

**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 resident 16 years and older 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 16 years and older 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 17th.
  - 9A. Multiply line 7 by .500% per month.
  - 9B. Multiply line 7 by 15%.
  - 9C. Add \$25.00 per month late (max \$150).
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 .500% per month. Penalty of 15% on unpaid taxes time of filing. A late filing fee of \$25 per month will be assessed on all returns not filed by April 17th regardless of tax due (not exceeding \$150).

**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.