2014 CITY OF ATHENS INCOME TAX RETURN

DUE ON OR BEFORE APRIL 15, 2015

FISCAL YEAR FILERS: FILE BY THE 15TH DAY OF THE 4TH MONTH AFTER YEAR END.

FEDERAL EXTENSION MUST BE ATTACHED, IF FILED AFTER APRIL 15TH.

☐ CHECK IF AMENDED RETURN

Date Moved ☐ In or ☐ Out of Athens in 2014: ____ /____ /____

SS# _____

SPOUSE SS# _____

FIN# _____

(See instructions for non-mandatory filing requirements)

IF NAME OR ADDRESS IS INCORRECT PLEASE MAKE NECESSARY CHANGES

SECTION A INCOME – If Your Only Source of Income is From Wages – Complete Only Part 1.

1(A) Employer's Name (Attach City Copy of W-2's)	(B) Taxable Earnings (Highest Wage on W-2 Box 5 or 18)	(C) 2106 Exp (Attach 2106)	(D) Athens Tax Withheld	(E) Other City Taxes Withheld (Residents Only)	(F) 1% Credit limit for Taxes Paid to another City See Instructions
TOTALS:	1B. $	1C. $	1D. $		1F. $

2. Total W-2 Wage Income (Less Income Not Earned Within Athens by Non-Residents ($ _____) ..... 2. _____

PROCEED TO LINE 5 IF TAXPAYER'S ONLY INCOME IS LISTED ABOVE

3. Other Income: (Business Income) (Attach Federal Forms)
   A. Profit or Loss from Income other than Wages (Complete Section D, Page 2 or Attach Federal Schedule C, F, K, K-1, Form 1065, 1120S, 1120, 8825, 1099 MISC and 4797 as Applicable) 3.A. _____
   (1) Reconciliation with Federal Return: Line 3A (+ or -) Section F, Page 2 $ _____ Equals (=) 3.A.(1) _____
   (2) Apportionment _____% of Line 3A (1) (See Section G, Page 2) ..... 3.A.(2) _____
   B. Rental Income (From Section E, Page 2 or Attach Federal Schedule E) ..... 3.B. _____
4. Total Lines 3A or 3A(2) and 3B ..... 4. _____
5. Total Athens Taxable Income (add lines 2 and 4) **Operating loss cannot offset wages.** ..... 5. _____
6. Tax Liability (1.65% of Line 5) ..... 6. _____

SECTION B CREDITS

7. Credits
   A. Athens City Tax Withheld (From W-2's) Line 1D above ..... 7.A. _____
   B. Income Tax Paid to Other Cities (Not to Exceed 1.00%) (RESIDENTS ONLY) Line 1F above ..... 7.B. _____
   C. Payments Made on 2014 Declaration ..... 7.C. _____
   D. Overpayment from 2013 ..... 7.D. _____
8. Total Credits (Total of Lines 7(A), 7(B), 7(C), and 7(D) ..... 8. (_____)
9. AMOUNT DUE (If Line 8 is Less than Line 6, Enter Difference) ..... 9. _____
10. Overpayment (If Line 8 is Greater than Line 6, Enter Difference) ..... 10. _____
    Amount Of Line 10: A. Credited to 2015 ..... 10.A. _____
    B. Refunded ..... 10.B. _____

Will you have 2015 income? ☐ Yes ☐ No If yes, continue to section C. If no, please explain _____

SECTION C CITY OF ATHENS INCOME TAX DECLARATION – 2015

Calendar Year Taxpayers Must File This Declaration By April 15, 2015.
Fiscal Year Taxpayers Must File by the 15th Day of the 4th Month Following Fiscal Year End.
An Extension to File the 2014 Return is NOT an Extension to pay the 2015 Declaration.

11. Athens Estimated 2015 Taxable Liability (Must be at least 80% of 2014's Taxable Liability to Avoid Penalty for Underestimating) 11. _____
12. Credits
    A. Athens City Tax to be Withheld ..... 12.A. (_____)
    B. Income Tax to be Paid to Other Cities ..... 12.B. (_____)
13. Total Estimated Credits (Total of Lines 12(A) and 12(B) ..... 13. (_____)
14. Estimated Annual Amount Due (Line 11 Minus Line 13); **IF LESS THAN $50.00, NO QUARTERLY PAYMENTS DUE** ..... 14. _____
15. Quarterly-Payment Amount (Line 14 ÷ 4) ..... 15. _____
16. 2014 Overpayment Credited to 2015 (Amount from Line 10(A) Above) ..... 16. _____
17. AMOUNT DUE Toward 2015 Declaration (Line 15 Minus Line 16) ..... 17. _____
18. TOTAL PAYMENT DUE (LINE 9 PLUS LINE 17) ..... 18. _____

