



**2022 VILLAGE OF MARIEMONT
INDIVIDUAL INCOME TAX RETURN**

Make Check or Money Order Payable To:
Village of Mariemont, Tax Office, 6907 Wooster Pike, Mariemont, Ohio 45227-4428
DUE DATE 04/18/2023 **Federal Schedules and W2(s) MUST be attached**

NAME(S): _____

ADDRESS: _____

TAXPAYER SOCIAL SECURITY NUMBER: _____

HOME PHONE NO.: _____ WORK PHONE NO.: _____

SPOUSE'S SOCIAL SECURITY NUMBER: _____

HOME PHONE NO.: _____ WORK PHONE NO.: _____

RESIDENT NON-RESIDENT

If you have moved during the tax year, please give dates-
Move In Date: _____ Move Out Date: _____

If you rent, please give Landlord's Information-
Name: _____

Address: _____

FILING STATUS:

SINGLE MARRIED FILING JOINTLY MARRIED FILING SEPERATELY

Part A Tax Calculation		
1. Total Qualifying Wages (generally found in Box 5 of Form W-2; see instructions) Attach W-2 Forms		1.
2. Other Income/(Loss) from Federal Schedules C, E, F, K-1, 1099-MISC, W-2G (See Worksheet B, Page 2)		2.
3. Mariemont Taxable Income (Line 1 plus Line 2- Losses on Line 2 cannot offset taxable wages from Line 1)		3.
4. Mariemont Income Tax – 1.25% (Multiply Line 3 by .0125)		4.
5a. Mariemont Tax Withheld (per W-2's)	5a.	
5b. Other Municipal Taxes Paid (Credit limited to 1%)- Residents only	5b.	
5c. Estimates Paid	5c.	
5d. Prior Year Credit	5d.	
6. Total Payments and Credits (Total of Lines 5a through 5d)		6.
7. Balance Due/(Overpayment) (Line 4 minus Line 6)		7.
8. Late Filing Penalty (\$25.00 per month or fraction thereof, not to exceed \$150.00)		8.
9a. Penalty Due (15% of the amount not timely paid)		9a.
9b. Interest Due (Imposed on all tax not timely paid)		9b.
10. Total Due (Total of Lines 7, 8, 9a and 9b) No payment due if Line 10 is \$10.00 or less.		10.
11. Overpayment from Line 10	11.	
12. Amount to be Refunded (Amounts \$10.00 or less will not be refunded)	12.	
13. Credit to Next Year	13.	
Part B Declaration of Estimated Tax for 2023 Must be completed by Taxpayers who anticipate a net tax liability of at least \$200.00		
14. Total Estimated Income Subject to Tax \$ _____ Multiply by tax rate – 1.25%	14.	
15. Mariemont Tax Withheld and/or Credit for Tax Paid to Other Cities (Other city tax limited to 1%)	15.	
16. 2021 Estimated Tax Due (Line 14 minus Line 15)	16.	
17. First Quarter payment Due (Multiply Line 16 by 22.5%)	17.	
18. Less: Overpayment from Prior Year (from Line 13 above)	18.	
19. Net Estimated Tax Due with this return- subsequent estimated payments are due 6/15, 9/15 & 1/15		19.
20. TOTAL AMOUNT DUE – Add Lines 10 and 19. Make checks payable to Village of Mariemont.		20.

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 and complete. If prepared by a person other than taxpayer the declaration is based on all information of which preparer has any knowledge.

REQUIRED SIGNATURES:

Taxpayer's Signature Date

Spouse's Signature Date

Tax Preparer's Signature Date

(If other than taxpayer) Phone No. _____

May VILLAGE OF MARIEMONT discuss this return with the preparer shown above? Yes No

WORKSHEET A – Qualifying Wages (Generally include Box 5 (Medicare) wages. See line by line instructions for details. Attach Forms W-2

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Employer	City Where Employed	Income from each Local W-2 Box 5	Local Wage in Box 18	Mariemont Tax Withheld	Other city withheld not to exceed 1%
1.					
2.					
3.					
4.					
5. TOTALS					
ENTER ON:		PAGE 1 LINE 1		PAGE 1 LINE 5a.	PAGE 1 LINE 5b.

WORKSHEET B- Other Income (Schedules C,E,F,K-1,1099-MISC, W-2G, etc) You must attach supporting documents.

1. Schedule C- Profit or Loss from Business Attach Form 1040, Schedule C		
Net Profit/(Loss)From Federal Schedule C		1a.
% Allocable to Mariemont-Residents: use 100% Nonresidents: use Schedule Y below		1b. %
Mariemont Profit/(Loss) (Line 1a multiplied by 1b)	1c.	
2. Schedule E- Profit or Loss from Rents/Royalties Attach 1040, Schedule E	2	
3. Schedule E- Profit or Loss from Partnerships -Attach 1040, Schedule E and Forms K-1 *	3	
4. Schedule F-Profit or Loss from Farming Attach Form 1040, Schedule F	4	
5. 1099-MISC- Miscellaneous Income -Attach Form(s) 1099-MISC, page 1 form 1040	5	
6. W-2G - Gambling Winnings Attach Form(s) W-2G	6	
7. Ordinary Income or Loss- (Attach Federal Schedule 4797)	7	
8. SUBTOTAL Add lines (1c) through (7)		8
9. Prior to 2017 Loss carryforward +2016 ()		9
10. Loss carry forward (use lesser of 50% of profit or loss)** 2017() '18 () '19 () '20 () '21 ()		10
11. TOTAL Line (8) minus (line (9) plus line (10)) ENTER ON PAGE 1 LINE 2		11

*** Losses prior to 2017 may be carried forward 5 years, 2017 losses may be carried forward for five years but usage is restricted to 50% per year from 2018 to 2022. You may choose which loss to use first. Attach your work showing how losses were applied (it may not make a difference). See NOTE: in instructions. *S Corps and partnerships doing business within the Village of Mariemont must file a separate business return to report income earned in the Village.*

Worksheet C Claim for Refund (Note: your return is not considered complete unless all required documentation is attached.)

