

CITY OF MARIETTA
INCOME TAX DEPARTMENT
301 PUTNAM STREET
MARIETTA, OHIO 45750

DUE APRIL 15th

ADDRESS SERVICE REQUESTED



IMPORTANT

CITY OF MARIETTA

2014 INCOME TAX RETURN AND 2015 DECLARATION



TO OPEN THIS BOOKLET TEAR HERE ONLY

INSTRUCTIONS ON BACKSIDE OF COVER.

IMPOSITION OF TAX ON BACKSIDE OF RETURN.

**CITY OF MARIETTA INCOME TAX - TAX RATE 1.7%
LINE BY LINE INSTRUCTIONS**

LINE 1. Enter total gross wages, salaries and other employee compensation before deductions. (Use box 5 Medicare Wages or Box 18 Local Wages, whichever figure is larger on your W-2. (Attach all W-2's and/or 1099's).

LINE 2. A. Enter business income or loss - Business or Rental losses cannot be deducted from income on line 1, however a business or rental loss may be used to offset a business or rental profit.

B. Enter rental income or loss.

C. Enter total of other taxable income (Add lines 2A & B) (ATTACH ALL SCHEDULES PERTAINING TO INCOME USED).

NOTE: If the business is a resident business and the allocation formula is used, verification of taxes paid to other cities must be attached.

LINE 3. A. Deduct 2106 employee business expenses. (Attach 2106)

LINE 4. Enter total taxable income, Add lines 1 & 2C, Subtract line 3A.

LINE 5. Multiply line 4 by 1.7 % (.017). This is the Marietta tax due before credits.

LINE 6. A. Enter Marietta Income Tax withheld from W-2

B. Enter income tax paid to other cities. (Cannot exceed 1.7 % even if paid at a higher rate)

C. Enter estimated Marietta tax payments.

D. Enter prior year carryover.

E. Enter total credits (Add lines 6A thru 6D.)

LINE 7. Enter balance of tax due - Subtract Line 6E from line 5. If line 7 shows an overpayment/credit, enter the amount to be refunded or carried over to next year, on line 10. No refunds or credits will be applied for amounts less than \$1.00.

LINE 8. A penalty of 10% of the tax due, is assessed on returns filed after April 15th. Interest is assessed at 1% per month to the balance of tax due, including the penalty charge.

LINE 9. Enter total amount due, add lines 7 and 8.

LINE 10. Enter overpayment to be refunded or credited to next year's taxes. Proper verification required before refund can be issued.

SIGN, DATE AND RETURN WITH PAYMENT OF ANY TAX DUE BY APRIL 15th. REQUESTS FOR EXTENSIONS MUST BE RECEIVED BY APRIL 15th TO AVOID PAST DUE NOTICES. THE INCOME TAX OFFICE DOES NOT AUTOMATICALLY RECEIVE EXTENSIONS.

INSTRUCTIONS FOR DECLARATION OF ESTIMATED INCOME TAX

WHO MUST FILE A DECLARATION OF ESTIMATED INCOME TAX: Every taxpayer who anticipates receiving taxable income subject to Marietta Income tax, and has a balance of tax due of \$50.00 or more must file a Declaration of Estimated Income Tax and make quarterly payments. The balance of estimated tax may be paid in full with the filing of the Declaration or in installments made on or before the due dates shown. (See schedule below). The estimate may be amended at any time.

LINE 1. Enter income subject to Marietta tax, multiply by 1.7%, (.017%) and enter estimated tax due.

LINE 2. (A) Enter taxes withheld by employer.

(B) Enter payments made to other cities - not to exceed 1.7%, (.017%) even if paid at a higher rate.

(C) Overpayment of taxes carried over from previous year

(D) Total credits. (Add lines 2A, B & C)

LINE 3. Net Tax Due (line 1 less line 2D)

LINE 4. Enter 22.5% of line 3 - this is the amount to be paid with this return.