Make Checks Payable to "City of Athens Income Tax Department"

Mail to: Athens City Income Tax Department, 8 East Washington Street, Suite 303, Athens, OH 45701

Phone: (740) 592-3337 • Fax: (740) 592-6400 • www.ci.athens.oh.us

LATE FILING OF THIS RETURN SUBJECTS YOU TO INTEREST AND PENALTY CHARGES

THE UNDERSIGNED DECLARES THIS RETURN IS TRUE, CORRECT AND COMPLETE FOR THE TAX YEAR 2014.

DATE _____ SIGNATURE OF TAXPAYER OR AGENT _____ SIGNATURE OF PREPARER IF OTHER THAN TAXPAYER _____

☐ Check box to grant permission for Tax Office to contact tax preparer.

DATE _____ SIGNATURE OF SPOUSE IF JOINT RETURN _____ PHONE NUMBER _____

SECTION D PROFIT OR LOSS FROM BUSINESS

Business Name _____ Fed ID# _____

1. Total Receipts, Less Allowances, Rebates and Returns ..... 1. _____
2. Less Cost of Labor $ _____ Material, Supplies and Other Costs ..... 2. _____
3. Gross Profit from Sales, Etc. (Line 1 Minus Line 2) ..... 3. _____
4. Interest Income $ _____ Other Business Income (Specify) ..... 4. _____
5. Total Business Income Before Deductions (Add Lines 3 and 4) ..... 5. _____

Business Deductions

6. Advertising and Promotion ..... 6. _____
7. Auto, Truck and Travel ..... 7. _____
8. Interest on Business Loans ..... 8. _____
9 a. Taxes Based on Income ..... 9a. _____
   b. Other Business Taxes ..... 9b. _____
10. Salaries and Wages ..... 10. _____
11. Depreciation, Amortization ..... 11. _____
12. Rents (Paid to _____) ..... 12. _____
13. Other (List if over 10% of Line 14) ..... 13. _____
14. Total Business Deductions (Total of Lines 6 to 13) ..... 14. _____
15. Net Profit (or Loss) from Business or Profession (Line 5 Minus Line 14) (Carry to Line 3A, Page 1) ..... 15. _____

SECTION E RENTAL INCOME

Complete Address of Property	Rental Income	Depreciation	Repairs	Other Expenses	Net Income (Or Loss)

Carry this amount to Line 3B page 1 of Return Net Income (Loss) Section E .....$ _____

SECTION F ADJUSTMENTS TO THE FEDERAL TAXABLE INCOME BEFORE NET OPERATING LOSS

ATTACH ALL APPLICABLE SCHEDULES AND FORMS

TAXABLE ITEMS

A. All Taxes Based on Income ..... A. _____
B. Capital Losses & 1231 Losses ..... B. _____
C. 5% of Intangible Income (5% of Line H) ..... C. _____
D. Guaranteed Payments to Partners ..... D. _____
E. Payments to Self-Employed Retirement Plans, Health and Life Insurance Plans for Owners ..... E. _____
F. Total of A, B, C, D & E ..... F. _____

DEDUCTIBLE ITEMS

G. Intangible Income ..... G. _____
H. Capital Gains & 1231 Gains ..... H. _____
I. One-half of Self-Employment Tax ..... I. _____
J. Total of G, H & I ..... J. _____
K. Line F Minus Line J ..... K. _____
(Carry this Amount to the Blank Insert of Line 3A(1), Page 1 of Return. If Negative, Enclose in Parentheses.)

SECTION G BUSINESS APPORTIONMENT FORMULA (Enter on Blank Insert of Line 3A(2), Page 1)

Separate accounting based on books and records is NO longer permitted. Taxpayers must use the three-factor apportionment formula (O.R.C. 718.02).	a. Located Everywhere	b. Located in Athens	Percentage (b ÷ a)
STEP 1. A. Original Cost of Real & Tangible Personal Property			
B. Gross Annual Rentals Paid Multiplied by 8			
Total Step 1.A. and Step 1.B.			
STEP 2. Gross Receipts from Sales Made and/or Work or Services Performed			
STEP 3. Wages, Salaries and Other Compensation Paid			
STEP 4. Total Percentages			
STEP 5. Average Percentage (Divide Total Percentages by Number of Percentages Used).			

