

VILLAGE OF MARIEMONT  
 INCOME TAX DEPARTMENT  
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## VILLAGE OF MARIEMONT 2020 INDIVIDUAL TAX RETURN INSTRUCTIONS

<b>WHO MUST FILE:</b>	<p><b>Every resident</b> of the Village of Mariemont 18 years of age or older, whether or not you have taxable income or any tax is due must file a return reporting all income earned regardless of where income was derived.</p> <p><b>Every non-resident</b> of Mariemont who has taxable income or loss, earned or derived from within the Village, from which Mariemont income tax was not withheld, must file a return.</p>
<b>PART YEAR RESIDENTS:</b>	<p>If you lived in Mariemont during part of the taxable year, you must file a tax return covering that period of time. Report the amount of income earned while you lived in Mariemont. Pay statements with year-to-date figures or a statement from your payroll department must be used if available. When the actual amount you earned while living in Mariemont cannot be determined and no Mariemont wages are listed in Box 18 of your W-2, you may apportion your earnings by the number of months or days of residency to find your taxable amount. If you prorate your income, you must also prorate any city tax that was withheld on the same income. Attach a worksheet detailing your calculations.</p>
<b>EXTENSIONS:</b>	<p>If you have requested an extension of time to file your federal return with the IRS, you will automatically receive an extension of time to file your Mariemont return until October 15, 2021. Please include a copy of your federal extension when filing your return to avoid a late filing penalty. If you have not requested a federal extension, you may still receive an Mariemont extension by filing your request by April 15, 2020. <b>Remember that an extension of time to file is not an extension of time to pay taxes owed.</b></p>
<b>ESTIMATED TAX:</b>	<p>Every person who anticipates a net tax liability of at least \$200.00 is required under Ohio law to make estimated tax payments. First quarter declaration for 2021 is calculated on the 2020 tax return. Second quarter is due June 15, 2021; third quarter is due September 15, 2021; fourth quarter is due January 15, 2022. Additional instructions and vouchers are available on the Village's website.</p>
<b>TAXABLE INCOME:</b>	<p><b>Residents:</b> Includes salaries, wages, commissions, other compensation and/or net profits, and would include but not be limited to: bonuses, incentive payments, director's fees, property or benefits in lieu of cash, tips, dismissal or severance pay, wage continuation plans, and other compensation earned or received, lottery winnings, gambling proceeds, prizes, awards and proceeds from contests and other games of chance; net profits of all unincorporated businesses, professions, partnerships, or other activities, including but not limited to rental of real and personal property, regardless of where such income is derived.</p> <p><b>Non residents:</b> Includes all income, salaries, qualifying wages, commissions and other compensation from whatever source earned or received for work done, services performed or activities conducted within the Village of Mariemont, including any net profit of the non-resident, but excluding any partnership income or loss owned directly or indirectly.</p> <p><b>All:</b> Losses from federal schedules and other sources reported for federal income tax purposes cannot be used to offset qualifying wages, commissions, other compensation and other miscellaneous taxable income earned or received by residents or nonresidents of the Municipality. If an individual is engaged in two or more taxable business activities to be included in the same return, the net loss of one unincorporated business activity may be used to offset the profits of another for purposes of arriving at overall net profit or loss.</p>
<b>NON-TAXABLE INCOME:</b>	<p>Includes dividends, interest, capital gains, precinct official earnings of less than \$1,000.00, S Corporation income/loss, military pay and allowances, tax refunds, insurance benefits, qualifying pensions, annuities, alimony, third-party disability pay, Social Security, Medicare, poor relief, state and federal unemployment insurance benefits.</p>
<b>"NEW" NET OPERATING LOSS DEDUCTION</b>	<p>Beginning January 1, 2017, all municipalities have a net operating loss (NOL) carryover. The NOL carryover is the overall loss of federal Schedules C, E and F and any business ordinary gain/loss on form 4797, computed WITHOUT regard to federal passive activity loss carryovers. Unutilized losses may be carried over for 5 years. <b>Note:</b> due to on-going changes by the Ohio Legislature, please refer to the NOL worksheet on our website for the calculation and utilization of the NOL.</p>
<b>ATTACHMENTS:</b>	<p><b>Ohio State law now requires each return must include your forms W-2 (showing wages and all taxes withheld for any municipality) and a copy of your federal Income tax return (Form 1040).</b> In order to avoid requests for additional information, it is suggested that you include all federal schedules and/or statements supporting each income, loss or deduction reported and support documentation for additional municipal taxes other than the amount shown on the W-2.</p>
<b>LATE PAYMENT:</b>	<p><b>Late filing penalty</b> shall be charged on any return filed after the due date, or extended due date. The amount of the penalty shall be \$25 per month, or any portion thereof, not to exceed \$150.00, whether or not any tax is due,</p> <p><b>Late payment penalty</b> of 15% shall be charged on any tax balance remaining unpaid after the April 15 due date.</p> <p><b>Interest</b>, calculated on the federal short term rate in effect+ 5%, shall be charged on any tax balance remaining unpaid after the April 15 due date. A complete listing of annual interest rates is available on the Village's website.</p>
<b>MAKE A PAYMENT:</b>	<p>Payment in full is due 04/15/21. Checks should be made payable to "Village of Mariemont."</p>

Complete taxpayer status. Print your name, current address, social security or federal identification number, city of employment and telephone number. If you were a partial year resident of Mariemont, please indicate the date moved into or out of the Village and previous address.

