

VILLAGE OF MC COMB INCOME TAX RETURN

Due Date April 16, 2014

**FORM R
FOR THE TAX YEAR
2013**

Taxpayer's Name & Address _____

Federal Identification Number: _____

	<u>Column 1</u>	<u>Column 2</u>	<u>Column 3</u>
Line 1. Total earned income (Forms W-2 must be attached)	Other Cities	McComb	Gross Earnings
Employer Name _____ City _____	Tax Withheld (Maximum 1%)	Tax Withheld Box 19	Form W-2 Larger of Box 5 or Box 18
1a _____	_____	_____	_____
(If additional space is required, provide list)			
Total Line 1	_____	_____	_____
Line 2. Other income (not apportioned, apportioned income on page 2) (Copies of Federal Schedules must be attached)			
2a Schedule C.....	_____	_____	_____
2b Schedule E.....	_____	_____	_____
2c Schedule F.....	_____	_____	_____
2d Form 1065.....	_____	_____	_____
2e Form 1120.....	_____	_____	_____
2f Form 2106 Deduction.....	_____	()	_____
Total Line 2	_____	_____	_____
Line 3. Other apportioned income from page 2	_____	_____	_____
Line 4. Net loss per previous McComb Return (5 year limit)	_____	_____	()
Line 5. Total Income (Column 3, total lines 1, 2, 3 & 4)	_____	_____	_____
Line 6. McComb Income Tax -1% (.01) of line 5	_____	_____	_____
Line 7. McComb Tax Withheld (Column 2 line 1 total)	_____	_____	_____
Line 8. Payments of Estimated Tax	_____	_____	_____
Line 9. Overpayments from previous year	_____	_____	_____
Line 10. Total McComb tax paid/withheld (total lines 7-9)	_____	_____	_____
Line 11. Other Cities tax paid/withheld (Column 1 line 1 total or copy of other city return)	_____	_____	_____
Line 12. Total tax paid/credit claimed (total lines 10 & 11)	_____	_____	_____
Line 13. Balance of tax due/(overpaid) (line 6 less line 12)	_____	_____	_____
Line 14. Amount of line 13 to credit to next year _____			
Line 15. Amount of line 13 to be refunded _____			

Signature of Taxpayer/Taxpayers _____

Preparer: _____

Date _____

Mail to: Village Income Tax Department
P O Box 756
McComb, OH 45858

VILLAGE OF McCOMB INCOME TAX RETURN

FORM R
FOR THE TAX YEAR
2013

16: Allocable income from attached Federal Schedule

- 16a Schedule C
- 16b Schedule E.....
- 16c Schedule F.....
- 16d Schedule K.....
- 16e Form 1065.....
- 16f Form 1120
- 16g Form 1120S.....
- Total allocable income**.....

Reconciliation with Federal Income Tax Return

- Add:**
- 17a Net loss from sale, exchange or other disposition of capital or other assets.....
 - 17b Expenses incurred in the production of non-taxable income.....
 - 17c City and State Income Taxes.....
 - 17d Net Operating Loss deduction per Federal Return.....
 - 17e Payments to partners.....
 - 17f Sick pay not included in line 1.....
 - 17g Contributions (not business expenses).....
 - 17h Dividends received deduction.....
 - 17i Other expenses not deductible (**attach explanation**).....
 - Total Additions**.....

- Subtract:**
- 18a Net gain from sale, exchange or other disposition of capital or other assets.....
 - 18b Interest earned or accrued.....
 - 18c Dividends.....
 - 18d Income from Patents and Copyrights.....
 - 18e Other income exempt from McComb Tax (**full explanation must be attached**).....
 - Total Subtractions**.....

