

# 2018 CITY OF CANFIELD INCOME TAX RETURN

Acct            Amt            Chk #           

FOR CALENDAR YEAR 2018 OR FISCAL PERIOD \_\_\_\_\_ TO \_\_\_\_\_

**CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 15, 2019 FISCAL FILERS FILE WITHIN 105 DAYS OF PERIOD END**

**DECLARING EXEMPTION:** Please fill out exemption certificate on page 2 and sign on this page

**FILING REQUIRED EVEN IF NO TAX IS DUE**

Mail To: City of Canfield  
Income Tax Department  
104 Lisbon Street  
Canfield, OH 44406  
PH: 330-533-1101  
FAX: 330-533-2668

**TAXPAYER(S) NAME AND ADDRESS** PHONE: \_\_\_\_\_

NAME:

IF YOU MOVED OR HAD ANY CHANGE IN STATUS DURING 2018, COMPLETE THE FOLLOWING:

Date moved into City of Canfield \_\_\_\_\_

Previous Address \_\_\_\_\_

Date moved out of City of Canfield \_\_\_\_\_

If name change, give previous name \_\_\_\_\_

ADDRESS:

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

SOCIAL SECURITY # OR FEDERAL ID #: \_\_\_\_\_ SPOUSE SOCIAL SECURITY #: \_\_\_\_\_

**W-2/W-2G WORKSHEET**

W-2/W-2G COPIES MUST BE ATTACHED	Dates wages were Earned (Month/Day)		1	2	3	4	5	6
	From	To	PRINT EMPLOYER'S NAME	CITY WHERE EMPLOYED	QUALIFYING WAGES ON W-2/W-2G (greater of Box 5 or 18 )	CANFIELD TAX WITHHELD	OTHER CITY TAX WITHHELD	CREDIT ALLOWED FOR OTHER CITIES (lesser of amount withheld or Column 3 x 0.5%)
			<b>TOTALS</b>					

**ATTACH A COPY OF 1040, ALL APPLICABLE W-2s/W-2Gs, FEDERAL SCHEDULES, 1099s, EXPLANATIONS, ETC...**

**INCOME**

1. Total W-2 wages from column 3 .....	1	\$
2. Income other than wages (from pg. 2, line 29) .....	2	\$
<b>3. TOTAL CANFIELD INCOME: ADD LINES 1 AND 2 .....</b>	<b>3</b>	<b>\$</b>

**TAX**

4. CITY OF CANFIELD INCOME TAX- MULTIPLY LINE 3 BY 1.0% (0.01) .....	4	\$
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**TAX WITHHELD, PAYMENTS AND CREDITS**

5. CANFIELD income tax withheld from column 4 .....	5	\$
6. Prior year credits carried forward.....	6	\$
7. Estimated payments paid for 2018 income tax.....	7	\$
8. Credits for taxes withheld to other cities from column 6 and pg. 2, line 10B .....	8	\$
<b>9. TOTAL PAYMENTS AND CREDITS: ADD LINES 5 THROUGH 8 .....</b>	<b>9</b>	<b>\$</b>

**BALANCE DUE, REFUND OR CREDIT**

10. <b>BALANCE DUE.</b> If line 4 is greater than line 9, enter balance here, otherwise go to Line 14 .....	10	\$
11. Late filing and late payment penalty (see instructions) .....	11	\$
12. Interest (see instructions) .....	12	\$
<b>13. TOTAL DUE.</b> Add lines 10 through 12. Carry to line 24 below (No tax due if \$10.00 or less) .....	<b>13</b>	<b>\$</b>
14. <b>OVERPAYMENT.</b> If line 4 is less than line 9, enter overpayment here .....	14	\$
15. AMOUNT FROM LINE 14 TO BE <b>REFUNDED</b> (no refund if \$10 or less) .....	15	\$
16. AMOUNT FROM LINE 14 TO BE <b>CREDITED TO 2019</b> (no credit if \$10 or less).....	16	\$

**DECLARATION OF ESTIMATED TAX - Taxpayers owing more than \$200.00 are required by law to set up and pay**

**ESTIMATE FOR NEXT YEAR**

17. Total estimated income subject to tax \$ _____ Multiply by tax rate of 1.0% (0.01).....	17	\$
18. Estimated taxes to be withheld for Canfield .....	18	\$
19. Estimated taxes to be withheld for other cities (limited to 0.5% (0.005) of wage).....	19	\$
20. Balance of city income tax declared. Subtract lines 18 & 19 from line 17.....	20	\$
21. <u>1st Quarter</u> estimated taxes due. Multiply line 20 by 22½% (0.225).....	21	\$
22. Less credit for 2018 overpayment. Enter line 16 .....	22	\$
23. Net estimated tax due with return - subtract line 22 from line 21 (If less than zero, enter \$0.00) .....	23	\$

**TAX DUE**

24. Enter balance due from line 13 above (No tax due if \$10.00 or less) .....	24	\$
<b>25. TOTAL TAX DUE. ADD LINES 23 &amp; 24. PLEASE MAKE CHECKS PAYABLE TO "CITY OF CANFIELD" .....</b>	<b>25</b>	<b>\$</b>

If this return was prepared by a tax practitioner, check here if we may contact him/her directly with questions regarding the preparation of this return.  
The undersigned declares under penalty of perjury that this return (and accompanying schedules) is true, correct and complete for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes.

