

**ZANESVILLE TAX OFFICE:**

401 Market Street  
 Zanesville Ohio 43701  
 740-617-4918  
 Fax: 740-455-0639

# ZANESVILLE INCOME TAX – GENERAL INFORMATION

**TAX RATE: 1.9%****WHO IS REQUIRED TO FILE**

- If you are a resident, mandatory filing is required for all qualify income made in the city or outside of the city. Even if tax is withheld or paid to another city.
- If you are a non-resident and have qualify wages within the city that taxes have not been paid or withheld.
- If you own and/or operate a business within the city limits.
- If you work or perform business within the city limits.
- If you own rental property within the city or are a resident and own property elsewhere.
- Joint returns are acceptable.

**INSTRUCTIONS TO COMPLETE LINES 1> 10**

1. Enter all of the income reported to you on wage statements using Box #5 or Box #18 which is ever largest. Attach W-2's and/or 1099's to back of this return.
2. Report all other forms of taxable income.  
     Business profit or loss (Schedule C).  
     Rental Income or loss (Schedule E).  
     Total of other Income (Attach schedules C and E to back of tax form).

**Note: Business & Rental losses can't offset wages**

3. Taxable Income: Line 1 ADD LINE 2.
4. Loss
5. Multiply Line 3 (minus 4 if applicable) by 1.9%.
6. Credits
  - 6A. Zanesville Tax withheld by Employer(s).
  - 6B. Credits allowed to other work cities, can only take credit up to 1.9% of taxes paid to other cities. W-2 must show tax paid to other cities or attach a copy of the other city(s) tax return(s). (Excluding residency tax)
  - 6C. Enter any payments/credits.
  - 6D. Add Lines 6A through 6C and enter.
7. Subtract line 6D from Line 5, this the Tax balance due.
8. Overpayment
9. Late Filing: Penalty & Interest on returns filed/paid after April 15th.
  - 9A. Multiply line 7 by 0.67% per month.
  - 9B. Multiply line 7 by 15%.
  - 9C. Add \$25.00 late fee.
10. Total plus penalty and interest.

**EXAMPLES OF TAXABLE INCOME**

Medicare Wages	Partnership Income
Deferred Compensation	Severance Pay
Bonuses	Gambling Winnings
Stock Options	Commissions
Tips	Sub Pay
Strike Pay	Rentals
Royalties	Schedule C (1099's)
Farm Income	

**EXAMPLES ON NON-REPORTABLE INCOME**

Interest	Dividends
State Tax Refund	Alimony received
Qualified Pensions	Federal Refund
Unemployment Compensation	Social Security
Capital Gains	Child Support
Military Pay	Annuities Received

**REFUNDS**

Refunds of any overpayment of your Declaration Estimated Income Tax may be requested, provided such over payment is more than \$10.00 and you have so indicated on your return. If the overpayment is due to over-withholding, such request must be filed on a Claim for Refund Form, W-2 attached. This form can be obtained from The Division of Income Tax with specific instructions.

**PENALTY AND INTEREST**

Penalties are provided by ordinance for failure to file and/or pay a required return, for filing late and for filing a false or fraudulent return. All taxes remaining unpaid after they become due bear interest at the rate 0.67% per month. Penalty of 15% on unpaid taxes time of filing. A late filing fee of \$25 will be assessed on all returns not filed by April 15th regardless of tax due.

**EXTENSIONS**

An extension of time to file a return will be granted provided you have been granted an extension of time for federal purposes and have notified the city by sending a copy of the Federal Extension. An extension to file is not an extension to pay any tax due.

**NET OPERATING LOSS**

Beginning with losses incurred in 2017, a net operating loss may be carried forward for 5 years for losses incurred in tax years 2017, 2018, 2019, 2020 and 2021 only 50% of the carried forward loss may be deducted in each subsequent year. Pre 2017 losses were not deductible.