2025 CITY OF CANFIELD INCOME TAX RETURN

FOR CALENDAR YEAR 2025 OR FISCAL PERIOD _____ TO _____

CALENDAR YEAR TAXPAYERS FILE ON OR BEFORE APRIL 15, 2026   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 2025, 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 2025 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 2026 (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 2025 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 2023, unused losses from tax years beginning on or after 1/1/18 can be used 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	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 sef 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 intaigible income reported on lines k, l, & m…………..		…………………………………………………………………………………	
h. Other (explain)………………………………………………			
i. Total Additions (enter on line 27a)……………………………………………… $		**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**

☐ **ALL W-2(s)**

☐ **Federal 1040 – First page**   ☐ **Federal 1040 – Schedule 1**

☐ **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