Comments:

CITY OF ATHENS, OHIO
QUARTERLY PAYMENTS OF ESTIMATED TAX
2ND QUARTER 2015

PAID CHECK WILL BE YOUR RECEIPT DO NOT REMIT CASH BY MAIL

DUE DATE

B ACCTS 06-15-2015

R ACCTS 07-31-2015

NAME(S) AND ADDRESS:

ACCOUNT

AMOUNT REMITTED: $

MAKE CHECK OR MONEY ORDER TO:
CITY OF ATHENS INCOME TAX DEPARTMENT
8 EAST WASHINGTON STREET, SUITE 303
ATHENS, OHIO 45701-2496
PHONE: (740) 592-3337, FAX: (740) 592-6400
www.ci.athens.oh.us

NOTIFY INCOME TAX DIVISION PROMPTLY OF ANY CHANGE IN OWNERSHIP OR NAME AND ADDRESS SHOWN ABOVE.

CITY OF ATHENS, OHIO
QUARTERLY PAYMENTS OF ESTIMATED TAX
3RD QUARTER 2015

PAID CHECK WILL BE YOUR RECEIPT DO NOT REMIT CASH BY MAIL

DUE DATE

B ACCTS 09-15-2015

R ACCTS 10-31-2015

NAME(S) AND ADDRESS:

ACCOUNT

AMOUNT REMITTED: $

MAKE CHECK OR MONEY ORDER TO:
CITY OF ATHENS INCOME TAX DEPARTMENT
8 EAST WASHINGTON STREET, SUITE 303
ATHENS, OHIO 45701-2496
PHONE: (740) 592-3337, FAX: (740) 592-6400
www.ci.athens.oh.us

NOTIFY INCOME TAX DIVISION PROMPTLY OF ANY CHANGE IN OWNERSHIP OR NAME AND ADDRESS SHOWN ABOVE.

CITY OF ATHENS, OHIO
QUARTERLY PAYMENTS OF ESTIMATED TAX
4TH QUARTER 2015

PAID CHECK WILL BE YOUR RECEIPT DO NOT REMIT CASH BY MAIL

DUE DATE

B ACCTS 12-15-2015

R ACCTS 01-31-2016

NAME(S) AND ADDRESS:

ACCOUNT

AMOUNT REMITTED: $

MAKE CHECK OR MONEY ORDER TO:
CITY OF ATHENS INCOME TAX DEPARTMENT
8 EAST WASHINGTON STREET, SUITE 303
ATHENS, OHIO 45701-2496
PHONE: (740) 592-3337, FAX: (740) 592-6400
www.ci.athens.oh.us

NOTIFY INCOME TAX DIVISION PROMPTLY OF ANY CHANGE IN OWNERSHIP OR NAME AND ADDRESS SHOWN ABOVE.

2014 ATHENS INSTRUCTIONS

WHO MUST FILE CITY OF ATHENS INCOME TAX RETURN

Non Mandatory Filing:

If your only income is from W-2 wages and your employer has withheld 100% of the Athens tax due, you are not required to file. This is only true if the tax withheld is for the City of Athens and not another taxing municipality. For further clarification please contact the Athens City Income Tax Department at 740-592-3337.

1. Any resident individual of the city who has Athens Taxable Income whose liability is not met entirely through withholding by an employer must file. A resident of the city must pay Athens City Income Tax on all income except that listed under "Income Not Taxable" below.
2. Any non-resident individual, working more than twelve days in a calendar year, within the City of Athens, whose employer is not withholding must file.
3. All sole proprietorships, regardless of their location, owned by resident individuals must pay tax on the entire net profits of the businesses.
4. All resident businesses must file an income tax return regardless of profit or loss. All other non-resident businesses working within the City may use the business apportionment formula – Section G. Separate accounting based on books and records is no longer permitted. Taxpayers must use the three-factor apportionment formula (O.R.C. 718.02).
5. **INCOME NOT TAXABLE**

The following income is not taxed by the City of Athens:

Welfare and unemployment benefits: income of charitable, fraternal, scientific, literary, educational or religious organizations, income derived from tax-exempt activities; insurance proceeds; social security benefits; pensions; compensation for damages for personal injuries and like reimbursement, not including damages for loss of profits. Compensation for damage to property by way of insurance or otherwise; capital gains; interest and dividends from intangible property; alimony; patents; copyrights; earnings of individuals under eighteen years of age. Military pay or allowances received as members of the U.S. Armed Forces and their reserve components, including the Ohio National Guard. Compensation (up to $1,000.00) paid to a precinct election official. Compensation paid to an employee of a transit authority or commission for operating a transit in or through the City, unless the transit operates on a regular route, or the operator is an Athens resident, or the employer is located in the City. The rental allowance paid or rental value furnished, of a home to a member of the clergy, as part of compensation.

