

Please mail signed & completed form along with required documentation and mail payment to:  <b>VILLAGE OF MILLERSBURG</b> <b>INCOME TAX DEPARTMENT</b> 6 N. Washington St Millersburg, OH 44654 Phone (330) 674-6891 Fax (330) 674-9044	<b>INDIVIDUAL INCOME TAX RETURN</b>  <b>VILLAGE OF MILLERSBURG</b>	Tax Dept Use Only Date Rec'd _____
	For Tax Year: _____	Pmt \$ _____  Cash <input type="checkbox"/> Check # _____ MO# _____
	<b>Due on or before April 15</b>	
	<b>MANDATORY RESIDENT FILING REQUIREMENT</b> <b>Filing required even if no tax is due</b> <b>Income Tax Rate is 1.5%</b>	

Account # _____	Social Security # _____
NAME _____	Date of Birth _____
SPOUSE NAME _____	Spouse Social Security # _____
ADDRESS _____	Spouse Date of Birth _____
CITY/STATE/ZIP _____	Partial Year Millersburg Resident Dates Date moved in _____ Date moved out _____
PHONE _____	
EMAIL ADDRESS _____	

INCOME	
1. TOTAL QUALIFYING WAGES (REPORT THE HIGHER OF BOX 5 OR BOX 18 ON W-2) <b>ATTACH ALL W-2 FORMS</b>	\$ _____
2. <b>INCOME OTHER THAN WAGES. (NO LOSS CAN OFFSET W-2 WAGES) ATTACH FEDERAL 1040 &amp; SCHEDULES, 1099 Misc, W-2G, etc.</b> <i>Business Income (Sched. C), Rental Income (Sched. E), Farm Income (Sched. F), Lottery Winnings (W-2G), etc.</i>	\$ _____
3. ENTER ALLOWABLE NOL <b>ATTACH FEDERAL FORM(S) 1045 A &amp; B</b>	(\$ _____ )
4. <b>TOTAL MILLERSBURG TAXABLE INCOME (Add LINE 1 &amp; 2, Subtract Line 3) (Only add line 2 if it is positive)</b>	\$ _____

TAX	
5. MILLERSBURG TAX - <b>Multiply Taxable Income - Line 4 by 1.5%</b>	\$ _____

CREDITS	
6. MILLERSBURG TAX WITHHELD (W-2, BOX 19 ONLY IF BOX 20 READS 'MILLERSBURG') <b>ATTACH ALL W-2 FORMS</b> <b>*NO CREDIT ALLOWED FOR ANY OTHER MUNICIPALITY TAX WITHHELD*</b>	\$ _____
7. 2025 DECLARATION OF ESTIMATED TAX PAID TO MILLERSBURG	\$ _____
8. PRIOR YEAR OVERPAYMENT OF MILLERSBURG TAX NOT REFUNDED	\$ _____
9. <b>TOTAL PAYMENTS &amp; CREDITS (Add lines 6 through 8)</b>	\$ _____

BALANCE DUE, CREDIT OR REFUND	
10. BALANCE OF TAX DUE OR OVERPAYMENT (Line 5 minus Line 9)	\$ _____
11. LATE FILING PENALTY = <b>\$25.00</b> for each month the return is past due. Maximum penalty capped at <b>\$150.00</b> <b>PENALTY APPLIES REGARDLESS OF THE TAX LIABILITY ON RETURN</b>	\$ _____
12. LATE PAYMENT PENALTY OF 15% ON UNPAID TAX BALANCE	\$ _____
13. INTEREST RATE OF FEDERAL SHORT-TERM RATE + 5% PER MONTH ON ALL UNPAID TAXES (.12 X _____ MONTHS)	\$ _____
14. TOTAL INTEREST & PENALTIES (Add lines 11 through 13)	\$ _____
15a. <b>TOTAL MILLERSBURG TAX DUE INCLUDING INTEREST AND PENALTIES (Add line 10 and 14)</b>	\$ _____
15b. <input type="checkbox"/> #15 IS A POSITIVE NUMBER. TOTAL TAX DUE IS	\$ _____
15c. <input type="checkbox"/> #15 IS A NEGATIVE NUMBER TOTAL OVERPAYMENT IS	\$ _____
Check one: <input type="checkbox"/> REFUND <input type="checkbox"/> CREDIT	

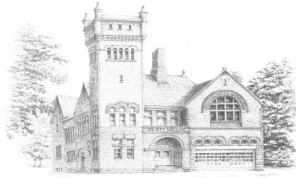
AMOUNTS UNDER \$10.00 WILL NOT BE REFUNDED, BILLED, OR CARRIED FORWARD	
2026 DECLARATION OF ESTIMATED TAX - Required for all Taxpayers who anticipate a Tax Liability of \$200.00 or more	
16. TOTAL ESTIMATED INCOME SUBJECT TO MILLERSBURG TAX \$ _____ MULTIPLIED BY 1.5%	\$ _____
17. TOTAL ESTIMATED MILLERSBURG TAX TO BE WITHHELD BY EMPLOYER	\$ _____
18. CREDIT FROM PRIOR YEAR OVERPAYMENT	\$ _____
19. ESTIMATED TAX DUE (Line 16 minus line 17 & 18)	\$ _____
20. <b>NET ESTIMATED TAX DUE WITH THIS RETURN (Line 19 x 25%)</b>	\$ _____

TOTAL DUE WITH THIS RETURN	
21. <b>TOTAL DUE WITH THIS RETURN (LINE 15b + LINE 20 = AMOUNT ENCLOSED)</b>	\$ _____

THE UNDERSIGNED DECLARES THAT THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS(S)) IS A TRUE, CORRECT AND COMPLETE RETURN FOR THE TAXABLE PERIOD STATED UNDER PENALTY OF PERJURY.