2015 DECLARATION AND RETURN PAYMENT CALENDAR

| BUSINESS DUE | APRIL 15, 2015 | JULY 15, 2015 | OCTOBER 15, 2015 | JANUARY 15, 2016 | APRIL 15, 2016 |
|---------------------|-----------------------|----------------------|-------------------------|-------------------------|-------------------------------|
| PERSONAL DUE | File Declaration | Make 2nd | Make 3rd | Make 4th | File declaration with payment |
| 30TH | with payment | quarterly payment | quarterly payment | quarterly payment | (22.5%) |
| | (22.5%) | (45%) | (67.5%) | (90%) | |

City of Marietta Income Tax

301 Putnam St., Marietta, Oh 45750

Ph. 740-373-4032 Fax 740-376-2049

Website: www.mariettaoh.net

**2014 Marietta Ohio
Income Tax Return**

DUE APRIL 15, 2015

Tax Office Use Only

If Moved During Year of This Return

Give Date of Move _____

INTO CITY _____

OUT OF CITY _____

Check all that applies:

- Resident Full Yr. Proprietor Corporation
 Part Yr. Partner Partnership
 Non-Resident Professional Landlord

YOUR SOCIAL SECURITY NO. _____
 SPOUSE'S SOCIAL SECURITY NO. _____
 FEDERAL ID NO. _____
 DATE OF BIRTH / /

**ATTACH
W-2'S, 1099'S
AND ALL
FEDERAL
SCHEDULES
TO BACK OF
THIS FORM**

| | | | |
|----------------|--|----------|----------|
| INCOME | 1. TOTAL GROSS WAGES, SALARIES, TIPS & OTHER COMPENSATION | \$ _____ | |
| | 2. OTHER TAXABLE INCOME | | |
| | A. Business Profit or Loss (Attach Federal Business & Allocation Schedule) | \$ _____ | |
| | B. Rental Income or Loss (Attach Federal Rental Schedule) | \$ _____ | |
| | C. Total taxable income - Note: Losses cannot offset wages/W-2 income | \$ _____ | |
| TAX | 3. INCOME DEDUCTIONS | | |
| | A. Employee Business Expenses (Attach Federal Form 2106) | \$ _____ | \$ _____ |
| | 4. Taxable Income. (Line 1 plus 2C less line 3 A) | | \$ _____ |
| | 5. Marietta Tax Due - 1.7% of line 4 | | \$ _____ |
| CREDITS | 6. CREDITS | | |
| | A. Marietta Income Tax Withheld by Employers | \$ _____ | |
| | B. Income Tax Paid to Other Cities (Cannot be higher than 1.7%) | \$ _____ | |
| | C. Estimated Tax Paid | \$ _____ | |
| | D. Prior Year Overpayment | \$ _____ | |
| | E. Total Credits (Add lines 6A thru 6D) | | \$ _____ |
| BALANCE | 7. Balance Tax Due (Subtract line 6E from line 5) | | \$ _____ |
| | 8. Penalty of 10% of the tax due. Interest of 1% per month on the unpaid balance | | \$ _____ |
| | 9. Amount Due Before Estimated Taxes | | \$ _____ |
| | 10. Overpayment to be Refunded _____ Or Credited _____ To Next Years Estimate. | | |

NO TAXES OR REFUNDS OF LESS THAN \$1.00 SHALL BE COLLECTED, REFUNDED OR CARRIED FORWARD TO NEXT YEAR

DECLARATION OF ESTIMATED TAX FOR YEAR 2015

Must Be Filed If Tax Balance Due for 2014 Was Over \$50.00

DUE 4/15/15

| | | |
|---|---|----------|
| 1. income subject to tax | _____ Times tax rate of 1.7% for gross tax of | \$ _____ |
| 2. Less Expected Tax Credits: | | |
| A. Tax withheld by employer | \$ _____ | |
| B. Income Tax paid to other cities (cannot be higher than 1.7%) | \$ _____ | |
| C. Overpayment from prior years | \$ _____ | |
| D. Total Credits (Add lines 2A, B & C) | | \$ _____ |
| 3. Net Tax Due (line 1 less line 2D) | | \$ _____ |
| 4. Amount due with this declaration 22.5% of line 3 | | \$ _____ |

| | | | |
|-------------------------|--|-------------------------------|------------------|
| Total Amount Due | | | \$ _____ |
| 2014 Balance Due | | 2015 First Quarter Pmt | Total Due |

I CERTIFY THAT I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS) AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT & COMPLETE. IF PREPARED BY PERSON OTHER THAN TAXPAYER, THE DECLARATION IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.

Preparer (please print) _____ Date _____

Address _____

Phone Number _____

Signature of Taxpayer _____ Date _____

Signature of Spouse (if joint filing) _____ Date _____

Phone Number _____

*** DO NOT USE THIS PAGE IF YOUR ONLY SOURCE OF INCOME IS FROM WAGES, DIVIDENDS OR INTEREST ***
 YOU ARE NOT ENTITLED TO DEDUCT BUSINESS EXPENSES FROM SUCH WAGES.

