

TO EXPEDITE PROCESSING,
PLEASE DO NOT STAPLE
THIS SPACE IS FOR OFFICIAL USE ONLY

BUSINESS TAX RETURN

2023
OR

FISCAL YEAR _____ TO _____

Marietta City Income Tax Office

301 Putnam St, Suite 1100

Marietta, OH 45750

Phone: (740) 373-4032

Website: <https://www.mariettaoh.net>

| | | |
|---|--|--|
| Did you file a City return last year? <input type="checkbox"/> YES <input type="checkbox"/> NO | Is this a combined corporate return? <input type="checkbox"/> YES <input type="checkbox"/> NO | Should this account be inactivated? If YES, please explain: <input type="checkbox"/> YES <input type="checkbox"/> NO |
| ACCOUNT NUMBER: | FID #: | Filing Status (Check one) <input type="checkbox"/> C-Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> LLC <input type="checkbox"/> Partnership/Association <input type="checkbox"/> Fiduciary <input type="checkbox"/> Amended Return <input type="checkbox"/> Refund (Amount must be entered on Line 13 to be a valid refund request) |

Part A: 2023 TAX CALCULATION

| | | |
|--|------|--|
| 1. ADJUSTED FEDERAL TAXABLE INCOME (Enclose Copy of Federal Return) From Form _____ Line _____ | 1. | |
| 2. ADJUSTMENTS (From Line L, Schedule X) | 2. | |
| 3. TAXABLE INCOME BEFORE APPORTIONMENT (Line 1 plus/minus Line 2) | 3. | |
| 4. APPORTIONMENT PERCENTAGE (From Step 5, Schedule Y) _____ % | 4. | |
| 5. MARIETTA TAXABLE INCOME (Multiply Line 3 by Line 4) | 5. | |
| 6. NET OPERATING LOSS CARRYFORWARD from prior year, as applicable | 6. | |
| 7. AMOUNT SUBJECT TO MARIETTA INCOME TAX | 7. | |
| 8. MARIETTA INCOME TAX (Line 7 multiplied 1.85%) | 8. | |
| 9 a. ESTIMATES MADE ON THIS YEAR'S LIABILITY | 9 a. | |
| 9 b. CREDITS APPLIED TO THIS YEAR'S LIABILITY | 9 b. | |
| 10. TOTAL PAYMENTS AND CREDITS (Add Lines 9a and 9b) | 10. | |
| 11. TAX DUE (Subtract Line 10 from Line 8) | 11. | |
| 12. OVERPAYMENT (Line 10 greater than Line 8) | 12. | |
| 13. AMOUNT TO BE REFUNDED (Amounts less than \$10.00 will not be refunded) | 13. | |
| 14. CREDIT TO NEXT YEAR | 14. | |
| | | FEDERAL EXTENSION FILED If yes, attach copy <input type="checkbox"/> YES <input type="checkbox"/> NO |

Part B: DECLARATION OF ESTIMATED TAX FOR 2024

| | | |
|--|-----|--|
| 15. TOTAL ESTIMATED INCOME SUBJECT TO TAX | 15. | |
| 16. MARIETTA ESTIMATED INCOME TAX DUE (Multiply Line 15 by 1.85%) | 16. | |
| 17. FIRST QUARTER ESTIMATED TAX DUE BEFORE CREDITS (At least 22.5% of Line 16) | 17. | |
| 18. LESS PRIOR YEAR CREDIT (Line 14) APPLIED TO FIRST QUARTERLY PAYMENT | 18. | |
| 19. BALANCE OF FIRST QUARTER PAYMENT DUE (Line 17 minus Line 18) | 19. | |
| 20. TOTAL AMOUNT DUE (Add Lines 11 and 19). | 20. | |

Make check or money order payable to Marietta City Income Tax Office.

