

File with
Village of South Zanesville
INCOME TAX DIVISION
24 E. Main Street
South Zanesville, Ohio 43701

2023 SOUTH ZANESVILLE 2023
INCOME TAX RETURN
MANDATORY FILING FOR RESIDENTS

**ALL RESIDENTS OF SOUTH ZANESVILLE MUST FILE A RETURN
EVEN IF THE TAX HAS BEEN WITHHELD FROM HIS OR HER PAY.
IF YOU HAVE NO TAXABLE INCOME PLEASE EXPLAIN AND
RETURN THIS FORM.**

MAKE CHECK/ MONEY ORDER
PAYABLE TO
VILLAGE OF SOUTH ZANESVILLE
*FEDERAL EXTENSION MUST BE
ATTACHED, IF FILED AFTER
APRIL 15TH*

DUE ON OR BEFORE APRIL 15TH, 2024

RESIDENT AND/ OR BUSINESS NAME:

FIN OR SOCIAL SECURITY #	PHONE NUMBER
SPOUSE'S SOCIAL SECURITY #	CHANGE RESIDENCE IN 2023? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, ENTER DATE OF MOVE _____
FILING STATUS <input type="checkbox"/> SINGLE <input type="checkbox"/> MARRIED - FILING JOINTLY <input type="checkbox"/> MARRIED - FILING SEPARATELY	SHOULD YOUR ACCOUNT BE INACTIVE? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, EXPLAIN _____
	DID YOU FILE A RETURN IN 2023? <input type="checkbox"/> YES <input type="checkbox"/> NO

IF NAME OR ADDRESS IS INCORRECT MAKE NECESSARY CHANGES

SECTION A INCOME

1. TOTAL W-2 WAGE INCOME
(BOX 5 OR BOX 18 ON EACH W2 WHICHEVER IS LARGEST) (ATTACH W-2'S AND/OR 1099'S) \$ _____

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

2. OTHER INCOME (BUSINESS INCOME) (ATTACH FEDERAL FORMS)

A. PROFIT OR LOSS FROM INCOME OTHER THAN WAGES/ COMPLETE SECTION F, PAGE 2 \$ _____

1.) NET OPERATING LOSS CARRYFORWARD (NOL) \$ _____ EQUALS (=) \$ _____

2.) RECONCILIATION WITH FEDERAL RETURN: LINE 2A (+ OR -) SECTION G, PAGE 2 \$ _____ EQUALS (=) \$ _____

3.) APPORTIONMENT _____ % OF LINE 2A (1) (SEE SECTION H PAGE 2) \$ _____

B. RENTAL INCOME (ATTACH FEDERAL SCHEDULE E/ SECTION E PAGE 2) \$ _____

3. TOTAL LINES 2A OR 2A (2) AND 2B \$ _____

4. TOTAL SOUTH ZANESVILLE TAXABLE INCOME (ADD LINES 1 & 3) \$ _____

5. TAX LIABILITY: 1 1/2 % OF LINE 4 \$ _____

SECTION B CREDITS, PENALTIES, & INTEREST

6. CREDITS

A. PAYMENTS AND CREDITS ON 2024 DECLARATION OF ESTIMATED TAX \$ _____

B. PRIOR YEAR OVERPAYMENT \$ _____

C. SOUTH ZANESVILLE TAX WITHHELD BY EMPLOYER \$ _____

D. INCOME TAXES PAID OTHER CITIES (NOT TO EXCEED 1 1/2 %) (EACH W-2 SEPARATELY) \$ _____

7. TOTAL CREDITS ALLOWABLE (ADD LINES 6A THRU 6D) \$(_____)

8. **BALANCE OF TAX DUE** (SUBTRACT LINE 7 FROM LINE 5) \$ _____

9. LATE FILING: INTEREST & PENALTY ON RETURNS FILED/ PAID AFTER APRIL 15

A. PENALTY @ 15% ON UNPAID TAXES \$ _____

B. LATE FILING FEE @ \$25.00 \$ _____

C. TOTAL OF LINE 9A & 9B \$ _____

10. TOTAL AMOUNT DUE (LINE 8 PLUS LINE 9C) \$ _____

PAYMENT MUST ACCOMPANY FORM (AMOUNTS \$10.00 OR LESS WILL NOT BE BILLED, REFUNDED, OR CARRIED FORWARD)

11. OVERPAYMENT (IF LINE 7 IS GREATER THAN LINE 5, ENTER DIFFERENCE) \$ _____

A. REFUNDED \$ _____

B. CREDITED TO 2024 \$ _____

SECTION C DECLARATION OF ESTIMATED TAX FOR YEAR 2024 (DUE APRIL 15 WITH FIRST QUARTER PAYMENT)
FILE IF TAX BALANCE DUE FOR 2023 WAS OVER \$200.00

12. SOUTH ZANESVILLE ESTIMATED 2024 TAX LIABILITY \$ _____

13. CREDITS

A. SOUTH ZANESVILLE TAX TO BE WITHHELD \$ _____

B. INCOME TAX PAID TO OTHER CITIES \$ _____

14. TOTAL CREDITS \$(_____)

15. NET ESTIMATED TAX DUE FOR 2024 (LINE 12 LESS LINE 14) \$ _____

16. AMOUNT PAID WITH THIS DECLARATION (1/4 OF LINE 15) \$ _____

17. TOTAL OF THIS PAYMENT (YELLOW BOX PLUS LINE 16) \$ _____

MAKE CHECKS PAYABLE TO SOUTH ZANESVILLE INCOME TAX, 24 EAST MAIN STREET, SOUTH ZANESVILLE, OHIO 43701/ OR PAY ONLINE AT WWW.VILLAGEOFSSOUTHZANESVILLE.COM
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 2023.