SCHEDULE C - BUSINESS INCOME (ATTACH FEDERAL SCHEDULE C)

| | | |
|--|----|-------|
| 1. ATTACH COPIES OF FEDERAL SCHEDULES (ENTER TOTAL INCOME FROM SCHEDULES) | \$ | _____ |
| 2. A. ITEMS NOT DEDUCTIBLE (FROM LINE H SCHEDULE X) | \$ | _____ |
| B. ITEMS NOT TAXABLE (FROM LINE E SCHEDULE X) | \$ | _____ |
| C. DIFFERENCE BETWEEN LINES 2A AND 2B TO BE ADDED TO OR SUBTRACTED FROM LINE 1 | \$ | _____ |
| 3. A. ADJUSTED INCOME (LINE 1 PLUS OR MINUS 2C IF SCHEDULE X IS USED) | \$ | _____ |
| B. AMOUNT OF LINE 3A ALLOCABLE TO THIS CITY _____ % | \$ | _____ |
| 4. NET BUSINESS INCOME | \$ | _____ |

SCHEDULE E - INCOME FROM RENTS (ATTACH FEDERAL SCHEDULE E)

| ADDRESS & TYPE OF PROPERTY | 2. RENT AMOUNT | 3. DEPRECIATION | 4. REPAIRS | 5. OTHER EXPENSES | 6. NET INCOME (LOSS) |
|---------------------------------------|----------------|-----------------|------------|-------------------|----------------------|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| NET INCOME (OR LOSS) SCHEDULE E | | | | | \$ |

SCHEDULE H - OTHER INCOME NOT INCLUDED IN SCHEDULE E FROM PARTNERSHIPS, S CORPORATIONS, ESTATES, TRUSTS, FEES, ETC. - (ATTACH APPROPRIATE SCHEDULES)

| RECEIVED FROM | FOR (DESCRIBE) | AMOUNT |
|-------------------------------|----------------|--------|
| | | |
| | | |
| TOTAL INCOME SCHEDULE H | | \$ |

SCHEDULE X - RECONCILIATION WITH FEDERAL INCOME TAX RETURN - TO BE USED ONLY FOR BUSINESS INCOME

| ITEMS NOT DEDUCTIBLE | | ITEMS NOT TAXABLE | |
|---|----|---|----|
| A. NET LOSS FROM CAPITAL OR OTHER ASSETS | \$ | A. CAPITAL GAINS (FROM FED. SCHEDULE) | \$ |
| B. EXPENSES APPLICABLE TO NON-TAXABLE INCOME | \$ | B. INTEREST | \$ |
| C. INCOME TAXES | \$ | C. DIVIDENDS | \$ |
| D. LOSS CARRIED BACK | \$ | D. ROYALTY INCOME (INTANGIBLE) | \$ |
| E. PYMTS. TO PARTNERS OR COMP. OF S CORP OFFICERS | \$ | E. OTHER (EXPLAIN) | \$ |
| F. SICK PAY NOT INCLUDED ON PAGE 1 | \$ | _____ | \$ |
| G. OTHER (EXPLAIN) | \$ | _____ | \$ |
| H. TOTAL ADDITIONS | \$ | F. TOTAL DEDUCTIONS | \$ |

SCHEDULE Y - BUSINESS ALLOCATION FORMULA

| | A. LOCATED EVERYWHERE | B. LOCATED IN CITY | C. PERCENTAGE (B ÷ A) |
|--|-----------------------|--------------------|-----------------------|
| STEP 1. AVERAGE VALUE REAL & TANGIBLE PERSONAL PROPERTY | \$ | \$ | _____ |
| STEP 2. TOTAL WAGES, SALARIES, COMMISSIONS AND OTHER COMPENSATION PAID TO ALL EMPLOYEES | \$ | \$ | _____ |
| STEP 3. GROSS RECEIPTS FROM SALES AND WORK SERVICES PERFORMED | \$ | \$ | _____ |
| STEP 4. TOTAL OF PERCENTAGES | | | _____ |
| STEP 5. AVERAGE PERCENTAGE (DIVIDE TOTAL PERCENTAGES BY NUMBER OF PERCENTAGES USED) ENTER HERE AND ON LINE 3B | | | _____ |

