Acct Amt Chk #

2022 CITY OF CANFIELD INCOME TAX RETURN

FOR CALENDAR YEAR 2022 OR FISCAL PERIOD _____ TO _____

CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 18, 2023 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:

ADDRESS:

CITY: STATE: ZIP:

IF YOU MOVED OR HAD ANY CHANGE IN STATUS DURING 2022, COMPLETE THE FOLLOWING:

Date moved into City of Canfield_____
Previous Address _____
Date moved out of City of Canfield_____
If name change, give previous name_____

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) From	To	1 PRINT EMPLOYER'S NAME	2 CITY WHERE EMPLOYED	3 QUALIFYING WAGES ON W-2/W-2G (greater of Box 5 or 18 on W2)	4 CANFIELD TAX WITHHELD	5 OTHER CITY TAX WITHHELD	6 CREDIT ALLOWED FOR OTHER CITIES (if other city tax was withheld, max credit = wages in Box 18 on W2 x 0.005)
		TOTALS					

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) (Attach applicable schedules) **NOTE: NO LOSS CAN OFFSET W2 WAGES**	2	$
3. **TOTAL CANFIELD INCOME:** ADD LINES 1 AND 2	3	$

TAX

4. CITY OF CANFIELD INCOME TAX- MULTIPLY LINE 3 BY 1.0% (0.01)	4	$

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 2022 income tax	7	$
8.Credits for taxes withheld to other cities from **column 6** above and pg. 2, line 10B	8	$
9. TOTAL PAYMENTS AND CREDITS: ADD LINES 5 THROUGH 8	9	$

BALANCE DUE, REFUND, OR CREDIT

10.**BALANCE DUE.** If line 4 is greater than line 9, enter balance here, otherwise leave blank or write "0"	10	$
11. Late filing and late payment penalty (see instructions)	11	$
12. Interest (see instructions)	12	$
13.**TOTAL DUE.** Add lines 10 through 12. Carry to line 24 below (No tax due if $10.00 or less)	13	$
14. **OVERPAYMENT.** If line 4 is less than line 9, enter overpayment here	14	$
15. AMOUNT FROM LINE 14 TO BE **REFUNDED** (no refund if $10 or less)	15	$
16.AMOUNT FROM LINE 14 TO BE **CREDITED** TO 2023 (no credit if $10 or less)	16	$

DECLARATION OF ESTIMATED TAX - TAXPAYERS OWING MORE THAN $200.00 ARE REQUIRED 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 wages)	19	$
20. Balance of city income tax declared. Subtract lines 18 & 19 from line 17	20	$
21.1st Quarter estimated taxes due. Multiply line 20 by 25% (0.25)	21	$
22.Less credit for 2022 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	$
25. **TOTAL TAX DUE. ADD LINES 23 & 24. PLEASE MAKE CHECKS PAYABLE TO "CITY OF CANFIELD"**	25	$

☐ 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 Schedule C)		
2. SCHEDULE E - RENTAL INCOME (Residents enter profit/loss from ALL properties. Nonresidents enter only profit/loss from City of Canfield properties)(Attach copy of Schedule E)		
3. SCHEDULE F - FARM INCOME (Attach copy of Schedule F)		
4. SCHEDULE K-1 (Residents enter profit/loss from entities that do not pay Canfield tax on entire distributive share) (Attach copy of K-1) **NOTE: All pass through income is taxable to residents**, except from ***Non-Ohio*** S-Corps.		
5. FORM 1120, 1120S, 1065, 1041 (Attach copy of form and any referenced schedules)		
6. TOTAL OF LINES 1 THROUGH 5		
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)		
8. SUBTRACT LINE 7 FROM LINE 6		
9. MISCELLANEOUS INCOME - 1099 MISC, W-2G, ETC.(Attach copy of supporting document) **NOTE:** 1099R income is **not** taxable to the City of Canfield.		
10. TOTAL INCOME (LOSS) (Combine Lines 8 & 9. INDIVIDUAL TAXPAYERS STOP HERE and enter income from 10A on pg.1, line 2 and enter amount from 10B on pg.1, line 8.) (Businesses enter amount from 10A on line 26 below.)	10A	10B

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

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

ITEMS NOT TAXABLE	DEDUCT
j. Capital Gains (Excluding Ordinary Gains)	$
k. Interest Income	
l. Dividend Income	
m. Income from Patents & Copyrights	
n. Other (explain)	
o. Total Deductions (enter on line 27b)	$

SCHEDULE Y BUSINESS ALLOCATION FORMULA

		a. LOCATED EVERYWHERE	b. LOCATED IN CANFIELD	c. PERCENTAGE (b ÷ a)
STEP 1	Avg. Original Cost of Real & Tangible personal property			
	Gross annual rentals paid multiplied by 8			
	Total Step 1			
STEP 2	Gross receipts from sales made and/or work or services performed			%
STEP 3	Wages, salaries, and other compensation paid			%
STEP 4	Total percentages			%
STEP 5	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 Deductibe ADD $
    b. Items Not Taxable DEDUCT $
    c.Subtract Line 26b from Line 26a $

28. a. Adjusted Net Income (Line 26 plus or minus 27c) $
    b.Percent allocable to Canfield from Schedule Y, Step 5 above. %

29.Amount subject to Canfield Income Tax. Multiply Line 28a by percentage on Line 28b (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).

