

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.

2009 DECLARATION AND RETURN PAYMENT CALENDAR

APRIL 15, 2009	JULY 15, 2009	OCTOBER 15, 2009	JANUARY 15, 2010	APRIL 15, 2010
File Declaration with payment	Make 2nd quarterly payment	Make 3rd quarterly payment	Make 4th quarterly payment	File declaration with payment
(22.5%)	(45%)	(67.5%)	(90%)	(22.5%)