IF THIS RETURN WAS PREPARED BY A TAX PROFESSIONAL, MAY WE CONTACT THEM DIRECTLY WITH QUESTIONS? ☐ YES ☐ NO

SIGNATURE OF TAXPAYER (REQUIRED)	DATE	SIGNATURE OF TAX PREPARER	DATE
SIGNATURE OF SPOUSE (IF JOINT RETURN, BOTH MUST SIGN)	DATE	TAX PREPARER PHONE NUMBER AND EMAIL ADDRESS	



## General Instructions for Individual Income Tax Form

### MANDATORY FILING REQUIREMENT FOR RESIDENTS REGARDLESS OF WHETHER TAX IS DUE OR NOT

#### Calculating taxable income

**Line 1** If your source of income is from wages, fill out line 1, combining all W2's you received. Use Box 5 or Box 18 (whichever is greater) of your W-2 for gross wages. **ATTACH ALL W-2s.**

**Line 2** If you received any 1099-Misc forms, business income (Federal Schedule C), rental income (Federal Schedule E), farm income (Federal Schedule F), lottery winnings (W-2G), etc., combine all types of income and enter on line 2. **ATTACH ALL SCHEDULES & FORMS.**

**Line 3** Enter allowable net operating loss on Line 3. **ATTACH FEDERAL FORM(S) 1045 A & B.**

**Line 4** Add Line 1 & 2. Subtract Line 3, enter the total taxable income on line 4.

**Note:** Part-year residents can calculate their Millersburg City taxable income using either a 365-day, 52-week or 12-month proration. We also accept a paystub that reports year-to-date income totals on or about the time of the move. Please show how you arrived at your Millersburg taxable income and if you used a paystub, please attach a copy.

#### Calculating Millersburg Tax

**Line 5** Multiply Line 4 by 1.5%. Enter that amount on **Line 5**. This is your total tax due before credits.

#### Calculating Credits

**Line 6** Enter the total MILLERSBURG income tax withheld by your employer (Box 19 on your W-2s) on line 6. **Only allowed for tax paid to Millersburg. No other municipal tax credits are allowed.**

**Line 7** Enter the sum of estimated tax payments made to Millersburg.

**Line 8** Enter any prior year credits on line 8.

**Note:** If you are unsure how much you have paid in or how much your carry forward was, you may contact the tax department.

**Line 9** Add Lines 6, 7, & 8. Enter the total credits. This is your total credit.

#### Calculating Balance Due, Refund, or Credit for next tax year.

**Line 10** Line 5 minus Line 9 equals tax due or overpayment – A positive result indicates the amount of tax due. A negative number indicates an overpayment.

**Line 11** A return filed after the due date is subject to a late filing fee of \$25 per month, up to \$150 whether or not there is tax due on the return.

**Line 12** If filed after the due date, enter the amount of penalty due. The penalty is 15% of the amount due on Line 10. Enter the penalty.

**Line 13** If filed after the due date, enter the amount of interest due. The interest rate for late returns is the current Federal Short-term Rate + 5% applied monthly. When calculating the interest charge, one month past due runs from the 16th day (the day after the due date) to the 15th day of the following month. Fractions of a month will be counted as an additional month late.

**EXTENSIONS:** Only accounts on a federal extension. Notify the tax department of your federal extension and attach a copy of the extension to your Millersburg return when submitted. The Millersburg Tax Department does not have access to IRS data to know if you were on a valid federal extension.

**Line 14** Add Lines 11, 12, & 13. Enter the total. This is your total penalties and interest.

**Line 15a** Add Line 10 to Line 14. Enter the total.

**Line 15b** If 15a is a positive number enter it on line 15b. This is your total tax due.

**Line 15c** If 15a is a negative number enter it on line 15c. This is your overpayment. Choose either REFUND or CREDIT.

**Note:** No tax is due if this amount is \$10.00 or less. If the overpayment amount is \$10.00 or less, no refund or credit will be issued.

#### Declaration of Estimated Tax

Taxpayers who anticipate owing \$200 or more in Millersburg income tax for the current tax year are to complete the declaration of estimated tax.

**Note:** A taxpayer can be subject to underpayment penalty and interest if estimated taxes are not paid as outlined in Section 718.08 of the Ohio Revised Code. Estimated payments for individuals are due 4/15, 6/15, 9/15 and 1/15 of the following year. The tax department will send you 2nd, 3rd and 4th quarter estimated tax statements (1st quarter due with prior year return) and taxpayers should expect to receive their statement two to three weeks prior to the due date.

**Line 16** Enter the amount of estimated income for tax year and multiply by 1.5%.

**Line 17** Enter the total amount of Millersburg tax to be withheld by your employer.

**Line 18** Enter the amount of credit carry-forward.

**Line 19** Line 16 less line 17 & 18. If the result is less than \$200, estimated payments are not required.

**Line 20** Multiply line 19 by 25% to determine the amount of estimated tax due for the first quarter.

#### Total due with this Return

**Line 21** Add line 15b and line 20. This is the total amount due with this return.

Make checks payable to Millersburg Tax. Online payments can be made on our website via electronic check, credit card or debit card. A convenience fee will be added to all online payments. To pay online visit [www.millersburgohio.com](http://www.millersburgohio.com) and click Online Bill Pay.

**PLEASE REMEMBER TO SIGN AND DATE YOUR RETURN**