

**CITY OF MANSFIELD, OHIO – INCOME TAX DIVISION – WWW.CI.MANSFIELD.OH.US**

30 North Diamond St Mansfield, Ohio 44902 Phone: (419) 755-9711 Fax: (419) 755-9751

**TAX YEAR 2023 GENERAL INSTRUCTIONS**

**WHO MUST FILE:** Every Mansfield resident eighteen years of age and older must file a Mansfield income tax return. The only exception to this is to have registered with the tax department as retired and your income is not subject to municipal income tax. **Every non-resident individual** earning income in Mansfield not subject to employee withholding of Mansfield income tax must file an annual Mansfield income tax return. **Every non-resident individual** with rental property or engaged in a business or profession in Mansfield must file an annual Mansfield income tax return. **Partial-year residents** must file for the time spent as a resident of Mansfield. Income may be pro-rated for the time lived in Mansfield. Income and tax credits may be pro-rated for the time lived in Mansfield. Attach a worksheet to your return explaining your calculations.

**FILING STATUS:** Individual, married filing separately or married filing joint. **Joint returns require signatures of both taxpayers.**

**BEFORE YOU START:** Fill in your name(s), birthdates, current address, and social security number(s). Please complete any of the informational lines (located below name and address box) that pertain to you. If you are requesting that your account be inactivated due to your moving from the City of Mansfield (the jurisdiction) with no intent to return, although retaining a mailing address within the City of Mansfield as your address of record, please enter the date of your move and the reason, **and attach supporting documentation with regard to your relocation.**

**WHEN AND WHERE TO FILE:** The return must be filed or postmarked on or before April 15, 2024 and mailed to **Mansfield Income Tax Division, P.O. Box 577, Mansfield, Ohio 44901**. You may also bring your information (**W-2s and/Federal Schedules**) to the office at 30 North Diamond Street, 7<sup>th</sup> Floor, Mansfield, Ohio 44902, and we will assist you with your Mansfield Income Tax return for you. **You can use tax form drop off boxes located at the Municipal Building on the 1<sup>st</sup> floor 24 hr. access just right of the elevator and 2<sup>nd</sup> floor Court security entrance.** Any, taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. If a taxpayer has not requested or received a six-month extension for filing the taxpayer's federal income tax return, they may request that the city tax administrator grant the taxpayer a six-month extension of the date for filing the taxpayer's municipal income tax return. An extension request is not an extension of time to pay. Payment of an estimated tax due should accompany the extension request.

**ESTIMATED TAX PAYMENTS – AVOID PENALTY AND INTEREST:** Section 193.07 of Mansfield Codified Ordinances states: Every person who anticipates a taxable income which is not subject to withholding of income tax or who engages in any business, profession, or activity subject to Mansfield taxation shall file and pay estimated tax as long as the tax amount expected to owe is \$200.00 or more after applicable credits. Such payments are due on April 15, June 15, September 15 and January 15. Complete Lines 16-20 on individual tax form. Estimated payment vouchers can be found on our website.

**DISCLAIMER:** Definitions and Instructions are illustrative only. Chapter 193 of the Mansfield Codified Ordinance supersedes any interpretation presented.

DO NOT SEND CASH THROUGH THE MAIL

Make Checks Payable to: City of Mansfield, Ohio Income Tax  
A \$35.00 SERVICE FEE WILL BE IMPOSED ON ANY RETURNED CHECK  
MASTERCARD, VISA, DISCOVER AND AMERICAN EXPRESS ARE ACCEPTED  
VISIT OUR WEBSITE FOR PAYMENT OPTIONS