IMPOSITION OF TAX FOR INDIVIDUAL or BUSINESS RETURNS

1. WHO IS REQUIRED TO FILE A RETURN - A return must be filed by:

- (a) EVERY RESIDENT of the city of Marietta, Ohio; 18 years of age or older, who receives any taxable income which is not subject to withholding for the city of Marietta, Ohio, from wages, salaries, commissions, income from prizes, awards, gaming, wagering, lotteries or schemes of chance and other personal service compensation, whether such income results from labor performed, or services rendered within or outside the city of Marietta, Ohio.
- (b) EVERY NON-RESIDENT of the city of Marietta, Ohio; 18 years of age or older, whose entire income tax liability is not withheld from wages, salaries, commissions, income from prizes, awards, gaming, wagering, lotteries or schemes of chance and other personal service compensation, and other compensation earned for work done, or services performed, or rendered within or outside the city of Marietta, Ohio;
- (c) EVERY BUSINESS or PROFESSIONAL ENTITY, including individual proprietorships, members of partnerships and/or associations, fiduciaries, estates and trusts, and other business and income producing enterprises conducted by or for RESIDENTS of the city of Marietta, Ohio, whether within or outside the city of Marietta, Ohio;
- (d) EVERY BUSINESS or PROFESSIONAL ENTITY, including individual proprietorships, members of partnerships and/or associations, and other business and income producing enterprises, conducted in the city of Marietta, Ohio, by NON-RESIDENTS;
- (e) EVERY CORPORATION conducting activities in the city of Marietta, Ohio;
- (f) FIDUCIARIES OF ACTIVE TRUSTS or ESTATES the operation of which produces income within the city of Marietta, Ohio.

2. WHEN AND WHERE to FILE RETURN - The return must be filed on or before April 15; with the Municipal Income Tax Department, 301 Putnam Street, Marietta, Ohio. All wage earners must file on a calendar year basis. Fiscal and partial year taxpayers shall file on or before the 15th of the fourth month following the beginning of their fiscal year or other period.

3. PAYMENT OF TAX - The tax must be paid in full with the filing of the return. Checks or money orders should be made payable to the Marietta Income Tax Fund, and mailed to the Municipal Income Tax Department, 301 Putnam Street, Marietta, Ohio.

4. WHAT IS TAXABLE INCOME - Income subject to taxation, at rate of 1.7% (.017), as herein used, shall be considered to mean:

- (a) In the case of RESIDENT INDIVIDUALS the qualifying wages, salaries, commissions, 401-K, tax shelters and other compensation, income from prizes, awards, gaming, wagering, lotteries or schemes of chance and other personal service compensation, whether paid for in cash, property or other consideration, and whether earned activities in or outside the city of Marietta, Ohio; net income in or outside the city of Marietta, Ohio, the distributive share of net income from partnerships or associations conducting from the rental of property wherever situated; and any other income not expressly excluded by the Ordinance;

(b) In the case of NON-RESIDENT INDIVIDUALS the qualifying wages, salaries, commissions, income from prizes, awards, gaming, wagering, lotteries or schemes of chance and other personal service compensation, and other compensation as enumerated in (a) above, but only to the extent earned within or derived from sources within the city of Marietta, Ohio.

(b) In the case of RESIDENT BUSINESS or PROFESSIONAL ENTITIES, whether sole proprietorships, fiduciaries, estates or trusts, the term income shall be deemed to mean the net profits arising from the business activities wheresoever conducted;

(c) In the case of CORPORATIONS and NON-RESIDENT BUSINESS or PROFESSIONAL ENTITIES whether sole proprietorships, fiduciaries, estates or trust, the term income shall convey the same meaning as interpreted in (c) above, but the tax shall apply only to that portion of the net profit arising from business activities conducted in the city of Marietta, Ohio.

5. NON-TAXABLE INCOME

(a) Net gain from sale, exchange or other disposition of capital or other assets;

(b) Interest, dividends;

(c) Income from patents and copyrights;

(d) Military pay;

(e) Pensions, retirement (for example 1099-R) unemployment benefits;

(f) Damage compensation;

(g) Cafeteria plans.

6. The following items are NOT DEDUCTIBLE from municipal tax:

(a) Net loss from sale, exchange or other disp. of capital or other assets;

(b) Interest and/or other expense incurred in production of non-taxable income;

(c) Income taxes;

(d) Net operating loss deduction per federal return;

(e) Payments to partners;

(f) Sick pay not included in lines 1-4;

(g) Contributions.

(h) Income from prizes, awards, gaming, wagering, lotteries or schemes of chance.

7. INTEREST and PENALTIES - Any tax liability remaining unpaid after it becomes due shall be liable to penalty and interest. **Interest:** 1% per month of unpaid balance. **Penalties:** 10% (ten percent) of amount of unpaid balance.

8. VIOLATIONS - Failure of a taxpayer to file a return may cause the imposition of additional penalties.

9. If status of taxpayer has changed and does not appear to require filing, please state reason on this form, sign and return form promptly.