SIGNATURE OF PERSON PREPARING IF OTHER THAN TAXPAYER DATE

ADDRESS PHONE NUMBER

SIGNATURE OF TAXPAYER OR AGENT DATE

TITLE, IF SIGNING FOR A BUSINESS

CHECK BOX TO GRANT PERMISSION FOR TAX OFFICE TO CONTACT TAX PREPARER

SCHEDULE X – RECONCILIATION WITH FEDERAL INCOME TAX RETURN FOR BUSINESS, CORPORATE & PARTNERSHIP ONLY

SECTION D PROFIT OR LOSS FROM BUSINESS

BUSINESS NAME _____ FEDERAL ID # _____

1. TOTAL RECEIPTS, LESS ALLOWANCES, REBATES AND RETURNS \$ _____

2. LESS COST OF LABOR \$ _____ MATERIALS, SUPPLIES, AND OTHER COSTS \$ _____

3. GROSS PROFIT FROM SALES, ETC. (LINE 1 MINUS LINE 2) \$ _____

4. \$ _____ OTHER BUSINESS INCOME (SPECIFY) \$ _____

5. TOTAL BUSINESS INCOME BEFORE DEDUCTIONS (TOTAL OF LINES 3 AND 4) \$ _____

BUSINESS DEDUCTIONS

6. TOTAL BUSINESS DEDUCTIONS (ATTACH SUPPORTING BREAKDOWN) \$ _____

7. SALARIES AND WAGES \$ _____

8. DEPRECIATION, AMORTIZATION, RENTS \$ _____

9. TOTAL BUSINESS DEDUCTIONS (TOTAL OF LINES 6 TO 8) \$ _____

10. NET PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION (LINE 5 MINUS LINE 9) CARRY TO LINE 2A (1) PAGE 1 \$ _____

SECTION E RENTAL INCOME

COMPLETE ADDRESS OF PROPERTY	RENTAL INCOME	DEPRECIATION	REPAIRS	OTHER EXPENSES	NEW INCOME (OR LOSS)

CARRY THIS AMOUNT TO LINE 2B PAGE 1 OF RETURN - NET INCOME (LOSS) SECTION E \$ _____

SECTION F BUSINESS INCOME OR LOSS

TO AVOID DELAY IN PROCESSING OR RECEIVING ADDITIONAL DOCUMENTATION REQUESTS, ATTACH COPIES OF ALL FEDERAL FORMS AND SCHEDULES

SCHEDULES	A INCOME/ (LOSS) FROM FEDERAL SCHEDULES	B <u>SOUTH ZANESVILLE</u> PERCENTAGE	C SOUTH ZANESVILLE TAXABLE INCOME (A x B)	D TAX CREDIT ALLOWED FOR TAX PAID TO OTHER CITIES
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 PROFIT/LOSS FROM SOUTH ZANESVILLE PROPERTIES)				
3. SCHEDULE K-1 INCOME (RESIDENTS ENTER PROFIT/LOSS FROM ENTITIES THAT DO NOT PAY ATHENS TAX ON ENTIRE DISTRIBUTIVE SHARE)				
4. MISCELLANEOUS INCOME-1099- MISC, W-2G, SCHEDULE F, ETC				
5. LESS ANY ALLOWABLE NET OPERATING LOSS (NOL) — LIMITED TO 50%				
6. TOTAL INCOME (LOSS) (COMBINE LINES 1 THROUGH 5 AND ENTER THIS AMOUNT ON PAGE 1, LINE	5A	5B	5C	5D

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

ATTACH ALL APPLICABLE SCHEDULES AND FORMS

TAXABLE INCOME	DEDUCTIBLE ITEMS
A. ALL TAXES BASED ON INCOME \$ _____	G. INTANGIBLE INCOME \$ _____
B. CAPITAL LOSSES & 1231 LOSSES \$ _____	H. CAPITAL GAINS & 1231 GAINS \$ _____
C. 6% OF INTANGIBLE INCOME (6% OF LINE H)..... \$ _____	I. TOTAL OF G & H \$ _____
D. GUARANTEED PAYMENTS TO PARTNERS \$ _____	J. LINE F MINUS LINE I \$ _____
E. PAYMENTS TO SELF-EMPLOYED RETIREMENT (CARRY THIS AMOUNT TO THE BLANK INSERT ON LINE 2(A) 2 PAGE 1 OF RETURN. PLANS, HEALTH AND LIFE INSURANCE PLANS FOR OWNERS \$ _____	IF NEGATIVE, ENCLOSE IN PARENTHESES.)
F. TOTAL OF A, B, C, D, & E..... \$ _____	

SECTION H BUSINESS APPORTIONMENT FORMULA (ENTER ON BLANK INSERT LINE 2(A)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 SOUTH ZANESVILLE	PERCENTAGE (B ÷ A)
STEP 1. A. ORIGINAL COST OF REAL & TANGIBLE PERSONAL PROPERTY			
B. GROSS ANNUAL RENTALS PAID MULTIPLIED BY 8			
TOTAL STEP 1A. AND STEP 1B.			
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).			