

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

**2025 SOUTH ZANESVILLE 2025**  
**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. ANYONE RECEIVING THIS FROM IS ON ACTIVE STATUS**  
**AND WILL NEED TO FILE THE RETURN.**

MAKE CHECK/ MONEY ORDER  
PAYABLE TO  
**VILLAGE OF SOUTH ZANESVILLE**

***DUE ON OR BEFORE APRIL 15<sup>TH</sup>, 2026***

**TAXPAYER INFORMATION:**

**Your Social SS#** \_\_\_\_\_ **Spouse SS#** \_\_\_\_\_ **Phone:** \_\_\_\_\_

Did you file a South Zanesville  
return in previous years? ☐ YES ☐ NO

Will you have city taxable income  
next year? ☐ YES ☐ NO

If you moved during the year, give date of move: \_\_\_\_\_  
Into Village \_\_\_\_\_ Out of Village \_\_\_\_\_

1. TOTAL W-2 WAGE INCOME (Attach W2's) 1. \$ \_\_\_\_\_

2. INCOME OTHER THAN WAGES (Attach all applicable Schedules) (Losses on line 2 may not offset W2 Income from line 1) 2. \$ \_\_\_\_\_

3. TOTAL INCOME 3. \$ \_\_\_\_\_

4. LOSS CARRYOVER USED Loss Carryover Available: \_\_\_\_\_ Loss Current Year: \_\_\_\_\_ 4. \$ \_\_\_\_\_

5. TAX LIABILITY 1.5% OF LINE 3 5. \$ \_\_\_\_\_

6. CREDITS A. SOUTH ZANESVILLE TAX WITHHELD BY EMPLOYER 6A. \$ \_\_\_\_\_

B. CREDIT FOR OTHER CITY TAX WITHHELD UP TO 1.5% 6B. \$ \_\_\_\_\_

C. PAYMENTS/ CREDITS 6C. \$ \_\_\_\_\_

D. TOTAL CREDITS 6D. \$ \_\_\_\_\_

7. **BALANCE OF TAX DUE** (Amounts \$10 or less will not be billed, refunded, or carried forward) 7. \$ \_\_\_\_\_

8. **OVERPAYMENT** 8. \$ \_\_\_\_\_

**AMOUNT TO REFUNDED** \$ \_\_\_\_\_ **OR CREDITED TO 2026** \$ \_\_\_\_\_

9. **PENALTY:** \$ \_\_\_\_\_ **INTEREST:** \$ \_\_\_\_\_ **LATE FILING FEE:** \$ \_\_\_\_\_ 9. \$ \_\_\_\_\_

10. **BALANCE DUE FOR** (Tax + Penalty + Interest + Late Filing Fee) 10. \$ \_\_\_\_\_

**DECLARATION OF ESTIMATED TAX DUE - Complete this section if tax due exceeds \$200**

11. Total estimated for tax year 11. \$ \_\_\_\_\_

12. Less Credits 12. \$ \_\_\_\_\_

13. Net tax owed for tax year estimated tax 13. \$ \_\_\_\_\_

14. Amount paid with this declaration for **FIRST QUARTER ESTIMATED TAX** (must be at least 22.5% of line 12) 14. \$ \_\_\_\_\_

15. **TOTAL DUE. ADD BOXES 10 and 14 FOR TOTAL BALANCE DUE.** 10 \_\_\_\_\_ 14 \_\_\_\_\_ 15. \$ \_\_\_\_\_

***MAKE CHECKS PAYABLE TO SOUTH ZANESVILLE INCOME TAX DIVISION***

**I CERTIFY THAT I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS) AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT, & COMPLETE. IF PREPARED BY A PERSON OTHER THAN THE TAXPAYER, THE DECLARATION IS BASED ON ALL INFORMATION ON WHICH THE PREPARER HAS ANY KNOWLEDGE. ☐ CHECK THIS BOX TO AUTHORIZE US TO DISCUSS YOUR RETURN WITH YOUR PREPARER.**

SIGNATURE OF PERSON PREPARING IF OTHER THAN TAXPAYER \_\_\_\_\_ DATE \_\_\_\_\_

SIGNATURE OF TAXPAYER OR AGENT \_\_\_\_\_ DATE \_\_\_\_\_

ADDRESS \_\_\_\_\_ PHONE NUMBER \_\_\_\_\_

TITLE, IF SIGNING FOR A BUSINESS \_\_\_\_\_

**WORKSHEET FOR BUSINESS INCOME OR LOSS**

	A	B	C	D
SCHEDULES	INCOME/ (LOSS) FROM FEDERAL SCHEDULES	SOUTH ZANESVILLE PERCENTAGE	SOUTH ZANESVILLE TAXABLE INCOME (A x B)	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 <b>SOUTH ZANESVILLE</b> 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 PAGEL, LINE	<b>5A</b>	<b>5B</b>	<b>5C</b>	<b>5D</b>

**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).			