



CITY OF HUBBARD INCOME TAX RETURN

YEAR \_\_\_\_\_

OR PERIOD FROM \_\_\_\_\_ TO \_\_\_\_\_

DUE DATE APRIL 15

Make Check or Money Order Payable to: HUBBARD CITY INCOME TAX

MAIL TO: P.O.Box 307 Hubbard, OH 44425-0307

Ph. 330-534-6299 Fax: 330-534-6282 www.cityofhubbard.com

FOR TAX OFFICE USE ONLY

Amount Paid CASH CHECK NO. AUDITED BY

Were you a Hubbard resident for the entire year? YES NO If no: Date moved into Hubbard: Date moved out of Hubbard: IF YOU RENT, GIVE NAME AND ADDRESS OF LANDLORD: Name: Address:

PLEASE READ GENERAL INSTRUCTIONS ON BACK OF TAX PAYER'S COPY BEFORE PREPARING THIS RETURN

Indicate here if you are Retired and have no taxable income. YOUR NAME AND ADDRESS AS THEY APPEAR ON OUR RECORDS. MAKE ANY NECESSARY CORRECTIONS.

SOCIAL SECURITY NO.(SELF) SOCIAL SECURITY NO.(SPOUSE) FEDERAL ID NO.

- 1. WAGES, SALARIES, TIPS & OTHER COMPENSATION
2. PROFIT AND LOSS (LOSSES MAY NOT BE USED TO OFFSET SALARIES, WAGES, COMMISSIONS OR OTHER PERSONAL SERVICE COMPENSATION)
A. Business or Profession
B. Rents, Partnerships, Estates, Trusts, etc.
C. Farm
D. NET TAXABLE INCOME: Add line A,B,C. of Profit only
3. TAXABLE INCOME (Line 1 plus 2. D.)
4. CITY TAX DUE 1.5% (.015) of Line 3.

- 5. CREDITS
A. Hubbard Income Tax Withheld
B. Credit for tax paid to other cities (1%) per W-2.
C. Payments made on Declaration/Credits and amount paid on extension
D. TOTAL CREDITS (Add lines A,B,C)

- 6. BALANCE TAX DUE IF LINE 4 is larger than LINE 5D (Payment in full must accompany this form)
7. LATE FILING PENALTY (\$25.00) PENALTY \$
NON PAYMENT PENALTY \$ INTEREST \$ (Enter TOTAL PENALTY AND INTEREST) \$

8. TOTAL AMOUNT DUE PAYABLE TO CITY OF HUBBARD (Line 6 plus Line 7) PAYMENT IS REQUIRED WITH RETURN \$

- 9. OVERPAYMENT - AMOUNT to be REFUNDED \$ AMOUNT to be CREDITED to next years return \$
NOTE: Amount of 99c or less is not refundable or payable.

DECLARATION OF ESTIMATED TAX FOR CURRENT YEAR (SEE INSTRUCTIONS ON REVERSE SIDE)

- 1. Total estimated income subject to tax \$ Multiply the tax rate .015 (1.5%) for gross tax
2. Less any CITY TAX to be withheld - 1% limit per W-2
3. Balance Hubbard City Income Tax declared
4. Less Credits: A. Overpayment on previous years return
B. Previous payment, If this is an amended estimate
5. Unpaid balance of net tax due
6. FIRST QUARTER ESTIMATE AMOUNT (DUE APRIL 15 WITH THIS RETURN)

GRAND TOTAL Line 8 ABOVE and FIRST QUARTER ESTIMATE PAYMENT (line 6) PAY THIS AMOUNT \$

I certify that I have examined this return (including accompanying schedules, forms and statements) and believe it is true, correct and complete.