Fellowship and scholarship grants, if exempt for federal income tax. Compensation paid for services performed inside the City of Athens, to a non-resident individual, on twelve or fewer days in a calendar year, is not taxable. This 12-day occasional entry provision does not apply to a professional entertainer, a professional athlete, a promoter of, or an employee of, a professional entertainer or professional athlete; or to an individual who is an employee and his/her employer is located in another municipality, and the individual is not liable for tax to the other municipality.

WHAT INCOME TO REPORT ON YOUR RETURN

All qualifying wages, commissions, other compensation, and other taxable income earned/received by residents. All qualifying wages, commissions, other compensation, other taxable income earned/received by non-residents, for work/services performed in City. Profit and/or loss from all businesses and professions, sole proprietors, associations, subchapter s corporations, and corporations; rents; sick pay, stock options, ordinary gains, employer supplemental benefits (SUB) pay and employee and employer contributions to qualified/non-qualified plans; annuities; IRA plans and deferred compensation plans.

Effective for all accounting periods commencing on or after January 1, 2003, an association or a subchapter s corporation is taxed as an entity. A resident who is a member of an association, that is NOT subject to Athens' entity filing, is taxed individually, on his/her share of the association's net profit. A shareholder in a subchapter s corporation is exempt from reporting distributive shares, unless the compensation is wage or self-employment income. This income, as is applicable to the Athens resident's share, must be reported on the subchapter s corporation's return.

CREDITS/DEDUCTIONS

Employee business expenses may be taken if the deductions are permitted on your Federal Forms 2106 or 2106-EZ. Deduct as a credit on Line 1C, Page 1, the amount from Form 2106 or 2106-EZ. 2106 expenses must be attributable to income taxed by the City of Athens. Attach Federal Form 2106 or 2106-EZ.

Athens residents only, can receive credit for taxes paid to another city but cannot exceed 1% of compensation earned in each of those cities.

The deduction for "one-half of self-employment tax" may be taken if the deduction is permitted on your Federal Schedule SE. Deduct the allowable Federal Schedule SE amount on line I of Section F, Page 2, but only if the self-employment earnings are subject to Athens tax. Attach Federal Schedule SE.

SECTION A

LINE 1.

- **A.** Enter your employer's name on the lines provided
- **B.** Enter the total wages from your W-2. If the wages differ in the boxes, always enter the highest wage amount. Attach a copy of your W-2. Photostatic copies will be accepted.
- **C.** 2106 Employee business expenses deductions are entered here. Attach copy of form 2106 OR 2106-EZ.
- **D.** Enter the Athens City Income tax withheld here. This should be located in Box 19 of the W-2
- **E.** Income Tax paid to other cities-this is to be used by Residents Only. Enter the total tax paid to other cities.
- **F.** 1% Credit for taxes paid to other cities. Take the total wages paid to other cities (box 1B) and multiply by 1%. Enter the 1% credit in box F line 1. If box E line 1 is a lesser amount than the 1% credit, enter that amount on line 1F instead.

LINE 2. Total from Box 1B above, less any income not earned within Athens by **Non-Residents**. This deduction can only be used by a Non-Resident of Athens and must have supporting documentation. For further clarification please contact the Athens City Income Tax Department at 740-592-3337.

Less Income Not Earned Within Athens by Non-Residents

IF TAXPAYERS ONLY INCOME IS FROM SOURCES LISTED ABOVE, PROCEED TO LINE 5 – DO NOT COMPLETE LINE 3.

LINE 3A. FOR BUSINESSES ONLY – Report here all income and/or loss from: Federal Schedule C (Sole Proprietorship), and/or Federal Schedule F (Farming), and/or Federal Schedule K or 1099 MISC K-1 (Partner) and/or Federal Form 1120 (Corporation), and/or Federal Form 1120S (Sub-S Corporation, and/or Federal Form 1065 (Partnership, LLP, LLC or LP), and/or Federal Form 8825 (Partnership or Sub-S Corporation). Be sure the figure you put here is before any operating loss deductions. After fiscal year end 2005 the City of Athens no longer allows a net operating loss (NOL) carry forward. Also taxable here is any ordinary income from Federal Form 4797. A copy of Federal Schedules must accompany return or Section D must be completed. Business losses may not be deducted from W-2 wages (After fiscal year 2005).

LINE 3A(1). RECONCILIATIN WITH FEDERAL RETURN – Reconcile Federal Income as reported here on this return to that which is taxable for Athens City purposes by completing Section F.

