

Auditor Miranda Meginness 233 West Center Street Marion, Ohio 43302 740-387-6926	2021 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 2021 - DUE ON OR BEFORE APRIL 18, 2022</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 TAX OFFICE USE ONLY

1. Wages (attach all applicable W-2's & Federal Form 1040 page 1 & 2 and Schedule 1)	\$
2. Employer's Name _____ Physical Work Location (City) _____	
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 5 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 2022

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
Preparer ID No. _____ or Federal ID Number

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 4 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