

**CITY OF MARIETTA  
INCOME TAX DEPARTMENT  
308 PUTNAM STREET  
MARIETTA, OHIO 45750-3075**

**ADDRESS SERVICE REQUESTED**



# **IMPORTANT**

**CITY OF MARIETTA  
INCOME TAX RETURN AND DECLARATION**



**TO OPEN THIS BOOKLET TEAR HERE ONLY**

**INSTRUCTIONS ON BACKSIDE OF COVER.  
IMPOSITION OF TAX ON BACKSIDE OF TAXPAYER COPY.**

## INSTRUCTIONS FOR COMPLETING FINAL RETURN

**NOTE:** If requesting extension, a copy of Federal Extension is required prior to due date of city return. Extension request is for filing purposes only. If anticipating tax due, tax must be paid with extension request or interest will be assessed at time of filing return.

**Line 1** List W-2 Income for Individuals (Corporations start on Line 2). Individuals **under 18 years of age need not file**. The following are exempt from City tax: Military pay for service in the armed forces, welfare payments, disability payments, pensions, social security, interest, dividends, capital gains and cafeteria plans. The following are taxable to city when earned: 401-K, tax shelters, etc.

**Line 2** Business Income: Attach all applicable Federal Schedules or Federal Returns to substantiate the profit or loss claimed.

**Line 3** Partnership Income etc: Attach necessary verification.

**Line 4** Rental Income or loss: Attach Federal Schedule E with addresses of all rental property.

**NOTE:** Line 2, 3 and 4; a loss cannot be taken against withholding from Line 1 however, a business or rental loss may be used to offset a business or rental profit.

**Line 5** Line 1 (Individuals only) plus Line 2, 3 or 4 if applicable (use Line 2, 3 or 4 for Business, Partnership or Rental profit or loss). Include applicable verification.

**Line 6** Taxable income from Line 5 multiplied by .017 (1.7%).

**Line 7** Tax withheld by your employer and paid to Marietta.

**Line 8** Amount paid toward Estimated tax or credit from previous return to be applied to tax due.

**Line 9** Income tax paid to other municipalities (100% credit not to exceed 1.7%). Include name of municipality and verification of amount of tax paid.

**Line 10** Tax due from Line 6 minus Line 7, 8 and 9 if applicable.

**Line 11** For a return filed after due date:

Penalty: **10%** (ten percent) of amount of unpaid balance.

Interest: All monies unpaid after taxes become due shall bear interest at the rate of 1% per month of unpaid balance.

**Line 12** Enter amount due: If filed late add line 10 and 11. Payment must accompany return.

**NOTE:** Tax under \$1.00 – no payment required but return must still be filed. An amount under \$1.00 will not be refunded.

**Line 13** Overpayment can be credited to next year's tax liability. Proper verification must be attached before credit can be given or refund issued.

**NOTE:** If you filed the previous year but have not informed the tax office of your change of location (address or job) please file this return and state condition of change.

## INSTRUCTIONS FOR COMPLETING DECLARATION

**LINE 14** Total Estimated Income subject to tax.

**Line 15** Estimated Tax 1.7% (.017) of Line 14.

**Line 19** Balance (Line 17 less Line 18). Take amount of tax due, subtract credit carryover from previous year or amount paid on prior Declaration if applicable; multiply by .225 (22.5%) to arrive at quarterly payment.

