (\$10.00 or greater)

10 _____
11 _____
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
14 Penalties and interest Late File (\$25) Late Pay (15%) Interest (9% per annum)

13 _____
14 _____

Declaration of Estimate for 2026 *Required if your Shelby liability was over \$200 last year*

- 15 Estimated taxable income
16 Estimated tax due. (multiply line 15 by 1.75%)
17 Taxes to be withheld and paid to Shelby and other localities (Not to exceed .75% of taxed gross earnings)
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)

15 _____
16 _____
17 _____
18 _____
19 _____
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 shelbyscity.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.			
Totals			

ENTER ON:Line 1Line 6Line 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

EXEMPTION

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 2025

☐ ACTIVE MILITARY*☐ UNEMPLOYED☐ DISABLED☐ SOCIAL SECURITY☐ PENSION*

*VERIFICATION REQUIRED

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

Losses can be carried forward for 5 years. For the taxable years 2019-2022 net operating loss carry-forwards are limited to 50% of the total loss. Starting with the taxable year 2023 there is no 50% restriction and net operating losses may be utilized to reduce qualifying 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 1.75%

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 per each W-2**

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, 9% 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

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

Third Party Sick Pay

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 2026

VOUCHER # 1 - DUE APRIL 15, 2026 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 16, 2026

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, 2026

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, 2026

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**