

INSTRUCTIONS FOR PREPARING CITY OF MANSFIELD INCOME TAX RETURN AND ASSOCIATED WORKSHEETS

- Line 1 Enter total amount of local wages, box 18. If you have multiple W-2's or 2106 expenses, complete Worksheet A. Attach all W-2's and 1099's.
- Line 2 Enter 2106 expense adjustment form Worksheet A, Column 3. When you reduce income earned in another city by 2106 expense adjustments, you must also reduce the tax withheld by the same percentage. Federal Forms 2106, 1040, and Schedule A must be attached for documentation of calculations.
- Line 3 Subtract line 2 from line 1.
- Line 4 Enter the amount of other income from schedules C, E, or O from worksheet B, but not less than -0-. Attach appropriate schedules and documentation.
- Line 5 Add lines 3 and 4.
- Line 6 Use this space to enter income exempt from taxation (Worksheet C). This would include part-year resident income, credit for taxpayers age 65 and older, or any other income included on line 5 which is not taxable.
- Line 7 Subtract Line 6 from line 5.
- Line 8 Multiply line 7 by 1.75% (.0175).
- Line 9 A) Enter total Mansfield tax withheld from W-2's (Worksheet A Column 4).
B) Enter total of estimated payments and/or prior year credits.
C) Enter other city credits form Worksheet A Column 5. Credit from each W-2 may not be higher than 1% (.01) of the gross wage on that W-2. Attach appropriate documentation (W-2, other city return, etc.) to receive proper credit. The 1% credit is only on adjusted taxable income.
D) Add lines 9A through 9C.
- Line 10 Subtract line 9D from line 8. Payments of less than three dollars (\$3) of net tax due are not required to be paid, nor will refunds of less than three dollars (\$3) be made. If balance due is not paid by April 15, 2013 penalties and interest will be assessed (See lines 11 and 12).
- Line 11 A \$25 late filing penalty is assessed for returns or extensions not filed by April 15, 2014.
- Line 12 A 1% per month penalty is assessed for any unpaid balance after April 15, 2014.
A 1% per month interest charge is assessed for any unpaid balance after April 15, 2014.
- Line 13 Add lines 10 through 12. If less than three dollars (\$3), do not remit payment, **but still file** the return. Make checks payable to the City of Mansfield.
- Line 14 If line 9D is greater than line 8, enter overpayment here (Amount must be \$3 or more).
A) Enter amount of overpayment (line 14) you want refunded.
B) Enter amount of overpayment (line 14) you want credited to next year.
- Complete 15 through 19 for estimated tax payments – See General Instructions.
- Line 15 Enter total estimate of income that will be subject to Mansfield tax for 2014.
- Line 16 Enter credits (city withheld tax, taxes paid to other cities, amount paid by partnerships).
- Line 17 Subtract line 16 from line 15, enter result.
- Line 18 Multiply line 17 by .225 enter result.
- Line 19 Enter amount from line 14 b subtract from line 18 and add result to line 13 for total tax and first quarter estimate.
- Line 20 Enter total amount due by adding Line 13 and 19.

YOU MUST SIGN RETURN