SIGNATURE OF PREPARER, IF OTHER THAN TAXPAYER _____	DATE _____	SIGNATURE OF TAXPAYER _____	DATE _____
NAME AND ADDRESS OF PREPARER (PLEASE PRINT) _____	TELEPHONE NUMBER _____	SIGNATURE OF SPOUSE (IF JOINT RETURN) _____	DATE _____

# SCHEDULE OF INCOME FROM OTHER THAN WAGES

RETURNS WILL NOT BE ACCEPTED WITHOUT COPIES OF FEDERAL SCHEDULES C, E, F, FORMS 1120, 1120S, FORM 1065 WHEN APPLICABLE. MUST INCLUDE ALL PAGES, SCHEDULES & STATEMENTS

FORM OR SCHEDULE	INCOME OR LOSS FROM FEDERAL SCHEDULE	TAX CREDIT ALLOWED FOR TAX PAID TO OTHER CITIES (LIMITED TO 0.5% OF INCOME)
1. SCHEDULE C - BUSINESS INCOME (Attach copy of form and any referenced schedules)		
2. SCHEDULE E - RENTAL INCOME (Residents enter profit/loss from all properties) (Nonresidents enter only profit/loss from Canfield properties)		
3. SCHEDULE F - FARM INCOME (Attach copy of form and any referenced schedules)		
4. SCHEDULE K-1 (Residents enter profit/loss from entities that do not pay Canfield tax on <u>entire distributive share</u> ) (Attach copy of K-1)		
5. FORM 1120, 1120S, 1065, 1041 (Attach copy of form and any referenced schedules)		
<b>6. TOTAL OF LINES 1 THROUGH 5</b>		
7. Previous Year Net Losses (Starting in 2018, losses from tax years beginning on or after 1/1/17 can be used at 50% for 5 years- Attach schedule)		
<b>8. SUBTRACT LINE 7 FROM LINE 6</b>		
9. MISCELLANEOUS INCOME - 1099 MISC, ETC. (Attach copy of supporting document)		
10. TOTAL INCOME (LOSS) (Combine Lines 8 & 9 and enter amount from 10A on Line 26 below and amount from 10B on pg.1, line 8)	10A	10B

## SCHEDULE X RECONCILIATION WITH FEDERAL INCOME TAX RETURN (NOT FOR INDIVIDUAL NON-BUSINESS USE)

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
a. Capital Losses (Excluding Ordinary Losses)..... \$ _____		j. Capital Gains (Excluding Ordinary Gains)..... \$ _____	
b. Interest and/or other expenses incurred in the production of non-taxable income .....	_____	k. Interest Income.....	_____
c. Taxes based on income (Including Franchise Tax).....	_____	l. Dividend Income.....	_____
d. Net operating loss carry forward from Federal Return.....	_____	m. Income from Patents & Copyrights.....	_____
e. Amounts paid or accrued on behalf of owners/partners for qualified self employed retirement plans, health insurance and/or life insurance.....	_____	n. Other (explain).....	_____
f. Officers Compensation not included in W-2 wages.....	_____	.....	_____
g. Five percent (5%) of intangible income reported on lines k, l, & m.....	_____	.....	_____
h. Other (explain).....	_____	.....	_____
<b>i. Total Additions (enter on line 27a)..... \$ _____</b>		<b>o. Total Deductions (enter on line 27b)..... \$ _____</b>	

## SCHEDULE Y BUSINESS ALLOCATION FORMULA

	a. LOCATED EVERYWHERE	b. LOCATED IN CANFIELD	c. PERCENTAGE (b ÷ a)
<b>STEP 1</b> Avg. Original Cost of Real & Tangible personal property			
Gross annual rentals paid multiplied by 8	_____	_____	
Total Step 1	_____	_____	
<b>STEP 2</b> Gross receipts from sales made and/or work or services performed			%
<b>STEP 3</b> Wages, salaries, and other compensation paid			%
<b>STEP 4</b> Total percentages			%
<b>STEP 5</b> Average percentage (Divide total percentages by number of percentages used)			Carry to line 28b below _____ %

