

FILE WITH  
**CITY OF STRUTHERS INCOME TAX**  
 6 ELM STREET  
 STRUTHERS, OHIO 44471  
 PHONE: (330) 755-2181 FAX: (330) 755-2916  
 Web: [www.cityofstruthers.com](http://www.cityofstruthers.com)

YEAR \_\_\_\_\_  
 or Fiscal Period \_\_\_\_\_  
 to \_\_\_\_\_

FOR TAX OFFICE USE ONLY		
AMOUNT PAID	<input type="checkbox"/> CASH	DATE
	<input type="checkbox"/> CHECK NO _____	
AUDITED BY		DATE OF AUDIT

**DUE DATE: APRIL 15 OR THE IRS DUE DATE**

TAX RETURNS NOT FILED BY THE DUE DATE WILL BE ASSESSED A LATE FILE PENALTY OF \$25 PER MONTH (MAXIMUM \$150), LATE PAYMENT/ESTIMATE PENALTY OF 15% OF THE UNPAID TAX BALANCE AND INTEREST OF 0.5% PER MONTH (6% PER ANNUM).

**ATTACH:** ALL W-2 FORMS, 1099M FORMS, SUBSTANTIATING FEDERAL SCHEDULES (I.E. A,C,E,F), AND FEDERAL 1040,1040A, 1040EZ, 1120 OR 1120A, 1120S.

**EXTENSIONS:** EXTENSION REQUESTS MUST BE FILED BY THE DUE DATE. FEDERAL EXTENSIONS WILL BE HONORED IF ATTACHED TO THE RETURN AND POSTMARKED BY THE EXTENDED IRS DUE DATE.

RETIRED <input type="checkbox"/>	UNEMPLOYED <input type="checkbox"/>	UNDER 18 <input type="checkbox"/>	DATE OF BIRTH
PLEASE MAKE ANY NAME OR ADDRESS CHANGES BELOW.			TAXPAYER: ____/____/____
			SPOUSE: ____/____/____

TAXPAYERS CITY WHERE EMPLOYED _____
SPOUSES CITY WHERE EMPLOYED _____

SOCIAL SECURITY NO. (SELF)	SOCIAL SECURITY NO. (SPOUSE)
____ ____ ____ ____ ____ ____	____ ____ ____ ____ ____ ____

FED. I.D. NO.	PHONE NO.
____ ____ ____ ____ ____ ____	( ) - _____

<b>INCOME</b>	1. WAGES, SALARIES, TIPS & ALL OTHER EMPLOYEE COMPENSATION (Enclose W-2 Forms and/or 1099 MISC. Forms) (Total Compensation Before Any Payroll Deductions - Include Sub Pay, Deferred Compensation) Do Not Include Interest Income. (1) \$ _____
	2. OTHER INCOME (List Type _____) (Include Income From Tips, Commissions, And Other Miscellaneous Income.) (2) \$ _____
	3. PROFIT AND LOSS (LOSSES MAY NOT BE USED TO OFFSET SALARIES, WAGES, COMMISSIONS OR OTHER PERSONAL SERVICE COMPENSATION)
	A. BUSINESS OR PROFESSION (Attach Schedule C. Form 1120A, 1065 of 1120S) LOSS (\$ _____) PROFIT \$ _____
	B. RENTS, PARTNERSHIPS (Attach Schedule E) LOSS (\$ _____) PROFIT \$ _____
	C. NET TAXABLE INCOME (Add Lines A,B) <b>NOT LESS THAN ZERO</b> (3C) \$ _____
4. NON TAXABLE INCOME (4) \$ _____	
A. NOLCF (from 2017 at 50%) (4A) \$ _____	
5. TAXABLE INCOME (Line 1 Plus Line 2 Plus Line 3C as adjusted by Line 4 and 4A) (5) \$ _____	
6. CITY TAX DUE 2% Of Line 5 (6) \$ _____	

<b>CREDITS</b>	7. CREDITS	
	A. STRUTHERS INCOME TAX WITHHELD (7A) \$ _____	
	B. CREDIT FOR TAX PAID TO OTHER CITIES (Not to Exceed 2% per W-2 per city) (7B) \$ _____	
	C. OVERPAYMENT FROM PRIOR YEAR (7C) \$ _____	
	D. ESTIMATED TAX PAYMENTS (7D) \$ _____	
	E. TOTAL CREDITS (Add Lines A, B, C, D) (7E) \$ _____	
	8. BALANCE TAX DUE IF LINE 6 IS GREATER THAN LINE 7E (Payment in Full Must Accompany Return) (8) \$ _____	A. Tax due under \$10.00 not required B. Tax overpaid under \$10.00 not returned
	9. PENALTY (9) \$ _____	
	10. TOTAL AMOUNT DUE PAYABLE TO CITY OF STRUTHERS (LINE 8 PLUS LINE 9) (10) TOTAL DUE \$ _____	
	11. OVER PAYMENT CLAIMED (If Line 7E Exceeds Line 6 Enter Difference Here) (11) \$ _____	
	AMOUNT TO BE CREDITED TO NEXT YEAR ESTIMATE \$ _____ OR REFUNDED \$ _____	

