

FILE WITH:  
**CITY OF ZANESVILLE**  
 DIVISION OF INCOME TAX  
 401 MARKET ST  
 ZANESVILLE, OHIO 43701  
 PHONE (740) 617-4918

**INCOME TAX RETURN (FORM R)**  
**DUE BY APRIL 15th**  
**FOR THE CALENDAR YEAR 2025**  
**IF PARTIAL YEAR OR FISCAL PERIOD**  
**GIVE DATES: \_\_\_\_\_ THRU \_\_\_\_\_**

MAKE CHECK OR MONEY ORDER  
 PAYABLE TO  
**CITY OF ZANESVILLE**

If Name or Address is incorrect,  
 Make Necessary Changes

Social Security No. \_\_\_\_\_  
 Business give Fed. I.D. No. \_\_\_\_\_  
 Occupation: \_\_\_\_\_

Did you file a Zanesville  
 Return in Previous Years?  
 YES  NO   
 Phone Number \_\_\_\_\_

If Moved During Year of This Return  
 Give Date of Move \_\_\_\_\_  
 INTO CITY \_\_\_\_\_  
 OUT OF CITY \_\_\_\_\_

Check your status as a taxpayer:  
 Resident Full Yr.  Proprietor  Corporation  
 Part Yr.  Partner  Partnership  
 Non-Resident  Professional  Rental

1. Profit or loss from income (Page 2, Line 16 and other adjustments (Attach Schedules) .....	\$ _____
B. Prior loss .....	\$ _____
TOTAL TAXABLE INCOME .....	
2. Multiply Taxable Income by 1.9% (0.019) .....	\$ _____
3. Credits:	
A. Payments made on Declaration of Estimated Tax .....	\$ _____
B. Prior Year Overpayment that has not been refunded .....	\$ _____
C. Other credits .....	\$ _____
D. Total credits .....	\$ _____
4. Balance Due (Line 2 less Line 3D) .....	\$ _____
5. Late Filing: Interest & Penalty on Returns filed/paid after April 15	
A. Interest @ .67% per month or fraction thereof on unpaid taxes .....	\$ _____
B. Penalty @ 15% on unpaid taxes .....	\$ _____
C. Late file fee \$25.00 after extension due date .....	\$ _____
D. Total of Line 5a, 5b, and 5c .....	\$ _____
6. TOTAL AMOUNT DUE (Line 4 plus Line 5d) .....	\$ _____
<b>PAYMENT MUST ACCOMPANY FORM</b>	
<b>AMOUNTS \$10 OR LESS WILL NOT BE REFUNDED, BILLED OR CARRIED FORWARD</b>	
7. Overpayments if credits (3d) exceeds tax on (Line 2) .....	\$ _____
A. Amount of Line 7 to be credited to next year .....	\$ _____
B. Amount of line 7 to be refunded .....	\$ _____

**DECLARATION OF ESTIMATED TAX FOR YEAR 2026 (DUE APRIL 15 WITH FIRST QUARTER PAYMENT)**

**VOUCHER 1**

**File If Tax Balance Due For 2025 Was Over \$200.00**

1. Income subject to tax \$ _____ Times rate of <b>1.9%</b> for gross .....	\$ _____
2. Less Expected Tax Credits:	
A. Tax withheld by employer .....	\$ _____
B. Income Tax paid to other cities (cannot be higher than <b>1.9%</b> ) .....	\$ _____
C. Overpayment from prior years .....	\$ _____
D. Total Credits (Add lines 2A, B & C) .....	\$ _____
3. Net Tax Due (line 1 less line 2D) .....	\$ _____
4. Amount due with this declaration (1/4 of line 3).....	\$ _____

**TOTAL AMOUNT DUE**

**2025 Balance Due \$ \_\_\_\_\_ 2026 First Quarter Pmt \$ \_\_\_\_\_ Total Due .....** \$ \_\_\_\_\_

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 PERSON OTHER THAN TAXPAYER, THE DECLARATION IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.  CHECK THIS BOX TO AUTHORIZE US TO DISCUSS YOUR RETURN WITH YOUR PREPARER.

PREPARER (PLEASE PRINT)

DATE

SIGNATURE OF TAXPAYER

DATE

ADDRESS

SIGNATURE OF SPOUSE (IF JOINT FILING)

DATE

PHONE NUMBER

PHONE NUMBER

THIS SECTION TO BE COMPLETED ONLY BY THOSE WHO HAVE PROFIT OR LOSS FROM INCOME OTHER THAN WAGES.

