

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)	\$	_____
	PAYMENT MUST ACCOMPANY FORM		
	AMOUNTS \$10 OR LESS WILL NOT BE REFUNDED, BILLED OR CARRIED FORWARD		
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 1.9% for gross	\$	_____
2.	Less Expected Tax Credits:		
A.	Tax withheld by employer	\$	_____
B.	Income Tax paid to other cities (cannot be higher than 1.9%)	\$	_____
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)	_____	_____	_____
_____	_____	_____	_____
_____	_____	N. TOTAL DEDUCTIONS	_____
H. TOTAL ADDITIONS	_____	_____	_____
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 EVERYWHERE	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. AVERAGE PERCENTAGE (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) _____