

## **Filing Requirements – *Am I required to file an annual Mansfield Income Tax Return?***

- ❖ Resident individuals who are 18 years of age and older must file an annual return, even if no tax is due.
- ❖ Non-resident individuals who have earned income in the City of Mansfield that is not subject to employer withholding must file an annual return.
- ❖ Non-resident individuals who conduct business in Mansfield must file an annual return, even if no tax is due.

**NOTE:** Exceptions to the 18 years of age or older exemption exist. See retirees section below.

## **Extensions – *How do I file an extension?***

- ❖ For taxpayers on a federal extension a separate request for a municipal extension is not required. Submit a copy of the federal extension form with the filing of the extended municipal return.
- ❖ For taxpayers not on a federal extension, an extension request must be submitted on or before the date the municipal income tax return is due. Download and complete a form from our website, or visit our website use the E-file process to submit an extension request.

**NOTE;** An extension only extends the time allowed to file an annual return, not the time allowed for payment.

## **Retirees – *I am retired; do I need to file a tax return?***

- ❖ To register as “Retired” retirees with no municipal taxable income (meaning you have no earned income: W-2 income, federal schedule C, E or F incomes) should indicate on the Mansfield income tax return by indicating in the filing status section the date of retirement. Your account status will change and no future filings will be required. Social Security and pension distributions are not subject to municipal income tax.
- ❖ You are required to resume filing if your status changes and you receive municipal taxable income.

**College Students** – *I attend college/university outside of Mansfield, but use my parents' address for mailing purposes. Do I need to file a tax return?*

- ❖ Yes, unless you can provide proof that you have changed your permanent residence to your school address and you have no intent of returning to Mansfield. Acceptable proof may include a copy of driver's license, first page of federal tax return showing your new address.

**Moved** - *I moved during the year. Do I need to file?*

- ❖ Yes, you must allocate your taxes based on actual income earned for the time you resided in each municipality.

**Non-resident** – *I worked in Mansfield, but I do not live in Mansfield. Do I need to file?*

- ❖ You must file if your employer did not fully withhold for the Mansfield income tax while working in Mansfield, OR if you earned non-wage income within Mansfield.

**Credit for Taxes Paid to Other Cities** – *Do I receive credit for taxes paid to other municipalities?*

- ❖ As a Mansfield resident you would be allowed a maximum credit of 1% for having paid other city taxes as indicated on your W-2 form. **Example:** You live in Mansfield and work in Ontario and your W-2 income is \$20,000.00. You W-2 indicates you paid tax to Ontario of \$300.00 the maximum credit you would receive is 1% of the wage earned, in this example \$200.00. **THIS CREDIT IS FOR RESIDENTS OF MANSFIELD ONLY.**

**Unable to Pay** – *I cannot pay my taxes in full, can I get on a payment plan?*

- ❖ If your tax account has "filed balances" due of \$250.00 or more, you may request a payment plan. In order to qualify you must have filed the tax return and pay the first installment due at the time the payment plan is signed.

**Amended Returns** – *I need to amend my original return. What should I do?*

- ❖ You may obtain a tax form for the tax year you are amending from our website. Either the current tax year or Prior Tax Year forms. You may amend a prior year's tax return within three years of the date that the original return was filed.

**Required Documentation** - *What documents do I need to provide when I file my Mansfield income tax return?*

- ❖ **Paper tax return being filed:** When filing a paper return you required to submit a copy of your 1040 form and W-2's, w-2G's.
- ❖ **E-FILE:** If you e-file and are requesting a refund or have a balance due, you need to print out the return and submit a paper copy of your 1040 and W-2's, W-2G's. If you do not request a refund or have a balance due nothing more is required. Your e-file is complete.

**Refund** – *I have filed my return and expect a refund. When should I receive my refund?*

- ❖ We process refunds on a monthly basis. The refund will be processed within ninety (90) days after the final filing date of the annual return or ninety (90) days after the completed return is file, whichever is later.