LINE 3A(2). BUSINESS APPORTIONMENT – An apportionment of less than 100% would commonly occur for non-resident businesses earning income both within and outside the city. A resident owner of any sole proprietorship must pay tax on 100% of his business profits reported on Line 3A(1) regardless of where earned. Section G must be completed for an apportionment of less than 100%.

LINE 3B. RENTAL INCOME IS ENTERED HERE – Report ALL rental and royalty income here regardless of profit or loss. Royalty income is taxable except for income from patents and copyrights. Nonresident individuals should report here only rental and royalty income earned within the City of Athens. Section E, Page 2 must be completed or a copy of federal Schedule E must accompany this return.

Starting tax year 2006 a rental loss may not be deducted from W-2 wages. It may offset any business profits within the same year.

LINE 4. Total Lines 3A or 3A(2) and 3B.

LINE 5. Athens taxable income total Lines 2 and 4. Operating loss cannot offset wages.

LINE 6. Multiply Line 5 by 1.65%. THIS LINE MUST BE COMPLETED IN ORDER TO COMPLETE YOUR RETURN.

SECTION B

LINE 7A. ATHENS CITY TAX WITHHELD – Put total of Athens City Income Tax withheld per W-2's. Box 1D above.

LINE 7B. INCOME TAX PAID TO OTHER CITIES – This line is to be used by **resident individuals** only. Put here the total of income tax paid to other cities up to a maximum of 1.00% of compensation earned in each of those cities. Box 1F above.

LINE 7C. PAYMENTS MADE ON 2014 DECLARATION – Enter amounts paid on quarterly estimates. Contact the Athens City Income Tax Office at (740) 592-3337, if you need assistance.

LINE 7D. OVERPAYMENT FROM 2013. This amount may be verified from your 2013 return, or call (740) 592-3337.

LINE 8. TOTAL CREDITS – Total of Lines 7A, 7B, 7C and 7D.

LINE 9. AMOUNT DUE – If the "Tax Liability" (Line 6) exceeds "Total Credits" (Line 8), enter the difference here. This payment must accompany the return in order for it to be considered filed. Amounts of less than $5.00 will not be collected.

LINE 10. OVERPAYMENT – If "Total Credits" (Line 8) exceed the "Tax Liability" (Line 6), enter the difference here and indicate the amount to be applied (A) to 2015 declaration (B) and/or refunded. Amounts of less than $5.00 will not be refunded. Please allow up to 90 days for the processing of the refund requested.

SECTION C

LINE 11. ATHENS ESTIMATED 2015 TAXABLE LIABILITY – Estimate the amount you expect to appear on Line 6 of the 2015 City of Athens Income Tax Return. Without an acceptable explanation, this amount must be at least 80% of Athens Taxable Income for 2014.

LINE 12A. ATHENS CITY TAX TO BE WITHHELD – Estimate the amount of your liability you expect to be met through withholding.

LINE 12B. INCOME TAX TO BE PAID TO OTHER CITIES – This line is to be used by **resident individuals** only. Estimate the amount of your liability you expect to be met through withholding by other cities for compensation earned in those cities. Effective January 1, 2006, the credit here should not exceed **1.00%** of compensation earned in other cities with an income tax.

LINE 13. TOTAL ESTIMATED CREDITS – Total of Lines 12A and 12B.

LINE 14. ESTIMATED ANNUAL AMOUNT DUE – Line 11 minus Line 13. If this amount is less than $50.00, no quarterly payments are required and you do not need to complete Lines 15, 16 and 17.

LINE 15. QUARTER-PAYMENT AMOUNT – Line 14 divided by 4.

LINE 16. 2014 OVERPAYMENT CREDITED TO 2015 – The amount (if any) from Line 10A of the 2014 City of Athens Income Tax Return.

LINE 17. AMOUNT DUE TOWARD 2015 DECLARATION – Line 15 minus Line 16. If Line 15 exceeds Line 17, payment must accompany the filing of the declaration. If Line 16 exceeds Line 15, no payment need accompany the filing of this declaration. Installments 2,3 and 4 are due July 31, October 31, and January 31 for individual, calendar year taxpayers; June 15, September 15, and December 15 for other than individual.

LINE 18. PAYMENT DUE – Line 9 plus Line 17.

EXTENSIONS

A copy of the Federal Extension must be attached if filed after April 15th.

CONFIDENTIAL

All information requested by the Athens City Income Tax Department from tax returns and audits shall be held confidential per the Athens City Code and the State of Ohio Revised Code.