SIGN HERE

Your Signature DATE SPOUSE SIGNATURE (if filing jointly, BOTH must sign even if only one had income) DATE Your telephone number (optional)

Preparer's signature (other than taxpayer) DATE Address (and zip code) Phone: If this return was prepared by a tax preparer, may we contact him/her with questions regarding the preparation of this return? Yes No

DISREGARD THIS PAGE IF ENTIRE TAXABLE INCOME IS FROM SALARY AND WAGES

**ATTACH ALL 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 F).....Add \$ \_\_\_\_\_
- B. ITEMS NOT TAXABLE (Schedule X, Line K).....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 HUBBARD IF SCHEDULE Y STEP 5 IS USED \_\_\_\_\_ % OF LINE 3A.....\$ \_\_\_\_\_

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

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
A. CAPITAL LOSS.....	\$ _____	G. CAPITAL GAINS.....	\$ _____
B. EXPENSES INCURRED IN THE PRODUCTION OF NON TAXABLE INCOME.....	\$ _____	H. INTEREST INCOME.....	\$ _____
C. CITY OR STATE INCOME TAXES.....	\$ _____	I. DIVIDENDS.....	\$ _____
D. PAYMENTS TO PARTNERS.....	\$ _____	J. OTHER (PROVIDE EXPLANATION).....	\$ _____
E. OTHER (PROVIDE EXPLANATION).....	\$ _____	K. TOTAL DEDUCTIONS (ENTER LINE 2B).....	\$ _____
F. TOTAL ADDITIONS (ENTER LINE 2A).....	\$ _____		

**SCHEDULE Y- BUSINESS APPORTIONMENT FORMULA**

	A. Located Everywhere	B. Located in Hubbard	C. Percentage (B / A)
Step 1. Original cost 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 PERCENTAGE BY NUMBER OF PERCENTAGES USED. ENTER ON SCHEDULE A. LINE 3.B.).....			_____

# GENERAL TAX FILING INFORMATION

City of Hubbard Income Tax Department  
220 W. Liberty St.  
Hubbard, OH 44425  
(330) 534-6299 - [www.cityofhubbard.com](http://www.cityofhubbard.com)

## **WHO MUST FILE**

The City of Hubbard Tax Ordinance requires that all Hubbard residents (18 years and older) must file, whether or not their municipal income tax has been fully withheld by their employers. Also, corporations, partnerships and any other entity or person that is resident to Hubbard or has income taxable to the City of Hubbard must file.

## **PART YEARS RESIDENCY**

Part year residency may be figured by using a pay stub from each w-2 closest to your last day in the city or by prorating using a per month basis. The tax department is available to assist you in filing your return.

## **WHEN TO FILE A CITY RETURN**

File as early as possible, but no later than **APRIL 15**. If you were retired or unemployed for the entire tax year, you must supply this information to the tax office by April 15.

## **EXTENSIONS**

An extension with the City of Hubbard is conditionally approved as long as (1) Your tax account is not delinquent in any manner, and (2) A copy of the Federal extension is sent to the tax office by April 15 or you have completed a city extension form available at the tax office by April 15. **Remember, extensions apply to extending the time to file the tax return...NOT the payment of the tax.**

## **INTEREST AND PENALTIES**

Non-filing penalty - A civil penalty of \$25.00 shall be imposed for the first instance of failure to file when due, \$50.00 will be imposed for each subsequent instance;

Non-payment penalty - non payment penalty shall be assessed at one and one-half percent (1--1/2%) per month, or fraction thereof;

Non-payment interest- non payment interest shall be assessed at one and one-half percent (1 1/2%) per month, or fraction thereof.

## **DECLARATION OF ESTIMATED TAX**

If you expect to owe more than \$200 in non-withheld income tax to the City of Hubbard by the end of the year, you are required to file a "Declaration of Estimated Tax" with the tax office. The Declaration is located at the bottom of the tax form and should be filed and the first quarter paid with the tax return. Estimated tax statements will be mailed for the subsequent forms.

## **GENERAL INFORMATION AND FORMS**

Visit our website at [www.cityofhubbard.com](http://www.cityofhubbard.com) to obtain forms. For interactive directions for completing the tax return, click on city income tax on the city website. You can also call or come in to the tax office for help in completing your return.