

THIS PAGE TO BE COMPLETED ONLY BY THOSE WHO HAVE MUNICIPAL TAXABLE INCOME OTHER THAN WAGES OR WHO CLAIM EXPENSES AS A DEDUCTION FROM SUCH WAGES.

- 13. PROFIT FROM ANY BUSINESS OWNED (ATTACH COPY OF FEDERAL SCHEDULE C) \$ _____
- 14. RENTAL, PARTNERSHIPS (ATTACHED COPY OF FEDERAL SCHEDULE E AND /OR K-1) \$ _____
- 15. OTHER TAXABLE INCOME (ATTACH COPY OF APPROPRIATE FEDERAL SCHEDULE OR 1099 MISC)..\$ _____
- 16. TOTAL OTHER INCOME (LINES 13 THRU 15)\$ _____
- 17. DEDUCTIONS (See instructions and note* below)
 - a. EMPLOYMENT EXPENSES INCLUDED IN LINE 1 THAT ARE ALLOCABLE TO MARIEMONT
(ATTACH SCHEDULE 2106, SCHEDULE A, FORM 3903) \$ _____
 - b. NON-TAXABLE INCOME \$ _____
 - c. NET LOSSES PER PREVIOUS RETURNS \$ _____
 - d. TOTAL DEDUCTIONS \$ _____
- 18. NET OTHER TAXABLE INCOME (INSERT IN LINE 2 PAGE 1) \$ _____

INSTRUCTIONS

FOR COMPLETION OF LINES 1 THRU 18

- 1. List total of all qualifying wages from all W-2 forms. "Qualifying" wages generally includes amounts reported in the Medicare wage Base; and compensation of pre-1986 employees exempt from Medicare solely because of the Medicare grandfathering provision. **Qualifying wages include, but are not limited to: 401(k) contributions, deferred annuity plans and stock options.** Attach W-2 form(s), Page one of applicable Federal form (1040, 1040A or 1040EZ). Attach Federal Schedules C, E, F and documentation for "other income", if any. Interest, dividends, capital gains, unemployment and pension income are not taxable. **Gaming, lottery winnings are taxable and should be included on this line.**
- 2. All other taxable income reported on lines 13 through 18(above). **Business/Rental losses may not be used to offset W-2 compensation.**
- 8. Credit for tax paid to another Municipality is limited to 1% of the qualifying wage taxed by said Municipality. If taxes are paid directly to another city rather than by withholding, a copy of that City return must be attached to claim credit. Credit applies to Mariemont residents only. Credit must be adjusted to move-in/out dates. **No Credit is allowable for county taxes paid. PLEASE NOTE: if only a portion of a Mariemont resident's income is taxed by the City of employment, the untaxed balance of the individual's income is subject to the 1.25% Mariemont tax. This applies to refunds from the City of employment for time out of City.**
- 11. Overpayment will be applied to 2015 estimate unless you request a refund.
- 16. Estimate your income. Estimation should not be less than last years income unless noted.
Note: Tax rate is 1.25%. Allowable credit rate is 1.0% of wages taxed by another city.
- 19. You may pay the entire amount declared with the filing of this form. **Quarterly payments required for estimates over \$200.00. First quarter (25%) must accompany this form.**

***Notes-**

- Attach copies of Federal Schedule C. If tax is paid to another city, attach copy of city return.
- Attach copies of Federal Schedule E and/or K-1. S Corporation distributive share is not taxable.
- Attach 1099 Misc.
- Employment expenses are allowable on the same percentage basis as wages are allocated and tax is paid to Mariemont.
- Attach Federal Forms 2106 and Schedule A. Moving expense deduction may not be used unless reimbursement is included in Line 1. Attach Federal Form 3903.
- Taxable income may be adjusted for residents who move in/out during the year. Credit for tax paid to another city must also be adjusted. Income earned as a resident is taxable. Documentation must be attached, pay stubs are preferred.
- Operating losses may be carried forward for a maximum of five years. Business losses may not offset wages.

EXAMPLES OF DEDUCTIONS THAT ARE NOT ALLOWED: Individual Retirement Account (IRA); Simplified Employee Pension (SEP) plan; Keogh (H.R. 10) Retirement Plan; Federal Schedule A deductions.

EXTENSION POLICY: An extension request may be granted upon written request submitted before due date, provided an IRS extension has been secured. Only those requests received in duplicate with a self addressed postpaid envelope will have a copy returned after being marked appropriately.

NOTE: Unless accompanied by all required substantiating documents, payment of the balance of the Tax Due (Line 6) and , if required, at least 1/4 of the Estimated Tax (Line 10), this form is not a legal final return or declaration.

DECLARATION AND RETURN PAYMENT CALCULATOR

| | | | | |
|--------------------------------|----------------------|----------------------|----------------------|------------------|
| April 18 | June 15 | Sept. 15 | Dec. 15 | April 15 |
| File Declaration | Make 2 nd | Make 3 rd | Make 4 th | File return, pay |
| With 1/4 th payment | Quarterly payment | Quarterly payment | Quarterly payment | Total Due |