**LINE1:** Enter total qualifying wages from page 2, Column 3.

**LINE2** Enter Other income from Page 2, Line 11- see example below.

**Worksheet B Other Income (Schedules C, E, F, K-1, 1099-Misc, W-2G, etc. To avoid a delay in processing, attach supporting documents.)**

<b>(1) Schedule C- Profit or Loss from Business</b> Attach Form 1040, Schedule C			
Net Profit/(Loss)From Federal Schedule C	(1a)	5000.00	
% Allocable to Mariemont-Residents: use 100% Nonresidents: use Schedule Y below	(1b)	100	%
Mariemont Profit/(Loss) (Line 1a multiplied by 1b)	(1c)	5000.00	
<b>(2) Schedule E- Profit or Loss from Rents/Royalties</b> Attach 1040 , Schedule E			
	(2)	(3000.00)	
<b>(3) Schedule E- Profit/ Loss from Partnerships</b> -Attach 1040, Schedule E and Forms K-1			
	(3)		
<b>(4) Schedule F- Profit or Loss from Farming</b> Attach Form 1040, Schedule F			
	(4)	(200.00)	
<b>(5) 1099-MISC- Miscellaneous Income</b> -Attach Form(s) 1099-MISC, page 1 form 1040			
	(5)		
<b>(6) W-2G - Gambling winnings</b> Attach Form(s) W-2G			
	(6)		
<b>(7) Ordinary Income or Loss - (Attach Federal Schedule 4797)</b>			
	(7)	1800.00	
<b>(8) SUBTOTAL</b> Add lines (1c) through (7)			
	(8)	1800.00	
<b>(9) Loss Carryforward</b> 2014( 200) +2015 (50) +2016( 50 ) = 300.			
	(9)	300.00	
<b>(10) 2017 &amp; 2018 Loss (Lesser of 50% of profit or loss can be used)</b> 1000.00 (You will have 500.00 carry forward)			
	(10)	500.00	
<b>(11) TOTAL</b> (Line 8 minus (Line 9+ Line 10) <b>ENTER ON PAGE 1, LINE 2</b>			
	(11)	1,000.00	

**Losses prior to 2017 may be carried forward for five years. 2017 losses may be carried forward for up to five years, however usage will be restricted to 50% per year during 2018 through 2022. You may choose which loss to use first- please attach explanation. See NOTE on page 1**

- Line 3:** Total lines 1 and 2
  - Line 4:** Multiply line 3 by 1.25% (.0125)
  - Line 5a:** Enter tax withheld for Mariemont page 2 Column 5
  - Line 5b:** Enter other city credits from page 2, Column 6, (limited to 1%) **No credit is allowable for county taxes paid!**
  - Line 5c:** Enter total estimated payments made
  - Line 5d:** Enter overpayments from prior years.
  - Line 6:** Total lines 5(A), 5(b), 5(c) and 5(d).
  - Line 7:** Line 4 less Line 6. **If results exceed \$200.00, you are required to complete Lines 14-20.**
  - Lines 8 and 9:** If return is past due, calculate late filing penalty, underpayment penalty and interest as noted on page 1 of the instructions.
- If Line 10 is a negative and greater than \$10.00 you may carry forward the overpayment unless you indicate that you anticipate owing nothing for the tax year 2021, then you may request a refund of the overpayment.**
- Line 11:** Enter overpayment from line 10 , if applicable.
  - Lines 12 & 13:** Indicate how overpayment is to be treated. Refunds are not issued if you have a tax liability for the current year.
  - Line 14:** Enter total estimated income subject to tax and multiply by 1.25%.
  - Line 15:** Enter estimated Mariemont Tax to be withheld by employer plus estimated credit for taxes to be paid to another municipality 1.00% (1.00).
  - Line 16:** Estimated tax due less anticipated credit.
  - Line 17:** First quarterly payment. (at least 22.5% of line 16.)
  - Line 18:** Enter overpayment from prior year.
  - Line 19:** Line 17 minus line 18
  - Line 20:** Total Lines 10 and 19.

**WORKSHEETS**

**SECTION A:** List all compensation earned including scholarship and fellowship income. Use highest figure on W-2 (typically Box 5 of W-2). Use line 5b to report taxes paid on income reported in Section B. Attach any city return applicable.

**SECTION B:** Residents should complete lines 1-11 as applicable, attaching related federal schedules. All items of income/loss are to be reported (regardless of where earned) without regard to federal passive activity loss carryovers/limitations. Taxable royalties include amounts received from interests in land and rents and royalties derived therefrom.

Non-residents should complete form only to the extent the income was earned or services were performed within Mariemont Village limits.

Taxpayers with a net operating loss carryover should enter the amount calculated from the Net Operating Loss Worksheet available on the Village's website.

SIGN AND DATE THE RETURN. IF THE RETURN IS NOT PREPARED BY TAXPAYER, THE PREPARER ALSO SIGNS. ATTACH VERIFICATION OF EACH INCOME OR LOSS ITEM REPORTED ON THE RETURN. YOU ARE REQUIRED TO INCLUDE A COPY OF YOUR FEDERAL RETURN AND FORMS W-2. MAIL THE ORIGINAL RETURN TO THE TAX OFFICE, KEEP A COPY OF THE RETURN FOR YOUR RECORDS.