

ZANESVILLE TAX OFFICE:

401 Market Street
 Zanesville Ohio 43701
 740-617-4918
 Fax: 740-455-0639

ZANESVILLE INCOME TAX – GENERAL INFORMATION

TAX RATE: 1.9%
MAXIMUM CREDIT: 100% up to 1.9%

WHO IS REQUIRED TO FILE

- If you are resident 16 years and older mandatory filing is required for all qualify income made in the city or outside of the city. Even if tax is withheld or paid to another city.
- If you are a non-resident 16 years and older and have qualify wages within the city that taxes have not been paid or withheld.
- If you own and/or operate a business within the city limits.
- If you work or perform business within the city limits.
- If you own rental property within the city or are a resident and own property elsewhere.
- Joint returns are acceptable.

INSTRUCTIONS TO COMPLETE LINES 1> 10

1. Enter all of the income reported to you on wage statements using Box #5 or Box # 18 which is ever largest. Attach W-2's and/or 1099's to back of this return.
 2. If applicable deduct employee business expense (2% Limitation). Attach Federal Form 2106 and Schedule A.
 3. Report all other forms of taxable income.
 - 3A. Business profit or loss (Schedule C).
 - 3B. Rental Income or loss (Schedule E).
 - 3C. Total of other Income (Attach schedules C and E to back of tax form).
- Note: Business & Rental losses can't offset wages**
4. Taxable Income: Line 1 total then subtract Line 2 then add Line 3 and enter on Line 4.
 5. Multiply Line 4 by 1.9%.
 6. Credits
 - 6A. Zanesville Tax withheld by Employer(s).
 - 6B. Credits allowed to other cities, can only take credit up to 1.9% of taxes paid to other cities. W-2 must show tax paid to other cities or attach a copy of the other city(s) tax return(s).
 - 6C. Enter any payments made on declaration of estimated tax.
 - 6D. Enter prior year carry-over credits not used on previous years tax returns.
 - 6E. Add Lines 6A through 6D and enter.
 7. Subtract line 6E from Line 5, this the Tax balance due.
 8. Late Filing: Penalty & Interest on returns filed/paid after April 17th.
 - 8A. Multiply line 7 by .500% per month.
 - 8B. Multiply line 7 by 15%.
 - 8C. Add \$25.00 per month late (max \$150).
 - 8D. Total penalty and interest.

EXAMPLES OF TAXABLE INCOME

Medicare Wages	Partnership Income
Deferred Compensation	Severance Pay
Bonuses	Gambling Winnings
Stock Options	Commissions
Tips	Sub Pay
Strike Pay	Rentals
Royalties	Schedule C (1099's)
Farm Income	

EXAMPLES ON NON-REPORTABLE INCOME

Interest	Dividends
State Tax Refund	Alimony received
Qualified Pensions	Federal Refund
Unemployment Compensation	Social Security
Capital Gains	Child Support
Military Pay	Annuities Received

REFUNDS

Refunds of any overpayment of your Declaration Estimated Income Tax may be requested, provided such over payment is more than \$10.00 and you have so indicated on your return. If the overpayment is due to over-withholding, such request must be filed on a Claim for Refund Form, W-2 attached. This form can be obtained from The Division of Income Tax with specific instructions.

PENALTY AND INTEREST

Penalties are provided by ordinance for failure to file and/or pay a required return, for filing late and for filing a false or fraudulent return. All taxes remaining unpaid after they become due bear interest at the rate .500% per month. Penalty of 15% on unpaid taxes time of filing. A late filing fee of \$25 per month will be assessed on all returns not filed by April 17th regardless of tax due (not exceeding \$150).

EXTENSIONS

An extension of time to file a return will be granted provided you have been granted an extension of time for federal purposes and have notified the city by sending a copy of the Federal Extension. An extension to file is not an extension to pay any tax due.

NET OPERATING LOSS

Beginning with losses incurred in 2017, a net operating loss may be carried forward for 5 years for losses incurred in tax years 2017, 2018, 2019, 2020 and 2021 only 50% of the carried forward loss may be deducted in each subsequent year. Pre 2017 losses were not deductible.