

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 and other personal service compensation, whether such income results from labor performed, or services rendered within or without 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 and other compensation earned for work done, or services performed, or rendered within 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 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 gross wages, salaries, commissions, 401-K, tax shelters and other 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 gross wages, salaries, commissions 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 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 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.

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 and other personal service compensation, whether such income results from labor performed, or services rendered within or without the city of Marietta, Ohio;
- (b) EVERY NON-RESIDENT of the city of Marietta, Ohio, whose entire income tax liability is not withheld from wages, salaries, commissions and other compensation earned for work done, or services performed, or rendered within 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 30, 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 30, July 31, October 31 and January 31. 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 gross wages, salaries, commissions 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 gross wages, salaries, commissions 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.