The City of Bucyrus has mandatory filing of City Income Tax returns for all Bucyrus residents 18 years of age or older even if no tax is due. However, as a courtesy, retired and permanently disabled residents with no taxable income may file a waiver from filing annual returns with the City. Please review the list of taxable income to determine if you apply. **Please note that being retired or disabled does not excuse anyone from paying taxes on income that is taxable.**

TAXABLE INCOME

1. Wages, salaries and other compensation.
2. Bonuses, stipends and tip income.
3. Commissions, fees and other earned income.
4. Sick pay (including third party sick pay).
5. Employer supplemental unemployment benefits (SUB pay).
6. Strike pay.
7. Vacation pay.
8. Employee contributions to retirement plans & tax deferred annuity plans (including Sec. 401k, 403b, 457b, etc.)
9. Pre-retirement distributions from retirement plans.
10. Profit sharing.
11. Gambling and lottery winnings
12. Contributions made on behalf of employees to tax deferred annuity programs.
13. Uniform, automobile, moving & travel allowances.
14. Reimbursements in excess of deductible expenses.
15. Employer provided educational assistance, taxable to the same extent as for federal taxation.
16. Stock options (taxed when exercised, valued at market price less option price on the date the option is exercised.)
17. Employer paid premiums for group term life insurance over $50,000.00.
18. Compensation paid in goods or services or property usage. Taxed at fair market value.
19. Income from wage continuation plans (including retirement incentive plans & severance pay.)
20. Income from guaranteed annual wage contracts.
21. Director fees.
22. Income from jury duty.
23. Executor fees.
24. Union steward fees.
25. Income from partnerships, estates or trusts.
26. Net profits of businesses, professions, sole proprietorships, etc.
27. Rental income.
28. Farm net income.

NON-TAXABLE INCOME

1. Interest or dividend income.
2. Welfare benefits.
3. Social Security.
4. Income from qualified retirement plans.
5. State unemployment benefits.
6. Worker's compensation.
7. Proceeds of life insurance.
8. Alimony.
9. Military pay and allowances for members of the United States armed forces and their reserve components, including the Ohio National Guard.
10. Earnings of persons under 18 years of age.
11. Capital gains.
12. Contributions made by or on behalf of employee to section 125 plans
13. Patent and copyright income.
14. Royalties derived from intangible property.
15. Annuity distributions.
16. Health & welfare benefits distributed by governmental, charitable, religious or educational organizations.
17. Compensatory insurance proceeds derived from property damage or personal injury settlements.
18. Income from election day poll work under $1,000.00.
19. Housing allowances for Ministers.

Above lists are not all-inclusive. For items not listed contact the Income Tax Dept. for clarification. Phone (419) 562-6767.

BUCYRUS INCOME TAX WAIVER

Please complete this form and return it to:
BUCYRUS CITY INCOME TAX DEPT.
P.O. BOX 28
BUCYRUS, OHIO 44820

THIS FORM MUST BE RECEIVED ON OR BEFORE APRIL 17, 2018 TO BE EXCUSED FROM FILING A BUCYRUS CITY INCOME TAX RETURN FOR TAX YEAR 2017. AND THEREAFTER.

I request a waiver from filing a Bucyrus City Income Tax return because: (Please check one)

☐ I am retired and have no income subject to Bucyrus City Income Tax (wages, self-employment income, rentals, director fees, etc.)

☐ I am permanently disabled and have no income subject to Bucyrus City Income Tax (wages, self-employment income, rentals, director fees, etc.)

I have received a list of taxable income and will contact the City of Bucyrus Income Tax office immediately if I ever receive income from any of the listed sources. I also understand that if I ever do receive any taxable income this waiver will no longer be valid and I will be required to file a City of Bucyrus Income Tax return.

Name _____ Social Security Number _____

Signature _____ Date _____