

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.

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

Send a copy of your federal extension by April 15, and we will grant an extension of time not to exceed 6 weeks beyond the time granted by the IRS. If we do not receive a copy of the extension you will be considered delinquent and charged penalty and interest as shown on the return. Extensions will not be granted, if your account is in any way delinquent.

NET LOSSES

If a net loss has been incurred for the tax year a return must still be filed. Loss carry forwards are not permitted.

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 \$5.00 will not be refunded.

MISCELLANEOUS

1. Payments to the City of under \$5.00 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 Tax withheld & 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 1.25%
<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 maximum credit 1.25%
<u>Line 9</u>	Total credits add lines 5 through 8
<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 (\$5.00 or greater)
<u>Line 13</u>	Amount of tax owed
<u>Line 14</u>	Late File/Pay Penalties \$50.00 Interest 1½% compounded monthly

DECLARATION OF ESTIMATE

(Line 15 - 20) self-explanatory

Line 21 Total amount due (add lines 13 and 14)

WORKSHEET C - EXEMPTION (Check correct boxes and return signed form)

SIGN FORM AND ATTACH ALL W2S, 1099 MISC AND FEDERAL SCHEDULES

**Use Box 5
Not Box 1
W2**

**DECLARATION OF ESTIMATED TAX FOR YEAR 2010
VOUCHER # 1 - DUE APRIL 15, 2010**

NAME _____ SOC. SEC. # _____

ADDRESS _____

- 1) Total income subject to tax \$ _____ (Multiply by .0125)\$ _____
- 2) Less income tax withheld by other city (Credit limited to 1.25%)\$ _____
- 3) Total declaration (line 1 minus line 2)\$ _____
- 4) Payment amounts (line 3 times 0.25).....\$ _____
- 5) Overpayment from previous year (if not refunded).....\$ _____
- 6) 1st payment amount (line 4 minus line 5)\$ _____

CUT LINE

VOUCHER # 2 - DUE JULY 31, 2010

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 OCTOBER 31, 2010

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 JANUARY 31, 2011

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**