**Line 20** At least 22.5% of this Declaration must accompany this return.

## **2006 DECLARATION AND RETURN PAYMENT CALENDAR**

APRIL 15, 2006  
File Declaration  
with payment  
(22.5%)

JULY 15, 2006  
Make 2nd  
quarterly payment  
(45%)

OCTOBER 15, 2006  
Make 3rd  
quarterly payment  
(67.5%)

JANUARY 15, 2007  
Make 4th  
quarterly payment  
(90%)

APRIL 15, 2007  
File returns. Pay  
quarterly payment  
File declaration with payment  
(22.5%)

FORM FR  
MARIETTA INCOME TAX  
DEPARTMENT  
308 PUTNAM STREET  
MARIETTA, OHIO 45750-3075  
740-373-4032

2005  
**MARIETTA INCOME TAX RETURN**  
FOR USE BY ALL TAXPAYERS ON A CALENDAR YEAR BASIS OR OTHER  
TAXABLE PERIOD BEGINNING \_\_\_\_\_ 2005 AND ENDING \_\_\_\_\_  
Calendar Year Taxpayers FILE and PAY on or before April 15, 2006  
Fiscal and Partial Year Taxpayers FILE and PAY within 4 months after end of period.  
FILING REQUIRED EVEN IF NO TAX IS DUE

MAKE CHECK OR MONEY ORDER  
PAYABLE TO:  
**MARIETTA CITY  
INCOME TAX  
FUND**

Soc. Sec. No. (M) [ ] [ ] [ ]  
Soc. Sec. No. (F) [ ] [ ] [ ]  
Fed. I.D. No. [ ] [ ] [ ]

Landlords name and address  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2005 Residency Status (check one)  
 Resident  Partial Year Resident  
 Non-Resident from \_\_\_\_\_ to \_\_\_\_\_

Name & Address imprinted above are as shown by our records.  
(If incorrect or if space is blank, please print your name and address as you wish them to show)

**ATTENTION: If status has changed and does not require filing, PLEASE STATE REASON ON THIS FORM. SIGN AND RETURN PROMPTLY.**

1. INDIVIDUALS NUMBER 1, ONLY, ENTER GROSS WAGES, SALARIES, BONUSES, TIPS, COMMISSIONS AND OTHER COMPENSATION RECEIVED BEFORE ANY PAYROLL DEDUCTIONS.  
ATTACH COPIES OF ALL W-2 AND 1099 FORMS ON BACK

	TOTAL MARIETTA TAX WITHHELD	TOTAL GROSS WAGES
	\$ _____	\$ _____

ATTACH FEDERAL SCHEDULES OR FORMS AS APPLICABLE:

2. NET PROFIT (or Loss) from Business or Profession - 1040 + Schedule C, F, 1120, 1120S, 1065 .....\$ \_\_\_\_\_  
3. NET PROFIT (or Loss) from Partnerships, Estates, Trusts, Fees, etc. - 1040 + Schedule E Page 2 .....\$ \_\_\_\_\_  
4. NET PROFIT (or Loss) from Rentals - 1040 + Schedule E Page 1 .....\$ \_\_\_\_\_  
5. TOTAL INCOME SUBJECT TO TAX - (Lines 1 through 4) W-2 and 1099 Forms must be attached .....\$ \_\_\_\_\_  
6. MARIETTA INCOME TAX - 1.7% (.017 times the amount on Line 5) .....\$ \_\_\_\_\_  
7. LESS: Marietta Tax withheld by Employers .....\$ \_\_\_\_\_  
8. LESS: Payments and Credits on Declaration of Estimated Tax .....\$ \_\_\_\_\_  
9. LESS: Income Taxes paid City of \_\_\_\_\_ (for individuals only) .....\$ \_\_\_\_\_  
10. TOTAL TAX (Lines 6 less Lines 7 through 9) .....\$ \_\_\_\_\_  
11. PLUS: Interest of 1% per month \$ \_\_\_\_\_ and Penalty of 10% \$ \_\_\_\_\_ .....\$ \_\_\_\_\_  
12. BALANCE DUE (Remittance must accompany this return. Payable to MARIETTA CITY INCOME TAX FUND) .....\$ [ ]

NOTE: Amounts of less than one dollar (\$1.00) shall not be collected or refunded.