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

- Line 1 Enter total amount of taxable wages (Medicare wages or local wages, whichever is greater). If you have multiple W-2's, complete Worksheet A. See specific instructions for worksheet A. **Attach all W-2's, W-2Gs and a copy of your 1040, 1040A or 1040EZ.**
- Line 2 Enter the amount of other income from schedule C, E or O from city worksheet B. See specific instructions for worksheet B
- Line 3 Add lines 1 and 2 enter result.
- Line 4 Enter the amount from city worksheet C. See specific instructions for worksheet C
- Line 5 Subtract line 4 from line 3.
- Line 6 Use this line to enter allowable Net Operating Loss carryforward (see detail at end of these instructions).
- Line 7 Subtract Line 6 from line 5.
- Line 8 Multiply line 7 by 2.0% (.02). If line 8 is \$200.00 or more you must complete Lines 16-20.
- Line 9 A) Enter total Mansfield tax withheld from W-2's (Worksheet A Column 3).  
B) Enter total of estimated payments and/or prior year credits.  
C) Enter other city credits from Worksheet A Column 4. 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 and available to residents only. Also see worksheet C instructions that follows.  
D) Add lines 9A through 9C.
- Line 10 Subtract line 9D from line 8. If \$10.00 or less enter zero. Additionally, refunds of ten dollars (\$10.00) or less will not be made.
- Line 11 For tax years ending on or after 1/1/2023, with respect to returns other than estimated tax returns, the city may impose a penalty not exceeding \$25.00 for each failure to timely file each return, regardless of the liability shown thereon, except that the city shall abate or refund the penalty assessed on a taxpayer's first failure to timely file a return after the taxpayer files that return. **If you have a federal tax extension of time to file send that along with your city tax return.**
- Line 12 Enter 15% (.15) of the unpaid tax on line 10 if paid after April 15, 2024 for a late pay penalty.
- Line 13 Calculate interest at 10% per annum (.833% per month) on unpaid tax due, if paid after April 15, 2024.
- Line 14 Add lines 10 through 13. If the amount due is ten dollars (\$10) or less, do not remit payment, **but still file** the return.
- Line 15 If line 14 indicates an overpayment of more than \$10.00 please indicate amount to be refunded or credited to next year.
- Complete 16 through 20 for estimated tax payments – See General Instructions.**
- Line 16 Enter the total estimate of income that will be subject to Mansfield tax for 2024.
- Line 17 Enter credits (city withheld tax, taxes paid to other cities, amount paid by partnerships).
- Line 18 Subtract line 16 from line 17, enter result.
- Line 19 Multiply line 18 by .225, enter result.
- Line 20 Enter amount from line 15 subtract from line 19 and add result to line 14 for total tax and first quarter.
- Line 21 Enter total amount due by adding lines 14 and 20. Pay with check or money order payable to: City of Mansfield – Income Tax, P.O. Box 577 Mansfield, Ohio 44901

**YOU MUST SIGN RETURN**

## Worksheet A

Use the highest dollar amount of gross wage from each W-2.

## Worksheet B

Line 1 is for taxable income that was reported on the federal tax schedule C.

Line 2 is for rental income only that was reported on the federal tax schedule E.

Line 3 is for other sources of city taxable income, that are not included in lines 1 and 2.

## Worksheet C

If you turn age 65 during the year and had W-2 income during the year as reported on line 1 of this tax return, you are allowed to reduce your wage amount shown on the W-2 form by \$2,500.00. Show this as a deduction on line 4 of the tax return.

**ALERT:** When reducing your income for the age 65 or older credit and your income is subject to tax to another city, then your 1% credit on line 9c is reduced. Example: Your W-2 wage is \$20,000.00 and your income was earned in Ontario. Your W-2 indicates that Ontario tax was paid in the amount of \$300.00. Your other city tax credit would be calculated as follows: Wage of \$20,000 less \$2,500 senior credit leaves taxable amount of \$17,500.00 with a resident 1% credit other city tax credit calculates out to \$175.00 for line 9c.

**RENTALS:** If you turn age 65 during the year and have rental income that is subject to the Mansfield income tax, and **if such income comprises the taxpayer's total income subject to taxation and such income is less than six thousand three hundred fifty dollars (\$6,350) annually.** If all conditions are met then this income is exempt. Show this as a deduction on line 6 of the tax return.

## Net Operating Losses - Prior Year Losses (line 6).

The State of Ohio General Assembly modified municipal income taxation to allow a net operating loss carry forward deduction beginning with losses incurred after January 1, 2017. The loss can be carried forward for a 5-year period. Tax years 2018 through 2022 were limited to the lesser amount of 50% of the taxpayers available NOL or 50% of the net operating loss necessary to reduce the taxpayer's municipal taxable income to zero. Beginning with tax year 2023 there is no 50% restriction.

Net operating losses cannot offset qualifying wages (i.e. w-2 income.)

	Column 1	Column 2	Column 3	Column 4	Column 5
Prior Tax Year	Net Operating Loss	Prior Years: NOL utilized	Prior Year Carryforward	Current taxable year NOL used	Future Taxable Year Carryforward
2018					
2019					
2020					
2021					
2022					
Totals					

Column 1: For each prior year tax year for which you incurred a net operating loss (NOL), enter the dollar amount of NOL incurred.

Column 2: Enter the portion of NOL incurred (col 1) which has already been used in tax years prior to the current tax year.

Column 3: Carryforward available for current tax year. Column 1 less column 2.

Column 4: Enter carryforward used on current tax year return.

Column 5: Carryforward available for future tax years. Column 3 less column 4.

Total: Column 4 total NOL used on this tax return.