IMPOSITION OF TAX FOR DECLARATIONS

1. WHO MUST MAKE A DECLARATION - A declaration of estimated tax must be made by:

- (a) EVERY RESIDENT of the city of Marietta, Ohio, who expects to receive any taxable income which will not be subject to withholding for the city of Marietta, Ohio, from wages, salaries, commissions, income from prizes, awards, gaming, wagering, lotteries or schemes of chance and other personal service compensation, whether such income results from labor performed, or services rendered within or outside the city of Marietta, Ohio.
- (b) EVERY NON-RESIDENT of the city of Marietta, Ohio, whose entire income tax liability is not withheld for wages, salaries, commissions, income from prizes, awards, gaming, wagering, lotteries or schemes of chance and other personal service compensation, and other compensation earned for work done, or services rendered within or outside the city of Marietta, Ohio.
- (c) EVERY BUSINESS or PROFESSIONAL ENTITY, including individual proprietorships, members of partnerships and/or associations, fiduciaries, estates and trusts, and other business and income producing enterprises conducted by or for RESIDENTS of the city of Marietta, Ohio, whether within or without the city of Marietta, Ohio;
- (d) EVERY BUSINESS or PROFESSIONAL ENTITY, including individual proprietorships, members of partnerships and/or associations, and other business and income producing enterprises, conducted in the city of Marietta, Ohio, by NON-RESIDENTS;
- (e) EVERY CORPORATION conducting activities in the city of Marietta, Ohio;
- (f) FIDUCIARIES OF ACTIVE TRUSTS or ESTATES the operation of which produces income within the city of Marietta, Ohio.

WHEN AND WHERE to FILE DECLARATION - The declaration must be filed on or before April 15, with the Municipal Income Tax Department, 301 Putnam Street, Marietta, Ohio. All wage earners must file on a calendar year basis. Fiscal and partial year taxpayers shall file on or before the last day of the fourth month following the beginning of their fiscal year or other period.

PAYMENT OF ESTIMATED TAX - The estimated tax may be paid in full with the Declaration or in equal quarterly payments. Quarterly payments are due and shall be paid on or before April 15, July 15, October 15 and January 15 for business, for personal due the 30th. The estimate may be amended at the time of making any quarter payment. A QUARTERLY PAYMENT MUST ACCOMPANY THIS FORM. Checks or money orders should be made payable to the Marietta Income Tax Fund, and mailed to the Municipal Income Tax Department, 301 Putnam Street, Marietta, Ohio 45750-3075.

WHAT IS TAXABLE INCOME - Income subject to taxation, at rate of 1.7% (.017), as herein used, shall be considered to mean:

(a) In the case of RESIDENT INDIVIDUALS the qualifying wages, salaries, commissions, income from prizes, awards, gaming, wagering, lotteries or schemes of chance and other personal service compensation, and other compensation, whether paid for in cash, property or other consideration, and whether earned in or outside the city of Marietta, Ohio; the distributive share of net income from partnerships or associations conducting activities in or outside the city of Marietta, Ohio; net income from the rental of property wherever situated; and any other income not expressly excluded by the Ordinance;

(b) In the case of NON-RESIDENT INDIVIDUALS the qualifying wages, salaries, commissions, income from prizes, awards, gaming, wagering, lotteries or schemes of chance and other personal service compensation, and other compensation as enumerated in (a) above, but only to the extent earned within or derived from sources within the city of Marietta, Ohio.

(c) In the case of RESIDENT BUSINESS or PROFESSIONAL ENTITIES, whether sole proprietorships, fiduciaries, estates or trusts, the term income shall be deemed to mean the net profits arising from the business activities wheresoever conducted;

(d) In the case of CORPORATIONS and NON-RESIDENT BUSINESS or PROFESSIONAL ENTITIES whether sole proprietorships, fiduciaries, estates or trusts, the term income shall convey the same meaning as interpreted in (c) above, but the tax shall apply only to that portion of the net profit arising from business activities conducted in the city of Marietta, Ohio.

INTEREST and PENALTIES - Any installment remaining unpaid after it becomes due shall be liable to penalty and interest. **Interest:** of 1% per month of unpaid balance. **Penalties:** 10% (ten percent) of amount of unpaid balance.

6. VIOLATIONS - Failure of a taxpayer to file an estimate may cause the imposition of additional penalties.

7. If status of taxpayer has changed and does not appear to require filing, please state reason on this form, sign and return form promptly.