13. OVERPAYMENT CLAIMED:  Refund \_\_\_\_\_ or  Credit next year's Estimated Tax \$ \_\_\_\_\_  
IF YOU DO NOT ANTICIPATE HAVING TO FILE IN 2006 STATE REASON AND CHECK HERE  \_\_\_\_\_

**DECLARATION OF ESTIMATED TAX FOR YEAR 2006**

14. TOTAL ESTIMATED INCOME SUBJECT TO TAX .....\$ \_\_\_\_\_  
15. ESTIMATED TAX 1.7% (.017) of Line 14 .....\$ \_\_\_\_\_  
16. ESTIMATED MARIETTA TAX WITHHELD OR TO BE WITHHELD DURING YEAR BY EMPLOYER .....\$ \_\_\_\_\_  
17. ESTIMATED MARIETTA TAX PER THIS DECLARATION (Line 15 Less Line 16) .....\$ \_\_\_\_\_  
18. LESS: (a) Credit for Overpayment of Previous Return .....\$ \_\_\_\_\_  
(b) If this is an Amended Return, enter the Total Amount Paid on Prior Declaration .....\$ \_\_\_\_\_  
19. BALANCE OF ESTIMATED TAX (Line 17 Less Line 18a and/or 18b) .....\$ \_\_\_\_\_  
20. AMOUNT PAID WITH THIS DECLARATION (AT LEAST 22.5% OF LINE 19) .....\$ \_\_\_\_\_  
21. AMOUNT ENCLOSED (Line 12) \$ \_\_\_\_\_ plus (Line 20) \$ \_\_\_\_\_ TOTAL \$ [ ]

THE UNDERSIGNED DECLARES THAT THIS RETURN (AND ACCOMPANYING SCHEDULES) IS TRUE AND COMPLETE RETURN FOR THE TAXABLE PERIOD STATED AND THAT THE FIGURES USED HEREIN ARE THE SAME USED FOR FEDERAL TAX PURPOSES.

X  
Signature of Taxpayer or Agent \_\_\_\_\_ Date \_\_\_\_\_ Signature of Person Preparing, If Other Than Taxpayer \_\_\_\_\_ Date \_\_\_\_\_  
Signature of Taxpayers Spouse (if Joint Return) \_\_\_\_\_ Address or Name and Address of Firm or Employer \_\_\_\_\_  
Title \_\_\_\_\_ Phone Number to Contact \_\_\_\_\_

740-373-4032

**2005**  
**MARIETTA INCOME TAX RETURN**  
 FOR USE BY ALL TAXPAYERS ON A CALENDAR YEAR BASIS OR OTHER  
 TAXABLE PERIOD BEGINNING \_\_\_\_\_ 2005 AND ENDING \_\_\_\_\_  
 Calendar Year Taxpayers FILE and PAY on or before April 15, 2006  
 Fiscal and Partial Year Taxpayers FILE and PAY within 4 months after end of period.  
**FILING REQUIRED EVEN IF NO TAX IS DUE**

MAKE CHECK OR MONEY ORDER PAYABLE TO:

**MARIETTA CITY  
 INCOME TAX  
 FUND**

Soc. Sec. No. (M)			
Soc. Sec. No. (F)			
Fed. I.D. No.			

Landlords name and address  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

2005 Residency Status (check one)

Resident       Partial Year Resident

Non-Resident      from \_\_\_\_\_ to \_\_\_\_\_

Name & Address imprinted above are as shown by our records.  
 (If incorrect or if space is blank, please print your name and address as you wish them to show)

**ATTENTION: If status has changed and does not require filing, PLEASE STATE REASON ON THIS FORM. SIGN AND RETURN PROMPTLY.**

1. INDIVIDUALS NUMBER 1, ONLY, ENTER GROSS WAGES, SALARIES, BONUSES, TIPS, COMMISSIONS AND OTHER COMPENSATION RECEIVED BEFORE ANY PAYROLL DEDUCTIONS. <b>ATTACH COPIES OF ALL W-2 AND 1099 FORMS ON BACK</b>	<b>TOTAL MARIETTA TAX WITHHELD</b>	<b>TOTAL GROSS WAGES</b>
	\$ _____	\$ _____

