

**Instructions for Completion of the Tax Return (FR-B)**

HEADING: If this return is made for a period other than the calendar year, insert the beginning and ending date of the period. Enter your name and account number on your return. Your account number is the same as your federal identification number.

- Line 1 Enter amount of taxable income from your federal return. ATTACH COPY OF FEDERAL FORM.
- Line 2 Adjustments: Combine the items "not deductible" and the items "not taxable" from schedule X on the reverse. Items not taxable must be included in income to be deducted.
- Line 3 Taxable income to Mansfield before allocation. Subtract or add line 2, as applicable from line 1 to determine Taxable income.
- Line 4 Apportionment Percentage: From schedule Y. Used to determine the percentage of income conducted Within and/or outside of Mansfield.
- Line 5 Mansfield Taxable Income: Line 3 multiplied by line 4.
- Line 6 Mansfield Income Tax: Multiply line 5 by 2%.
- Line 7 Enter amount of previous years' credits carried forward, if any.
- Line 8 Total estimated payments made on current year.
- Line 9 Wage Credit: to be used by business only. Contact the income tax office at (419) 755-9711 and request the forms.
- Line 10 Totals of lines 7, 8 and 9.
- Line 11 Total tax due after credits. Subtract line 10 from line 6.
- Line 12A **DELAYED FILING PENALTY \$25.00** Plus (1% PER MONTH PENALTY FOR LATE PAYMENT)
- Line 12B Add 1% interest per month for late payment.
- Line 13 Total due. Pay this amount and any estimated tax amount on line 19 below, if applicable.
- Line 14. Indicate amount of overpayment if line 10 is greater than line 6.
  - A amount requested for refund
  - B Amount to be credited to next year.

**Instructions for Declaration of Estimated Tax**

- Line 1 Estimate the amount of income subject to Mansfield Tax and multiply by .02
- Line 2 Enter amount to be paid to another city.
- Line 3 Subtract line 2 from line 1.
- Line 4 Multiply line 3 by .225.
- Line 5 Previous year overpayment (credit).
- Line 6 Subtract line 5 from line 4.

**Instructions for Schedule X**

This schedule is used to adjust your federal net income to your Mansfield taxable income. The left hand column is for items deductible on the federal return but not deductible under the Mansfield ordinance. The right hand column is for items taxable on the federal return but not taxable by Mansfield.

**Instructions for Schedule Y**

This form is used to determine the amount of income allocable to Mansfield taxation earned within and outside of Mansfield.

**Instructions for Schedule Z**

Partner's distributive share of net income. Attach copy of applicable federal forms. List the information indicated and carry forward to line 1 on the front of form.