

City of Orrville, Ohio
Income Tax
Individual Return Instructions

Your income tax mailing may include 2 individual return forms. Only 1 needs to be filed. If your situation meets any of the categories shown on the EZ form, you may file the EZ form and disregard the form IR. If you owe any tax, the IR form is the one to file.

The top portion of form IR is for general information. If you filed a return for the previous year, this year's return may have your name and address pre-printed on the form. If not, print your name and address on the return. If you are filing a joint return, enter both yours and your spouse's social security numbers. If you were fully retired and did not receive earned income, check the box claiming your retirement and enter the date on which you became fully retired. If you were a resident of Orrville for less than the entire calendar year, your earnings are subject to Orrville tax for the portion of time you were a resident of Orrville. See "Partial Year Resident" section of the general information sheet.

Complete the "W-2 Worksheet" section. In this section, list all employers, gross earnings and the amounts of city taxes withheld from all earnings. **Note: the credit for city taxes withheld by another city cannot exceed 1.0% of the gross earnings for that city.**

Line 1 Enter the total from column 2 of the "W-2 Worksheet". This should be the total gross compensation from all W2 forms. Use the amounts from box #5 or box #18 of the W2, **whichever is larger**. The income that is taxable by the city may differ from that of the Federal and State. Be sure to attach all W2 forms or legible copies.

Line 2 On this line enter any taxable income, other than W2 earnings. Income from 1099's, business or rental net profit, income from partnerships, estates, trusts, fees, etc., are examples of what should be reported. Attach copies of federal schedules that support any income reported here. **Note: current year business/rental profits and losses may be netted for reporting purposes, however a business/rental loss may not be deducted from taxable income reported on line #1.**

Line 3 Enter adjustments to taxable income on this line. Unreimbursed employee business expenses in excess of 2% of Federal Adjusted Gross Income may be deducted. If income is allocated between cities, the amount of 2106 expense credit must also be allocated. **Note: a copy of Federal form 2106 and Schedule A from the Federal return must be included or the deduction will be disallowed. You may not deduct as an adjustment, 1/2 of self-employment tax or health insurance premiums paid.**

Line 4 Add lines 1, 2 and subtract line 3, (if applicable). This is your total taxable income.

Line 5 Multiply line 4 by 1.0% (.010) This is your Orrville tax due before any credits.

Line 6 Enter the amount of Orrville tax withheld from earnings. Column #3 total "W2 Worksheet".

Line 7 Enter any prior year carry forward credits. Usually pre-printed on the return.

Line 8 Enter any estimated tax payments that were made in 2009, if not pre-printed on the return.

Line 9 Enter the amount of credit for city income taxes withheld and paid to other cities. Column #4 total "W2 Worksheet". **Note: this amount cannot exceed 1.0%, even if withheld at a higher rate.**

Line 10 Add lines 6 through 9. These are your total credits.

Line 11 Subtract the amount on line 10 from the amount on line 5. If line 5 is greater than line 10, enter the amount of tax due.

Line 12 Returns postmarked after the filing deadline of April 15 and returns without payment of the tax are subject to the late filing penalty of \$50.00.

Line 13 Interest charges are assessed for failure to pay the taxes when due. Interest is calculated at one half percent (0.5%) per month or fraction thereof.

Line 14 Add lines 11, 12 and 13. This is the total tax, penalty and interest.

Line 15 If the amount on line 10 is greater than the amount on line 5, enter the amount of overpayment.

Line 16 Enter the amount of line 15 that you want refunded. **Note: amounts less than \$5.00 will not be refunded per Orrville Tax Ordinance, section 181.05(g).**

Line 17 Enter the amount of line 15 that you want as a credit to next year's tax. (if more than \$5.00).

NOTE:

If your only source of taxable income was from W2 wages or 1099 income, you will only need to complete side 1 of the IR return form.