

Auditor Kelly Carr
 Marion City Income Tax Return - Individual
 233 West Center Street
 Marion, Ohio 43302 740-387-6926

**** ATTACH ALL FEDERAL SCHEDULES
 INCLUDING FEDERAL FORM 1040****

The Income Tax Department hours: Monday to Thursday
 8:00 a.m. to 5:00 p.m. Fridays 8:00 a.m. to 3:00 p.m.
 excluding Holidays

If you do not anticipate having taxable income next year indicate your reason on
 your return and we will close your account

TAX OFFICE USE ONLY

Part Year Resident Date Moved In ____/____/____
 Date Moved Out ____/____/____

FOR CALENDAR YEAR 2017 DUE ON OR BEFORE APRIL 17TH, 2018

If the address caption is not correct please make any necessary changes

Name:

C/O

Address:

City:

Use your City Account Number

| | |
|---|----|
| 1. Wages (attach all applicable W-2's & Federal Form 1040) | \$ |
| 2. Unreimbursed Employee Business Expenses (attach Federal Form 2106 & Schedule A- Statutory Employees attach copy of Federal Schedule C) | \$ |
| 3. Taxable Wages (subtract Line 2 from Line 1) | \$ |
| 4. Business and Rental Income 9 (Attach all Federal Schedules & Federal Form 1040) | \$ |
| 5. Total taxable Income (losses from Line 4 are not deductible from Line 3) | \$ |
| 6. Total Tax (multiply line 5 by 2.00%) | \$ |

7. Credits

| | |
|--|----|
| 7a. Tax withheld for Marion | \$ |
| 7b. Marion Tax paid by partnerships on behalf of owner | \$ |
| 7c. Tax paid to other cities (<u>see income tax return instructions</u>) | \$ |

7d. Total Credit (add 7a, 7b and 7c) \$

8. Tax less credits (subtract line 7d from line 6) \$

9. Estimated tax paid and credit carryovers from prior tax years \$

10. Tax Due (subtract Line 9 from Line 8) \$

11. Distribution of overpayment:

| | |
|--|----|
| a. Apply credit to next year's estimated tax | \$ |
| b. Refund | \$ |

12. Late Penalty \$ _____ plus Interest \$ _____ plus Tax Due \$ _____ = Tax Due \$ _____

NOTE AMOUNT \$10.00 OR LESS WOULD NOT BE DUE OR REFUNDED.

DECLARATION OF ESTIMATED MARION, OHIO CITY INCOME TAX FOR 2018

Declaration required only if estimated tax due (line 15) is \$500.00 or more estimated taxable income (Salaries, Wages, Commissions, etc., before payroll deductions) and/or (estimated net profits)

| | |
|--|----|
| 13. Total income subject to tax \$ _____ multiply by 2.0% | \$ |
| 14. Estimated credits (tax withheld, paid by partnerships, paid to other cities) | \$ |
| 15. Net Tax Due (line 13 less Line 14) | \$ |
| 16. First installment of declaration (not less than .25 of line 15) | \$ |
| 17. Less overpayment from line 11A above: (\$ _____) = Balance due with return: | \$ |

Third Party Designee

Do you want to allow another person to discuss this matter with the City of Marion?

Yes complete the following

No

Third Party Designee's Name _____

Phone Number _____

Social Security Number _____

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS RETURN, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE. DECLARATION OF PREPAPER (OTHER THAN TAXPAYER) IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.

