

Auditor Miranda Meginness 233 West Center Street Marion, Ohio 43302 740-387-6926	2023 INDIVIDUAL INCOME TAX RETURN <i>** Attach all Federal Schedules Including Federal Form 1040 (page 1 and 2) and Schedule 1 **</i>	Income Tax Department Hours: Monday - Thursday: 8:00 am to 5:00 pm Friday: 8:00 am to 2:00 pm (excluding Holidays)
Part Year Resident Date Moved In ____/____/____ Date Moved Out ____/____/____ <p style="text-align: center;"><u>FOR CALENDAR YEAR 2023 - DUE ON OR BEFORE APRIL 15, 2024</u></p> Name: C/O Address: City:		If you do not anticipate having taxable income next year indicate your reason on your return and we will close your account <div style="border: 1px solid black; padding: 5px; text-align: center;">TAX OFFICE USE ONLY</div>

1. Wages (attach all applicable W-2's & Federal Form 1040 page 1 & 2 and Schedule 1)	\$																		
2. <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%; text-align: left;"><i>Employer's Name</i></th> <th style="width:30%; text-align: left;"><i>Physical Work Location (City)</i></th> <th style="width:35%; text-align: left;"><i>(Dates Worked)</i></th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table>	<i>Employer's Name</i>	<i>Physical Work Location (City)</i>	<i>(Dates Worked)</i>																
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3. Business and Rental Income (Attach all Federal Schedules & Federal Form 1040 page 1 & 2 and Schedule 1)	\$																		
4. Total Taxable Income (losses from Line 3 are not deductible from Line 1)	\$																		
5. Total Tax (multiply Line 4 by 2.00%)	\$																		
6. Credits																			
6a. Tax withheld for Marion	\$																		
6b. Marion tax paid by partnerships on behalf of owner	\$																		
6c. Tax paid to other cities (see income tax return instructions for the change)	\$																		
6d. Total Credit (add 6a, 6b, and 6c)	\$																		
7. Tax less credits (subtract Line 6d from Line 5)	\$																		
8. Estimated tax paid and credit carryovers from prior tax years	\$																		
9. Tax Due (subtract Line 8 from Line 7)	\$																		
10. Distribution of overpayment:																			
a. Apply credit to next year's estimated tax	\$																		
b. Refund	\$																		
11. Late Penalty \$ _____ plus interest \$ _____ plus Tax Due \$ _____ = Tax Due	\$																		

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

DECLARATION OF ESTIMATED MARION, OHIO CITY INCOME TAX FOR 2024

Declaration required only if estimated tax due (line 14) is \$1,000.00 or more estimated taxable income (Salaries, Wages, Commissions, etc, before payroll deductions) and/or (estimated net profits)

12. Total income subject to tax \$ _____ multiply by 2.0%	\$
13. Estimated credits (tax withheld, paid by partnerships, paid to other cities)	\$
14. Net Tax Due (Line 12 less Line 13)	\$
15. First installment of declaration (not less than 25% of Line 14)	\$
16. Less overpayment from line 10A 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.

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 3 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.

Average Value of Property

- Real Property at Original Cost
- Tangible Personal Property at Original Cost
- Total Real and Tangible Property (Add Lines 1 & 2)
- Total of Beginning and End of Year Totals
- Average Value of owned property (line 4 divided by 2)
- Rented property (Value at 8 x Annual Rental)
- Average Value (Add Lines 5 & 6)

Property Located in Marion		Property Located Everywhere	
Beginning of Year	End of Year	Beginning of Year	End of Year

Calculation of Taxable Portion

- Property Factor (line 7)
- Sales Factor
- Payroll Factor
- Add the percentages from Lines 8, 9 & 10
- Allocation % (divide line 11 by the number of factors used - a factor with a zero in the "everywhere" column is not used)

Within Marion	Everywhere	Percentage

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

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