DECLARATION OF ESTIMATED TAX FOR YEAR _____	
1. ESTIMATED TOTAL TAXABLE INCOME FOR YEAR (Gross Income) (1) \$ _____	
2. ESTIMATED TAX DUE 2% (2) \$ _____	
3. LESS CREDIT FOR TAX PAID TO ANOTHER CITY (2% Of Wage On Which Other City Tax is Paid) (NAME OF CITY) (3) \$ _____	
4. LESS STRUTHERS CITY TAX TO BE WITHHELD (4) \$ _____	
5. BALANCE OF ESTIMATED STRUTHERS CITY TAX DECLARED (5) \$ _____	
6. LESS CREDITS (A) OVERPAYMENT ON PREVIOUS YEAR'S RETURN (6A) \$ _____	
(B) PREVIOUS PAYMENT IF THIS IS AN AMENDED DECLARATION (6B) \$ _____	
(C) OTHER (Specify) (6c) \$ _____	
(D) TOTAL CREDITS (6D) \$ _____	
7. NET TAX DUE (Line 5 Less Line 6D) (7) \$ _____	
8. AMOUNT PAID WITH THIS ESTIMATE (Not Less Than 1/4 Of Line 7) (8) \$ _____	
9. BALANCE OF ESTIMATED TAX DUE (Line 7 Less Line 8) (9) \$ _____	
BALANCE PAYABLE IN EQUAL INSTALLMENTS FOR EACH CALENDAR QUARTER	

I CERTIFY THAT I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES, FORMS AND STATEMENTS) AND BELIEVE IT IS TRUE, CORRECT AND COMPLETE.

X SIGNATURE OF PERSON PREPARING, IF OTHER THAN TAXPAYER	DATE	X SIGNATURE OF TAXPAYER OR AGENT	DATE
NAME OF FIRM OR EMPLOYER	PHONE	TITLE	DATE
ADDRESS	PHONE	X SPOUSE SIGNATURE IF JOINT RETURN	DATE

IF YOU MOVED DURING THIS CALENDAR YEAR, PLEASE ANSWER

MOVED INTO \_\_\_\_\_ STRUTHERS, OHIO \_\_\_\_\_ ON \_\_\_\_\_ FROM \_\_\_\_\_

MOVED FROM \_\_\_\_\_ STRUTHERS, OHIO \_\_\_\_\_ ON \_\_\_\_\_ TO \_\_\_\_\_

**(ATTACH FEDERAL FORMS AND SCHEDULES)**

**SCHEDULE A - PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION - SOLE PROPRIETORSHIP - PARTNERSHIP - OR CORPORATION**

- 1. NET PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION (ATTACH FEDERAL FORMS AND SCHEDULES) ..... \$ \_\_\_\_\_
- 2. A. ITEMS NOT DEDUCTIBLE (Schedule X, Line M) ..... Add \$ \_\_\_\_\_
- B. ITEMS NOT TAXABLE (Schedule X, Line Z) ..... Deduct \$ \_\_\_\_\_
- C. ENTER EXCESS LINE 2A OR 2B ..... \$ \_\_\_\_\_
- 3. A. ADJUSTED NET INCOME (Line 1 Plus / Minus Line 2C) **IF SCHEDULE X IS USED** ..... \$ \_\_\_\_\_
- B. AMOUNT ALLOCABLE TO STRUTHERS IF SCHEDULE Y STEP 5 IS USED \_\_\_\_\_ % OF LINE 3A ..... \$ \_\_\_\_\_
- 4. TAXABLE BUSINESS INCOME: LINE 3A OR LINE 3B (Enter On Page 1 Line 5) ..... \$ \_\_\_\_\_

**SCHEDULE X - RECONCILIATION WITH FEDERAL INCOME TAX RETURN**

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	ADD
a. CAPITAL LOSSES (From Federal Schedule D) .....	\$ _____	n. CAPITAL GAINS (Exclusive of Gains treated as Ordinary income for Federal Income Tax purposes Attach Federal Schedule D) .....	\$ _____
b. EXPENSES APPLICABLE TO NON-TAXABLE INCOME (Not less than 5% of line Z) .....	_____	o. INTEREST EARNED OR ACCRUED (Subject to Ohio intangible Personal Property Tax and Obligations of the United States Government) .....	_____
c. INCOME TAXES (Federal-State-Municipalities) .....	_____	p. DIVIDENDS .....	_____
d. PAYMENTS TO PARTNERS OR COMPENSATION OF OFFICERS, SUB CHAPTER S CORPORATION .....	_____	q. INCOME FROM PATENTS AND COPYRIGHTS .....	_____
e. SICK PAY EXCLUSIONS OMITTED IN LINE 1 ABOVE .....	_____	r. OTHER (Explain) .....	_____
f. CONTRIBUTIONS in excess of 5% of Net Profits) .....	_____	z. TOTAL DEDUCTIONS (ENTER ON LINE 2B ABOVE) .....	\$ _____
g. LOSS CARRY FORWARD .....	_____		
h. OTHER (EXPLAIN) .....	_____		
m. TOTAL ADDITIONS (ENTER ON LINE 2A ABOVE) .....	\$ _____		

**SCHEDULE Y - BUSINESS ALLOCATION FORMULA**

	A. Located Everywhere	B. Located in STRUTHERS	C. Percentage (B - A)
Step 1. Average value of real and tangible personal property .....	\$ _____	\$ _____	
Gross annual rentals multiplied by 8 .....	\$ _____	\$ _____	
Total step 1 .....	\$ _____	\$ _____	_____ %
Step 2. Total wages, salaries, commissions and other compensation of all employees .....	\$ _____	\$ _____	_____ %
Step 3. Gross receipts from sales and work or services performed .....	\$ _____	\$ _____	_____ %
Step 4. Total percentages .....			_____ %
Step 5. Average percentage (divide total percentages by number of percentages used enter Schedule A, Line 3B.) .....			_____ %