DATE: _____

Signature of Taxpayer/Agent _____

Social Security Number or Federal ID Number _____

Signature of Preparer _____

Signature of Taxpayer/Agent _____

Social Security Number or Federal ID Number _____

Preparer ID No. _____

Schedule 1 - Business/Rental Income

| | |
|--|----|
| 1. Business Income (loss) from Sole Proprietorships (Attach federal Schedule C, C-EZ, or F) | \$ |
| 2. Allocation % (if Resident Individual or if all of the business was conducted within Marion, enter 100%) (Schedule 2, Line 12) | \$ |
| 3. Business Income (loss) Subject to City Tax | \$ |
| 4. Rental Income - Attach Federal Schedule E (Resident Schedule include all rental income, non-residents include only rental income earned within Marion) | \$ |
| 5. Business Income (loss) from partnerships (from Schedule 3) | \$ |
| 6. Total Business/Rental Income (loss)-if positive, enter amount on line 6 here and on line 4 of your return. If negative, enter "loss" on line 4 of your return. | \$ |

Schedule 2 - Business Allocation Formula

In determining the portion of net profits of a business earned within the city, the taxpayer shall use an allocation formula based on property, sales and payroll. The taxpayer may use an actual accounting of net profits earned.

| Average Value of Property | Property Located in Marion | | Property Located Everywhere | |
|--|----------------------------|-------------|-----------------------------|-------------|
| | Beginning of Year | End of Year | Beginning of Year | End of Year |
| 1. Real Property at Original Cost | | | | |
| 2. Tangible Personal Property at Original Cost | | | | |
| 3. Total Real and Tangible Property add Line 1 & 2 | | | | |
| 4. Total of Beginning and End of Year Totals | | | | |
| 5. Average Value of owned property (line 4 divided by 2) | | | | |
| 6. Rented property (Value at 8 x Annual Rental) | | | | |
| 7. Average Value - Add Lines 5 & 6 | | | | |

| Calculation of Taxable Portion | Within Marion | Everywhere | Percentage |
|---|---------------|------------|------------|
| 8. Property Factor (line 7) | | | |
| 9. Sales Factor | | | |
| 10. Payroll Factor | | | |
| 11. Add the percentages from Lines 8,9 & 10 | | | |
| 12. Allocation % (divide line 11 by the number of factors used - a factor with a zero in the "everywhere" column is not used) | | | |

Schedule 3 - Business/Rental Income Pass Through Entities

DO NOT INCLUDE INCOME FROM S CORPORATIONS

Owners may use this form to calculate their taxable income from a pass-through entity. If you own more than one pass-through, please make copies of this schedule and complete a separate schedule for each pass-through. Residents should include all income from pass-through entities regardless of where the income is earned. Non-Resident should only include income earned within the city. The pass-through entity should provide you the information on how much of your income was earned within the city.

Pass-Through Entity Name: _____
 Pass-Through Entity EIN: _____

| | |
|---|----|
| 1. Ordinary Income | \$ |
| 2. Income (loss) from Rental Real Estate | \$ |
| 3. Income (loss) from other Rentals | \$ |
| 4. Guaranteed Payments to Partners | \$ |
| 5. Other Income | \$ |
| 6. Subtotal - Add lines 1 through 5 | \$ |
| 7. Charitable Contributions | \$ |
| 8. Section 179 Deduction | \$ |
| 9. Deductions related to portfolio income | \$ |
| 10. Other Deductions if Deductible by a C Corporation | \$ |
| 11. Total Deductions - Add lines 7 through 10 | \$ |
| 12. Subtotal - Subtract Line 11 from Line 6 | \$ |
| 13. Add 5% of intangible income not related to disposition of capital assets | |
| 13a. Interest | \$ |
| 13b. Dividends | \$ |
| 13c. Gross Royalties | \$ |
| 13d. Other Portfolio Income | \$ |
| 13e. Add lines 13a, 13b, 13c, & 13d | \$ |
| 13f. Multiply line 13e by 5% | \$ |
| 14. Add taxes based on income deducted on Schedule K-1 in determining ordinary or rental income | \$ |
| 15. If included as a deduction on any previous line, add back amounts deducted for retirement plans, health insurance and/or life insurance for an owner-employee | \$ |
| 16. Total Additions - add lines 13f, 14 and 15 | \$ |
| 17. Adjusted Federal Taxable Income - Add lines 12 and 16 | \$ |

Attach a copy of your Federal Schedule K-1