26. Total from Schedule of Income From Other Than Wages above (Line 10A).....	\$ _____
27. a. Items Not Deductible .....	ADD \$ _____
b. Items Not Taxable.....	DEDUCT \$ _____
c. Enter excess of Line 26a or 26b.....	\$ _____
28.a. Adjusted Net Income (Line 26 plus or minus 27c).....	\$ _____
b. Amount allocable to Canfield. If Schedule Y is used then, _____ % of Line 28a.....	\$ _____
29. Amount subject to Canfield Income Tax (Carry to Page 1 Line 2).....	\$ _____

### EXEMPTION CERTIFICATE (Signature is required on page 1)

I have no taxable income because of the reason indicated below:

- RETIRED - I received only pension, social security and/or interest or dividend income for the entire year.
- UNDER 18 for the entire year of \_\_\_\_\_. My date of birth is \_\_\_/\_\_\_/\_\_\_ (Attach copy of driver's license).
- ACTIVE MEMBER OF THE U.S. ARMED FORCES for the entire year of \_\_\_\_\_.
- NO EARNED INCOME for the entire year of \_\_\_\_\_. (Public assistance, SSI, Unemployment, etc. is not considered earned income).

# CITY OF CANFIELD TAX RETURN CHECKLIST

Sign & date City of Canfield return

## ATTACH THE FOLLOWING:

ALL W-2(s)

Federal 1040 – First page

Federal 1040 – Schedule 1

**Form 1040** Department of the Treasury—Internal Revenue Service (99) **2021** U.S. Individual Income Tax Return CMB No. 1545-0074 IRB Use Only—Do not write or staple in this space.

**Filing Status**  Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying widow(er) (QW)

Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent.

Your first name and middle initial Last name Your social security number

If joint return, spouse's first name and middle initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name Foreign province/state/county Foreign postal code  You  Spouse

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency?  Yes  No

**Standard Deduction** Someone can claim:  You as a dependent  Your spouse as a dependent  Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** You:  Were born before January 2, 1957  Are blind  Spouse:  Was born before January 2, 1957  Is blind

**Dependents** (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Child tax credit	(5) Credit for other dependents

1 Wages, salaries, tips, etc. Attach Form(s) W-2 **1**

2a Tax-exempt interest **2a**

3a Qualified dividends **3a**

4a IRA distributions **4a**

5a Pensions and annuities **5a**

6a Social security benefits **6a**

7 Capital gain or (loss). Attach Schedule D if required. If not required, check here **7**

8 Other income from Schedule 1, line 10 **8**

9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** **9**

10 Adjustments to income from Schedule 1, line 2b **10**

11 Subtract line 10 from line 9. This is your **adjusted gross income** **11**

12a **Standard deduction or itemized deductions** (from Schedule A) **12a**

b Charitable contributions (if you take the standard deduction (see instructions)) **12b**

c Add lines 12a and 12b **12c**

13 Qualified business income deduction from Form 8995 or Form 8995-A **13**

14 Add lines 12c and 13 **14**

15 **Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0- **15**

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 113208 Form 1040 (2021)

**SCHEDULE 1** (Form 1040) **Additional Income and Adjustments to Income** OMB No. 1545-0074 **2021**

Department of the Treasury Internal Revenue Service Attach to Form 1040, 1040-SR, or 1040-NR. Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information. Attachment Sequence No. 01

Name(s) shown on Form 1040, 1040-SR, or 1040-NR Your social security number

**Part I Additional Income**

1 Taxable refunds, credits, or offsets of state and local income taxes **1**

2a Alimony received **2a**

b Date of original divorce or separation agreement (see instructions) **▶**

3 Business income or (loss). Attach Schedule C **3** ★

4 Other gains or (losses). Attach Form 4797 **4**

5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **5** ★

6 Farm income or (loss). Attach Schedule F **6** ★

7 Unemployment compensation **7**

8 Other income:

a Net operating loss **8a**

b Gambling income **8b**

c Cancellation of debt **8c**

d Foreign earned income exclusion from Form 2555 **8d**

e Taxable Health Savings Account distribution **8e**

f Alaska Permanent Fund dividends **8f**

g Jury duty pay **8g**

h Prizes and awards **8h**

i Activity not engaged in for profit income **8i**

j Stock options **8j**

k Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property **8k**

l Olympic and Paralympic medals and USOC prize money (see instructions) **8l**

m Section 951(a) inclusion (see instructions) **8m**

n Section 951A(a) inclusion (see instructions) **8n**

o Section 461(i) excess business loss adjustment **8o**

p Taxable distributions from an ABL account (see instructions) **8p**

z Other income. List type and amount **8z**

9 Total other income. Add lines 8a through 8z **9**

10 Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 **10**

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71479F Schedule 1 (Form 1040) 2021

## IF APPLICABLE, ALSO ATTACH:

Federal Schedule C ★  
*Business/Self-Employment Income/Loss*

Federal Schedule E ★  
*Rental Income/Loss (Sch E, Page 1)*  
*K1/Pass-through Income/Loss from S-Corp or Partnership (Sch E, Page 2)*

Federal Schedule F ★  
*Farm Income/Loss*