10. PROFIT OR LOSS FROM ANY BUSINESS OWNED (Attach Federal Schedule C, Corp 1120, 1041, 1065, 1120a and Schedules Corporations; Partnership; fiduciary fees, etc.) ..... \$ \_\_\_\_\_

**SCHEDULE X - RECONCILIATION WITH FEDERAL INCOME TAX RETURN FOR BUSINESS, CORPORATE & PARTNERSHIP USE ONLY**

ITEMS NOT DEDUCTIBLE		ITEMS NOT TAXABLE	
A. CAPITAL/ORDINARY IRS SECTION 1231 LOSSES DEDUCTED .....	\$ _____	I. CAPITAL/IRS SECTION 1231 GAINS .....	\$ _____
B. 5% OF EXPENSES NOT ATTRIBUTABLE TO SALE, EXCHANGE OR OTHER DISPOSITION OF IRS SECTION 1221 PROPERTY .....	_____	J. INTEREST EARNED OR ACCRUED .....	_____
C. FEDERALLY DEDUCTED TAXES BASED ON INCOME .....	_____	K. DIVIDENDS .....	_____
D. GUARANTEED PAYMENTS TO PARTNERS (NOT INCLUDED WITH NET PROFITS).....	_____	L. INCOME PATENTS & COPYRIGHTS .....	_____
E. QUALIFIED RETIREMENT, HEALTH INSURANCE & LIFE INSURANCE PLANS ON BEHALF OF OWNERS/OWNER EMPLOYEES .....	_____	M. OTHER EXEMPT INCOME (ATTACH DOCUMENTATION OR EXPLANATION) .....	_____
F. CONTRIBUTIONS .....	_____	_____	_____
G. OTHER EXPENSES NOT DEDUCTIBLE (EXPLAIN) .....	_____	_____	_____
_____	_____	_____	_____
H. TOTAL ADDITIONS .....	_____	N. TOTAL DEDUCTIONS .....	_____
11. TOTAL ADJUSTMENTS TO FEDERAL NET PROFIT (LINE H minus N) .....	\$ _____		
12. TOTAL OF LINE 10 plus/minus LINE 11.....	\$ _____		\$ _____

**SCHEDULE Y - BUSINESS ALLOCATION FORMULA (ALL APPLICABLE SECTIONS MUST BE COMPLETED)**

NON-RESIDENT:	a. LOCATED EVERWHERE	b. LOCATED IN ZANESVILLE	c. PERCENTAGE (b ÷ a)
STEP 1. AVERAGE VALUE OF REAL & TANGIBLE PERSONAL PROPERTY.....	_____	_____	_____
GROSS ANNUAL RENTALS MULTIPLIED BY 8 .....	_____	_____	_____
TOTAL STEP 1% .....	_____	_____	%
STEP 2. GROSS RECEIPTS FROM SALES MADE AND/OR WORK OR SERVICES PERFORMED % .....	_____	_____	%
STEP 3. WAGES, SALARIES, ETC. PAID % .....	_____	_____	%
STEP 4. TOTAL PERCENTAGES % .....	_____	_____	%
STEP 5. <b>AVERAGE PERCENTAGE</b> (Divide Total Percentages by Number of Percentages used, Zero not used)	_____	_____	%
13. ZANESVILLE TAXABLE INCOME (Line 12 multiplied by Line 5, Sch. Y) .....	\$ _____		
14. RENTAL INCOME (Attach Federal Schedule E) .....	\$ _____		
15. OTHER INCOME (Not Reported Line 1, 12 or 14 - Attach Schedule) .....	\$ _____		
16. TOTAL OTHER TAXABLE INCOME (LOSS) SUM LINE 13, 14 and 15 (ENTER TOTAL ON PG 1 - LINE 1) .....	\$ _____		

**SUPPORTING SCHEDULES AND ADDITIONAL INFORMATION**

Answer all questions below and supply additional information if applicable.

1. Cost of Goods Sold and/or Operations (Federal Sch. "C-1" or "A") \_\_\_\_\_
2. Rents (Paid to) Name and Address \_\_\_\_\_
3. Commissions paid Name and Address and/or 1099. \_\_\_\_\_
4. Schedule of "Other Deductions." \_\_\_\_\_
5. Subcontractor Listing and/or Form 1099. \_\_\_\_\_
6. Partnerships must supply copies of K-1. \_\_\_\_\_
7. If business is terminated, give date \_\_\_\_\_  
Successor's Name & Address \_\_\_\_\_
8. Rental property subject to City Tax was sold on \_\_\_\_\_ To (Name and Address) \_\_\_\_\_