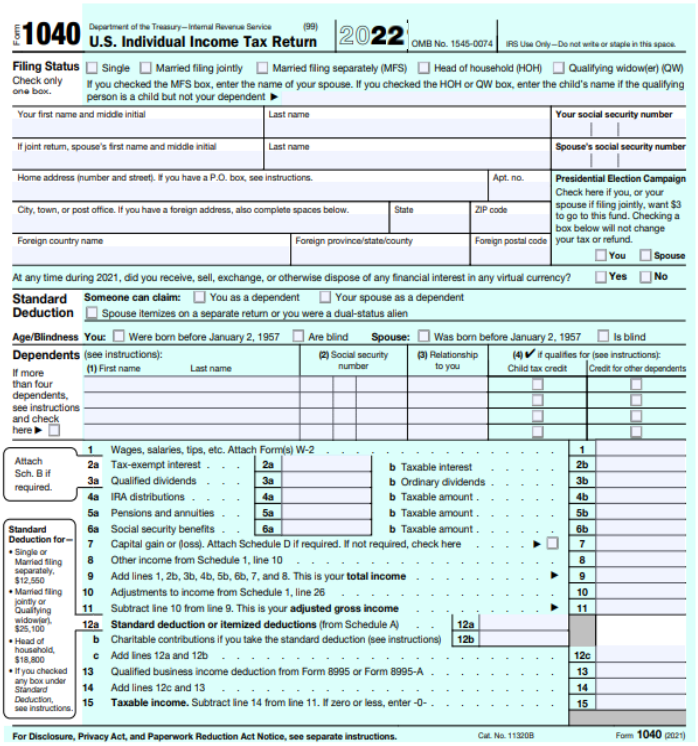
CITY OF CANFIELD TAX RETURN CHECKLIST

☐ **Sign & date City of Canfield return**

ATTACH THE FOLLOWING:

☐ **ALL W-2(s)**

☐ **Federal 1040 – First page**



Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** 2022 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box. ☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
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 — 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. ☐ You ☐ Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. | State | ZIP code
Foreign country name | Foreign province/state/county | Foreign postal code

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): If more than four dependents, see instructions and check here ▶ ☐

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions): Child tax credit	Credit for other dependents
			☐	☐
			☐	☐
			☐	☐

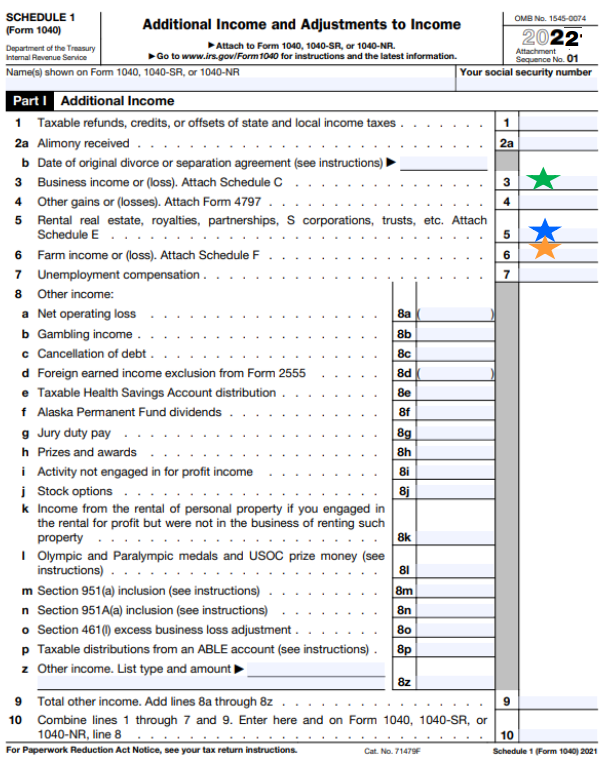
Attach Sch. B if required.

1	Wages, salaries, tips, etc. Attach Form(s) W-2			1
2a	Tax-exempt interest	2a	b Taxable interest	2b
3a	Qualified dividends	3a	b Ordinary dividends	3b
4a	IRA distributions	4a	b Taxable amount	4b
5a	Pensions and annuities	5a	b Taxable amount	5b
6a	Social security benefits	6a	b Taxable amount	6b
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 26			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

Standard Deduction for—
- Single or Married filing separately, $12,550
- Married filing jointly or Qualifying widow(er), $25,100
- Head of household, $18,800
- If you checked any box under Standard Deduction, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2021)

☐ **Federal 1040 – Schedule 1**



SCHEDULE 1 (Form 1040) Department of the Treasury Internal Revenue Service **Additional Income and Adjustments to Income** OMB No. 1545-0074 2022 Attachment Sequence No. 01
▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to *www.irs.gov/Form1040* for instructions and the latest information.

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(l) excess business loss adjustment	8o	
p	Taxable distributions from an ABLE 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 APPLICAPLE, 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