

**CITY OF MARIETTA INCOME TAX - TAX RATE 1.7%
LINE BY LINE INSTRUCTIONS
TAX ORDINANCE AVAILABLE UPON REQUEST**

LINE 1. Enter total gross wages, salaries, other employee compensation and gaming winnings 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 \$10.00.

LINE 8. A penalty of 15% of the tax due, is assessed on returns filed after April 17th. Interest is assessed at 0.42% per month to the balance of tax due, including the penalty charge.

LINE 9. A late filing fee of \$25.00 per month not to exceed \$150.00 (Per HB 718).

LINE 10. Enter total amount due, add lines 7 and 8.

LINE 11. Enter overpayment to be refunded or credited to next year's taxes. Proper verification requested before refund can be issued.

SIGN, DATE AND RETURN WITH PAYMENT OF ANY TAX DUE BY APRIL 17th. REQUESTS FOR EXTENSIONS MUST BE RECEIVED BY APRIL 17th TO AVOID PAST DUE NOTICES. THE INCOME TAX OFFICE DOES NOT AUTOMATICALLY RECEIVE EXTENSIONS, FROM THE FEDERAL.

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 \$200.00 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.

2017 DECLARATION AND RETURN PAYMENT CALENDAR

APRIL 17, 2017	JUNE 15, 2017	SEPTEMBER 15, 2017	DECEMBER 15, 2017
File Declaration	Make 2nd	Make 3rd	Make 4th
with payment	quarterly payment	quarterly payment	quarterly payment
(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

**2016 Marietta Ohio
Income Tax Return**

DUE APRIL 17, 2017

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 _____/_____/_____

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 \$ _____
3. INCOME DEDUCTIONS
A. Employee Business Expenses (Attach Federal Form 2106) \$ _____ \$ _____
4. Taxable Income. (Line 1 plus 2C less line 3 A) \$ _____

TAX
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 15% of the tax due. Interest of 0.42% per month on the unpaid balance \$ _____
9. A late fee of \$25.00 per month not to exceed \$150.00 (Per HB 718) \$ _____
10. Amount Due Before Estimated Taxes \$ _____

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

11. Overpayment to be Refunded _____ Or Credited _____ To Next Years Estimate.

NO TAXES OR REFUNDS OF LESS THAN \$10.00 SHALL BE COLLECTED, REFUNDED OR CARRIED FORWARD TO NEXT YEAR

DECLARATION OF ESTIMATED TAX FOR YEAR 2017

Must Be Filed If Tax Balance Due for 2016 Was Over \$200.00

DUE 4/17/17
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			\$
	2016 Balance Due	2017 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 _____