

**City of Orrville, Ohio, Income Tax
Instructions for Individual Tax Return, (form IR)**

The City of Orrville has two individual income tax return forms. The EZ form, which may be used by individuals for situations such as: 1. Taxpayers having only W2 earnings which had city tax withheld. 2. Taxpayers that are recently retired. 3. Taxpayers on disability or 4. Taxpayers currently on active military duty. If you are going to owe tax to the city, you cannot use this return. The other form is the IR form. The most common use of this form is reporting earnings that weren't fully taxed, income from rental activity, self-employment income, 1099 income, gambling or lottery winnings.

Both individual return forms can be found on the City's website www.orrville.com. The forms are in PDF format and although the return cannot be filed electronically, it can be filled in and printed on your printer. After printing, attach all W2 forms, federal schedules and other documentation. Sign the return, include payment and mail the return to the Orrville Income Tax department. Be sure the return is postmarked by the due date to avoid penalties and interest charges.

The top portion of form IR is for general information. Identifying information such as names, address, residency and filing status, social security numbers are needed. 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. See "Partial Year Resident" section of the general information sheet.

Line 1 If you had only one W2 form, enter the larger wage from box 5 or box 18. The taxable income of the city may differ from that of the Federal and State. If you have multiple W2's, complete 'Worksheet A' on page 2. Calculate each W2 separately and list each workplace separately. Column 1, list the city in which you were employed. In column 2 enter the wages earned in each work location. In column 3, enter the amount of Orrville tax withheld, from box 19 of the W2. Enter in column 4 the total tax withheld for other cities of employment, then enter in column 5 the 1% credit allowed by Orrville. Orrville allows a credit for taxes withheld and paid to another city, however, the credit may not exceed 1% of the earnings taxed by another city and shown on each W2. Note: Tax withheld by another city, in excess of Orrville's 1%, cannot be taken as a credit against any untaxed earnings. Now total columns 2, 3 and 5. The total from Worksheet A, column 2, should be entered on line #1.

Line 2 Enter income other than W2 earnings. Totals from Schedules C, E or O, on the back of the return should be entered on this line. Attach appropriate Federal schedules, 1099's and any other documentation. **Note: current year business and rental profits and losses may be netted for tax purposes. However, business or rental losses cannot be deducted from W2 wages reported on line #1.**

Line 3 Add lines 1 and 2. If line #2 is a loss, do not include in total.

Line 4 If you filed a Federal form 2106 for unreimbursed employee business expenses, you may enter that amount on this line. Attach a copy of Federal form 2106 and Schedule A of the Federal return. If not included, the deduction will be disallowed. If income is allocated between cities, the amount of 2106 credit must likewise be allocated. Also, you may not deduct as an adjustment, 1/2 of self-employment tax or health insurance premiums paid.

Line 5 Add or subtract line 4 from line 3. This is your total taxable income.

Line 6 Multiply line 5 time 1%. (.01)

Line 7 As shown on the W2 form, enter the amount of Orrville tax withheld from earnings. This is reported in box 19. Box 20 should identify 'Orrville'. Do not take credit for School District tax that was withheld. Occasionally it is also reported in box 20. If you had multiple W2's and completed 'Worksheet A', enter the total from Column 3 on line 7.

Line 8 Enter the credit for taxes withheld by other cities, as shown in Column 5 total of 'Worksheet A'.

Line 9 Enter any credit for taxes paid to another city and not shown on a W2. Again, this credit may not exceed 1% of the income actually taxed. No credit will allowed on profit negated by a loss. Attach copies of other city tax returns.

Line 10 Enter any estimated tax payments made throughout the year. If you are unsure of the amount, call the Orrville tax office to verify the credit.

Line 11 If you had any unused tax credit from a prior year, enter that amount here. Again the Orrville tax office can verify this amount.

Line 12 Add lines 7 through 11. These are your total credits.

Line 13 Subtract line 11 from line 6. This is the balance of tax due with the return.

Line 14 Penalty: Enter the appropriate penalties charges. See general information sheet, "Penalty and Interest" section.

Line 15 Interest is assessed to all taxes received after the due date of the return. To calculate this amount, use the Federal Short Term Interest rate, rounded to nearest whole percent, plus 5%. The 2016 rate will be assessed at 5%.

Line 16 Total due for Tax, penalty and interest. Add lines 13, 14 and 15.

Line 17 If line 6 is less than line 12, this is your overpayment.

Line 18 If overpayment is more than \$10.00, amount to be refunded to you. ORC 718.19

Line 17 If overpayment is more than \$10.00, amount to be credited to the next taxable year.