The undersigned declares that this return (and accompanying schedules) is a true, correct, and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes, and if an audit of Federal return is made which affects tax liability shown on this return, an amended return will be filed

| | | | | |
|------------------------|-------------|------------|--|------------|
| Signature _____ | Title _____ | Date _____ | Preparer's Signature (other than taxpayer) _____ | Date _____ |
| E-Mail Address: _____ | | | Address of Preparer (City, State, Zip) _____ | |
| Website Address: _____ | | | Phone Number _____ | |

If this return was prepared by a tax practitioner, may we contact them directly with any questions concerning the preparation of this return? ☐ YES ☐ NO

BUSINESS INCOME TAX RETURN - MARIETTA

Questions regarding Schedule X and Schedule Y: Refer to Ohio Revised Code Section 718 for assistance. In preparing your MARIETTA Business Income Tax Return, you must arrive at "Adjusted Federal Taxable Income" as outlined in ORC 718.01. Refer to ORC 718.02 for instructions regarding Business Apportionment Formula

SCHEDULE X - RECONCILIATION WITH FEDERAL INCOME TAX RETURN

| ITEMS NOT DEDUCTIBLE | ADD | ITEMS NOT TAXABLE | DEDUCT |
|--|-----|--|--------|
| a. Capital Losses and 1231 losses..... | | n. Capital gains (Do not include ordinary gains from Federal Form 4797)..... | |
| b. Interest and/or other expenses incurred in the production of..... non-taxable income (at least 5% of line z, not including line n) | | o. Interest earned or accrued..... | |
| c. Taxes on net income deducted to compute federal taxable income..... | | p. Dividends (less Federal Exclusion)..... | |
| d. Guaranteed payments to partners and retired partners..... | | q. Other items not taxable (full explanation required) | |
| e. Net operating loss deduction per Federal Return..... | | | |
| f. Payments to Self-Employed Retirement Plans, health insurance, and life insurance payments to owners or owner-employees | | | |
| g. Distribution to investors of REIT (Real Estate Investment Trusts)..... | | | |
| h. Other items not deductible (full explanation required)..... | | r. Royalties (intangible) | |
| | | z. TOTAL DEDUCTIONS..... | |
| i. Contributions in excess of Federal Limit..... | | | |
| m. TOTAL ADDITIONS..... | | | |

SCHEDULE Y - BUSINESS APPORTIONMENT FORMULA

The business apportionment formula is to be used only in the absence of books and records which will disclose within reasonable accuracy that portion of the net profits which is attributable to the Marietta City Income Tax Office.

| | A. LOCATED EVERYWHERE | B. LOCATED IN MARIETTA | C. PERCENTAGE (B/A) |
|--|-----------------------|------------------------|---------------------|
| STEP 1. Average value of real and tangible personal property | \$ | \$ | |
| Gross annual rents multiplied by 8 | \$ | \$ | |
| TOTAL STEP 1 | \$ | \$ | % |
| STEP 2. Gross receipts from sales and work or services performed | \$ | \$ | % |
| STEP 3. Total wages, salaries, commissions, and other compensation of all employees | \$ | \$ | % |
| STEP 4. Total percentages | | | % |
| STEP 5. AVERAGE PERCENTAGE (Divide total percentages by the number of percentages used - Enter on % line 6 on front of the return) | | | % |

WORKSHEET B - BUSINESS INCOME OR LOSS

Enclose copies of all Federal Forms and Schedules used to compute your local income.

| | Schedules | Column A Income / (Loss) from Federal Schedules | Column B MARIETTA Percentage | Column C MARIETTA Taxable Income (Column A x Column B for lines 1 - 4) |
|----|---|---|------------------------------------|--|
| 1. | Schedule C - Business Income (A separate allocation schedule is required for each Schedule C) | \$ | | \$ |
| 2. | Schedule E - Rental Income (Residents enter profit/loss from all properties. Nonresidents enter only profits/loss from MARIETTA properties) | \$ | | \$ |
| 3. | Schedule K-1 - Partnership Income (Residents enter profit/loss from entities that do not withhold MARIETTA tax on entire distributive share) | \$ | | \$ |
| 4. | Miscellaneous Income - Other Income including 1099-MISC, W-2G & Schedule F | \$ | | \$ |
| 5. | Allowable Net Operating Loss Deduction (Enter the amount claimed as a deduction in Column C) Also enclose a worksheet showing prior years losses for up to 5 years and amounts previously claimed. Do not enter this amount in Column C. | | | \$ |
| 6. | Total Income (Loss) (Combine Lines 1 through 5 and enter this amount on Page 1, Line 6) | | | \$ |