

CITY OF MARIETTA INCOME TAX – TAX RATE 1.85%  
LINE BY LINE INSTRUCTIONS  
TAX ORDINANCE AVAILABLE UPON REQUEST

- LINE 1. Enter total gross wages, salaries, tips, gambling winnings, lottery & other compensation. (Use box 5 Medicare wages or box 18 local wages whichever figure is larger on your W-2.) Attach copy of the Federal 1040, all W-2's and /or 1099's. (Note 1099-R's are not taxable).
- LINE 2. Income other than wages. Business income or loss, rental income or loss, oil and gas royalties, etc. and allocations. (Attach Federal schedules forms and/or documentation.)  
Less Net Operating Loss from prior year as defined in ord. 718.01. (Note business or rental losses cannot be deducted from income on line 1.)
- LINE 3. Total income (Add box 1 plus box 2.)
- LINE 4. Tax Liability (Multiply box 3 by 1.85%.)
- LINE 5. Credits A. Enter Marietta Income Tax withheld from W-2.  
B. Enter income tax paid to other Ohio cities. (Cannot exceed 1.85%, even if paid at a higher rate.)  
C. Enter estimated Marietta tax payments.  
D. Enter prior year credit carried forward.  
E. Total of credits. Add 5A through 5D and enter here.
- LINE 6. If box 4 is greater than box 5E, enter your BALANCE DUE here. (\$10.00 or more.)
- LINE 7. If box 5E is greater than box 4, enter your OVERPAYMENT HERE. (\$10.00 or more.)
- LINE 8. Penalty and interest may be assessed on returns filed after April 15<sup>th</sup>. A late filing fee may also be assessed.
- LINE 9. Balance due for 2023. (Add box 6 and box 8.)

INSTRUCTIONS FOR 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 \$200.00 or more must file a Declaration of Estimated Income Tax. Payments may be paid in full or in four (4) quarterly payments.

- LINE 10. Total estimated for tax year 2024. (Gross taxable income multiplied by 1.85%.)
- LINE 11. Estimated Tax Withheld.
- LINE 12. Total Estimated Tax Due. (Line 10 minus Line 11.)
- LINE 13. Credit Carryforward from Line 7.
- LINE 14. Net Estimated Tax Due (Line 12 minus Line 13.)
- LINE 15. First Quarter of 2024 Estimated Payment due (22.5% of Line 14.)
- LINE 16. Total Due (Sum of Line 9 and Line 15.)