REFUND OF MARIEMONT TAX WITHHELD FOR PERSONS UNDER AGE 18 (Attach birth certificate)		
1. If you were under the age of 18 for all or part of the year enter total wages here	1	
2. Enter wages earned while under age 18. Enter date of birth here:	2	
3. Subtract Line 2 from Line 1. ENTER ON PAGE 1 LINE 1		3
REFUND OF TAX IMPROPERLY WITHHELD FROM WAGES Attach Form W-2		
4. If Mariemont tax was improperly withheld from your wages enter total wages	4	
5. Enter wages upon which tax was improperly withheld - See below***	5	
6. Line 4 minus Line 5 - ENTER ON PAGE 1 LINE 1		6
<i>*** You need to attach paystub and Refund Addendum Sheet A (next page)</i>		
REFUND OF TAX WITHHELD FOR DAYS WORKED OUTSIDE MARIEMONT-NONRESIDENTS		
7. Total days available (365 minus weekends not eligible) =	7	260
8. Less: (a) Holiday Days-Attach listing of specific dates	8a	
(b) Vacation days -Attach listing of specific dates	8b	
(c) Sick days - Attach listing of specific dates	8c	
9. Total available working days -(Line 7 minus Lines 8a, 8b and 8c)	9	
10. Less: Days worked out of town - Attach Addendum A and B ****	10	
11. Days worked in the Village of Mariemont (Line 9 minus Line 10)	11	
12. Qualifying Wages (Generally Box 5 of Form W-2)	12	
13. % of Income Taxable to Mariemont (Line 11 divided by Line 9)	13	
14. Mariemont Taxable Wages Line 12 multiplied by Line 13 ENTER ON PAGE 1, LINE 1		14

*****You need to attach W-2, Addendum sheets A and B*

Schedule Y Business Apportionment Formula (To be completed by all nonresidents with net profit or loss in Mariemont)

	Located Everywhere (A)	Located in Mariemont (B)	Percentage (B/A)
Step 1 Original Cost of Real and Tangible Personal Property			
Gross Annual Rents Paid Multiplied by 8			
Total Step 1			
Step 2 Wages, Salaries and Other Compensation Paid			
Step 3 Gross Receipts from Sales made and/or work performed			
Step 4 Total Percentages (Add Percentages from Steps 1-3)			
Step 5 Apportionment Percentage (Divide Step 4 by number of % Used) Enter Worksheet B Line 1B			

VILLAGE OF MARIEMONT
 INCOME TAX DEPARTMENT
 6907 WOOSER PIKE
 CINCINNATI OH 45227
 TELEPHONE (513) 271-1606
 FAX (513) 271-0822
 WEBSITE: www.mariemont.org

VILLAGE OF MARIEMONT 2022 INDIVIDUAL TAX RETURN INSTRUCTIONS

WHO MUST FILE:	<p>Every resident 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>Every non-resident 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>
PART YEAR RESIDENTS:	<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>
EXTENSIONS:	<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, 2023. 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 18, 2023. Remember that an extension of time to file is not an extension of time to pay taxes owed.</p>
ESTIMATED TAX:	<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 2023 is calculated on the 2022 tax return. Second quarter is due June 15, 2023; third quarter is due September 15, 2023; fourth quarter is due January 15, 2024. Additional instructions and vouchers are available on the Village's website.</p>
TAXABLE INCOME:	<p>Residents: 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>Non residents: 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>All: 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>
NON-TAXABLE INCOME:	<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>
"NEW" NET OPERATING LOSS DEDUCTION	<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. Note: 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>
ATTACHMENTS:	<p>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). 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>
LATE PAYMENT:	<p>Late filing penalty 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>Late payment penalty of 15% shall be charged on any tax balance remaining unpaid after the April 18 due date.</p> <p>Interest, calculated on the federal short term rate in effect+ 5%, shall be charged on any tax balance remaining unpaid after the April 18 due date. A complete listing of annual interest rates is available on the Village's website.</p>
MAKE A PAYMENT:	<p>Payment in full is due 04/18/23. 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.)

(1) Schedule C- Profit or Loss from Business 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	
(2) Schedule E- Profit or Loss from Rents/Royalties Attach 1040 , Schedule E			
	(2)	(3000.00)	
(3) Schedule E- Profit/ Loss from Partnerships -Attach 1040, Schedule E and Forms K-1			
	(3)		
(4) Schedule F- Profit or Loss from Farming Attach Form 1040, Schedule F			
	(4)	(200.00)	
(5) 1099-MISC- Miscellaneous Income -Attach Form(s) 1099-MISC, page 1 form 1040			
	(5)		
(6) W-2G - Gambling winnings Attach Form(s) W-2G			
	(6)		
(7) Ordinary Income or Loss - (Attach Federal Schedule 4797)			
	(7)	1800.00	
(8) SUBTOTAL Add lines (1c) through (7)			
	(8)	1800.00	
(9) Loss Carryforward 2014(200) +2015 (50) +2016(50) = 300.			
	(9)	300.00	
(10) 2017 & 2018 Loss (Lesser of 50% of profit or loss can be used) 1000.00 (You will have 500.00 carry forward)			
	(10)	500.00	
(11) TOTAL (Line 8 minus (Line 9+ Line 10) ENTER ON PAGE 1, LINE 2			
	(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 2022, 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.