

# VILLAGE OF MC COMB INCOME TAX RETURN

**Due Date April 17, 2023**  
(Copy of Federal Return must be attached)

**FORM R**  
**FOR THE TAX YEAR**  
**2022**

Taxpayer's Name & Address \_\_\_\_\_

Federal Identification Number: \_\_\_\_\_

Phone Number \_\_\_\_\_

	<u>Column 1</u>	<u>Column 2</u>
<b>Line 1. Total earned income</b> (Forms W-2 must be attached)	<b>McComb Village</b>	<b>Gross Earnings</b>
	Tax	Form W-2
Employer Name	Withheld	Larger of
City	<b>Box 19</b>	<b>Box 5 or Box 18</b>
<b>1a</b> _____		
(If additional space is required, provide list)		
<b>Total Line 1</b>		
<b>Line 2. Other income not apportioned, (apportioned income on page 2)</b> (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.....	( )	
<b>Total Line 2</b> .....		
<b>Line 3. Other apportioned income from page 2</b> .....		
<b>Line 4. Net loss per previous McComb Return (5 year limit-cannot offset earned income)</b> .....		( )
<b>Line 5. Total Income (Column 2, total lines 1, 2, 3 &amp; 4)</b> .....		
<b>Line 6. McComb Income Tax -1% (.01) of line 5</b> .....		
<b>Line 7. McComb Tax Withheld (Column 1 line 1 total)</b> .....		
<b>Line 8. Payments of Estimated Tax</b> .....		
<b>Line 9. Overpayments from previous year</b> .....		
<b>Line 10. Total McComb tax paid/withheld (total lines 7-9)</b> .....		
<b>Line 11. Balance of tax due/(overpaid) (line 6 less line 10)</b> .....		
<b>Line 11. Amount of over payment (line 11) to credit to next year</b> _____		
<b>Line 11. Amount of over payment (line 11) to be refunded</b> _____		

Signature of Taxpayer/Taxpayers \_\_\_\_\_

Preparer: \_\_\_\_\_

Date \_\_\_\_\_

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

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**FORM R**  
FOR THE TAX YEAR  
**2022**

**16: Allocable income from attached Federal Schedules**

- 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	Within 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.....	_____	_____	_____%
<b>Average percentage</b> (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

2022

## 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 subject to the McComb Village Income Tax

**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.
- 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, of a resident individual, partner, or owner of a non-resident unincorporated business entity not attributable to McComb.

G. On the net profits of all corporations derived from work done, products made and sold, 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 the attachment of W-2's reflecting city income tax withheld and a copy of the Federal Income Tax Return, including 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.