19. Net Additions/(Subtractions)...(Total lines 17 & 18).....

20. Adjusted allocable income (Line 16 plus line 19).....

BUSINESS APPORTIONMENT FORMULA (See instructions)

	<u>A</u>	<u>B</u>	<u>B divided by A</u>
	Located Everywhere	Located in McComb	Percentage (Round to Six Decimal Places)
Average value of real & tangible personal property.....	_____	_____	_____ %
Gross annual rentals multiplied by 8.....	_____	_____	_____ %
Total.....	_____	_____	_____ %
Gross receipts from sales made and/or work or Services performed.....	_____	_____	_____ %
Wages, salaries etc. paid.....	_____	_____	_____ %
Total percentages.....	_____	_____	_____ %
Average percentage (divide total by number of percentages used).....	_____	_____	_____ %

Income/(loss) apportioned to McComb (multiply line 20 by average percentage & carry to page 1 line 3)....

McComb Income Tax General Instructions

Form R

Section 1. Who must use Form R: Taxpayers whose sources of income require apportionment between municipalities.

Section 2. Who must file: A return must be filed by all individuals, partnerships, corporations, and any other entity having income subject to the McComb Village Income Tax.

Resident taxpayers whose employer withholds another municipal income tax must file a return with the Village of McComb. A credit will be allowed for tax paid to another municipality (not to exceed 1% of the income taxed by such other municipality).

Section 3. When and where to file: Taxpayers who's taxable year ends on December 31 must file on or before the fifteenth day of the fourth month following the end of the year. Fiscal year taxpayers must file within 105 days following the end of such period. Returns are to be filed with the Village of McComb Income Tax Department P O Box 756 McComb, OH 45858.

Section 4. What income is taxable: The McComb Income Tax at the rate of one percent (.01) is levied on the following:

A. On all salaries, wages, commissions and other compensation (except qualified cafeteria plan contributions) earned by resident individuals of the Village of McComb .

B. On all salaries, wages, commissions and other compensation earned (except qualified cafeteria plan contributions) by non-resident individuals of the Village for work done or services performed or rendered in the Village of McComb.

C. On the net profits attributable to McComb of all resident unincorporated businesses, professions, and other activities derived from work done, rentals, or services rendered or performed, and business or other activities conducted in the Village of McComb.

D. On the portion of the distributive share of the net profits of a resident individual, partnership or owner of a resident unincorporated business entity not attributable to McComb and not levied against such unincorporated business entity.

E. On the net profits attributable to McComb of all non-resident unincorporated businesses, professions or other activities, derived from work done, rentals or sales made, or services performed or rendered and business or other activities conducted in the Village of McComb.

F. On the portion of the distributive share of the net profits earned, if a resident individual, partner, or owner of a non-resident unincorporated business entity not attributable to McComb and not levied against such unincorporated business entity.

G. On the net profits of all corporations derived from work done sales made, or services performed or rendered and business or other activities conducted in the Village of McComb.

Section 5. What constitutes net profit: Net profit is the income from the operation of a business, or enterprise and from the use of property, after the provision of all ordinary and necessary expenses either paid or accrued, in accordance with the accounting system used by the taxpayer for Federal Income Tax purpose, adjusted to the requirements of the McComb Income Tax Ordinance (i.e. Taxes based on income, are not deductible).

Section 6. Change in tax liability: An amended McComb Return is required within three months days of the final determination of any changed tax liability resulting from a Federal audit, judicial decision or other circumstance.

Section 7. Penalties and interest: Penalty and interest for late filing or failure to file shall be imposed as provided by the Village Ordinance.

Section 8. Signature of taxpayer: All returns require the signature of the appropriate taxpayers, or in the case of business taxpayers, their authorized agents.

Section 9. Tax Forms: All returns, reflecting income, require the attachment of W-2's reflecting city income tax withheld and the appropriate Federal Income Tax forms and schedules.

Section 10. Exempt incomes

A. Funds received because of service in the Armed Forces of the United States.

B. Poor relief, pension distributions, Social Security benefits, unemployment compensation and disability benefits either private or public.

C. Gains from involuntary conversions, capital gains, patronage refunds, dividends and interest income.

D. Income of all persons under 18 years of age on December 31 of the respective tax year.

Section 11. Payment of Tax: The total amount due must be paid when the return is filed. Checks or money orders should be made payable to the Village of McComb.

Section 12. Retired Persons: Retired residents whose only sources of income are exempted (see Section 10) need only to file a return with a notation, "Retired no taxable income" then sign and date the return.