**ATTACH FEDERAL SCHEDULES OR FORMS AS APPLICABLE:**

2. NET PROFIT (or Loss) from Business or Profession – 1040 + Schedule C, F, 1120, 1120S, 1065 .....	\$ _____
3. NET PROFIT (or Loss) from Partnerships, Estates, Trusts, Fees, etc. – 1040 + Schedule E Page 2 .....	\$ _____
4. NET PROFIT (or Loss) from Rentals – 1040 + Schedule E Page 1 .....	\$ _____
5. TOTAL INCOME SUBJECT TO TAX – (Lines 1 through 4) W-2 and 1099 Forms must be attached .....	\$ _____
6. MARIETTA INCOME TAX – 1.7% (.017 times the amount on Line 5).....	\$ _____
7. LESS: Marietta Tax withheld by Employers.....	\$ _____
8. LESS: Payments and Credits on Declaration of Estimated Tax.....	\$ _____
9. LESS: Income Taxes paid City of _____ (for individuals only) .....	\$ _____
10. TOTAL TAX (Lines 6 less Lines 7 through 9).....	\$ _____
11. PLUS: Interest of 1% per month \$ _____ and Penalty of 10% \$ _____ .....	\$ _____
12. BALANCE DUE (Remittance must accompany this return. Payable to MARIETTA CITY INCOME TAX FUND) .....	\$ _____

**NOTE: Amounts of less than one dollar (\$1.00) shall not be collected or refunded.**

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IF YOU DO NOT ANTICIPATE HAVING TO FILE IN 2006 STATE REASON AND CHECK HERE

**DECLARATION OF ESTIMATED TAX FOR YEAR 2006**

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15. ESTIMATED TAX 1.7% (.017) of Line 14.....	\$ _____
16. ESTIMATED MARIETTA TAX WITHHELD OR TO BE WITHHELD DURING YEAR BY EMPLOYER.....	\$ _____
17. ESTIMATED MARIETTA TAX PER THIS DECLARATION (Line 15 Less Line 16).....	\$ _____
18. LESS: (a) Credit for Overpayment of Previous Return.....	\$ _____
(b) If this is an Amended Return, enter the Total Amount Paid on Prior Declaration .....	\$ _____
19. BALANCE OF ESTIMATED TAX (Line 17 Less Line 18a and/or 18b) .....	\$ _____
20. AMOUNT PAID WITH THIS DECLARATION (AT LEAST 22.5% OF LINE 19) .....	\$ _____
21. AMOUNT ENCLOSED (Line 12) \$ _____ plus (Line 20) \$ _____	<b>TOTAL</b> \$ _____

THE UNDERSIGNED DECLARES THAT THIS RETURN (AND ACCOMPANYING SCHEDULES) IS TRUE AND COMPLETE RETURN FOR THE TAXABLE PERIOD STATED AND THAT THE FIGURES USED HEREIN ARE THE SAME USED FOR FEDERAL TAX PURPOSES.

**X** \_\_\_\_\_ Date \_\_\_\_\_ Signature of Person Preparing, If Other Than Taxpayer \_\_\_\_\_ Date \_\_\_\_\_  
 Signature of Taxpayer or Agent

\_\_\_\_\_  
 Signature of Taxpayers Spouse (If Joint Return)      Address or Name and Address of Firm or Employer

\_\_\_\_\_  
 Title      Phone Number to Contact

# 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, 308 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, 308 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.

- (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.

## 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 or 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.

2. WHEN AND WHERE to FILE DECLARATION – The declaration must be filed on or before April 15, with the Municipal Income Tax Department, 308 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.

3. 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. 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, 308 Putnam Street, Marietta, Ohio 45750-3075.

## 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, 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.
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- (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.

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