

**ATHENS CITY
INCOME TAX DEPARTMENT**
8 EAST WASHINGTON ST.
ATHENS, OHIO 45701-2496
PHONE: (740) 592-3337
FAX: (740) 592-6400
Web Site: www.athensohio.info

2002

CITY OF ATHENS INCOME TAX RETURN
DUE ON OR BEFORE APRIL 30, 2003

FISCAL YEAR TAXPAYERS MUST FILE WITHIN 4 MONTHS OF THE FISCAL YEAR END.

FEDERAL EXTENSION
DOES NOT
AUTOMATICALLY
APPLY TO ATHENS.

LATE FILING OF THIS RETURN SUBJECTS YOU TO INTEREST AND PENALTY CHARGES

- CHECK IF AMENDED RETURN
 CHECK IF FINAL RETURN

REASON _____

EFFECTIVE DATE _____

BUSINESS FILING AS: PARTNERSHIP CORPORATION S-CORPORATION SOLE PROPRIETORSHIP LLC LLP LP

SECTION A INCOME

1. W-2 Wages, Salaries, Tips and Other Employee Compensation (Highest Figure on W-2) Attach W-2 1. _____
2. Other Income (Commissions, 1099 Misc., Gambling Proceeds, Etc.) - Describe income: 2. _____
3. A. Less Employee Business Expense (Form 2106 or 2106-EZ Must Be Attached) 3.A. (_____)
B. Less Income Not Earned Within Athens City Limits By NON-RESIDENTS 3.B. (_____)
Attach the Refund Request Form For Non-Resident Taxpayers. Call 592-3337 to request this form. Please see the instructions.
4. Total Adjustments (Total of Lines 3A and 3B) 4. (_____)
5. Total Income 5. _____

PROCEED TO LINE 8 IF TAXPAYER'S ONLY INCOME IS LISTED ABOVE

6. Other Income: (Business Income)
A. Profit or Loss from Income other than Wages (Complete Section D, Page 2 or Attach Federal Schedule C, F, K, K-1, Form 1065, 1120S, 1120, 8825, and 4797 as Applicable) 6.A. _____
(1) Reconciliation with Federal Return: Line 6A (+ or -) Section E, Page 2 \$ _____ Equals (=) 6.A.(1) _____
(2) Allocation _____ % of Line 6A (1) (See Section F, Page 2) 6.A.(2) _____
B. Rental Income (From Section G, Page 2 or Attach Federal Schedule E) 6.B. _____
C. Other Income (From Section H, Page 2 or Attach Federal Schedule) 6.C. _____
7. Total Lines 6A or 6A(2), 6B and/or 6C 7. _____
8. Total Income (Add Lines 5 and/or 7. Enter Here) 8. _____
9. Carry Forward of Athens City Losses (1999 through 2001) 9. (_____)
10. Athens Taxable Income (Line 8 Minus Line 9) 10. _____
11. Tax Liability (1.75% of Line 10) 11. _____

SECTION B CREDITS

12. Credits
A. Athens City Tax Withheld (From W-2's) 12.A. _____
B. Income Tax Paid to Other Cities (Resident Individuals Only - Not to Exceed 1.75%) 12.B. _____
C. Payments Made on 2002 Declaration 12.C. _____
D. Overpayment from 2001 12.D. _____
13. Total Credits (Total of Lines 12(A), 12(B), 12(C), and 12(D)) 13. (_____)
14. AMOUNT DUE (If Line 13 is Less than Line 11, Enter Difference) 14. _____
15. Overpayment (If Line 13 is Greater than Line 11, Enter Difference) 15. _____
Amount Of Line 15:
A. Credited to 2003 15.A. _____
B. Refunded 15.B. _____

SECTION C CITY OF ATHENS INCOME TAX DECLARATION - 2003

Calendar Year Taxpayers Must File This Declaration By April 30, 2003.
Fiscal Year Taxpayers Must File within 4 Months of the Fiscal Year Ending 2003.
An Extension to File the 2002 Return is NOT an Extension to pay the 2003 Declaration.

16. Athens Estimated 2003 Taxable Income (Must be at Least 80% of 2002's Taxable Income to Avoid Penalty for Underestimating) 16. _____
17. Estimated Tax Liability (1.75% of Line 16) 17. _____
18. Credits
A. Athens City Tax to be Withheld 18.A. (_____)
B. Income Tax to be Paid to Other Cities 18.B. (_____)
19. Total Estimated Credits (Total of Lines 18(A) and 18(B)) 19. (_____)
20. Estimated Annual Amount Due (Line 17 Minus Line 19); IF LESS THAN \$50.00, NO QUARTERLY PAYMENTS DUE 20. _____
21. Quarter-Payment Amount (Line 20 + 4) 21. _____
22. 2002 Overpayment Credited to 2003 (Amount from Line 15(A) Above) 22. (_____)
23. AMOUNT DUE Toward 2003 Declaration (Line 21 Minus Line 22) 23. _____
24. TOTAL PAYMENT DUE (LINE 14 PLUS LINE 23) 24. _____

Make Checks Payable to "City of Athens Income Tax Department"

THE UNDERSIGNED DECLARE THIS RETURN IS TRUE, CORRECT AND COMPLETE FOR THE TAX YEAR 2002.

DATE	SIGNATURE OF TAXPAYER OR AGENT	PHONE NO.	SOCIAL SECURITY OR FED. I.D. NO.	SIGNATURE OF TAX PREPARER IF OTHER THAN TAXPAYER
DATE	SIGNATURE OF SPOUSE IF JOINT RETURN	PHONE NO.	SOCIAL SECURITY OR FED. I.D. NO.	

SECTION D PROFIT OR LOSS FROM BUSINESS

(Enter on Line 6A, Page 1)

Business Name _____ All Owner's or Partner's Names _____
 Date Business Commenced _____
 Business Address _____

1. Total Receipts, Less Allowances, Rebates and Returns 1. _____
2. Less Cost of Labor \$ _____ Material, Supplies and Other Costs \$ _____ 2. (_____)
3. Gross Profit from Sales, Etc. (Line 1 Minus Line 2) 3. _____
4. Interest Income \$ _____ Other Business Income (Specify) \$ _____ 4. _____
5. Total Business Income Before Deductions (Add Lines 3 and 4) 5. _____

BUSINESS DEDUCTIONS

- | | |
|---|--|
| 6. Advertising and Promotion..... 6. _____ | 11. Depreciation, Amortization 11. _____ |
| 7. Auto, Truck and Travel..... 7. _____ | 12. Rents (Paid to _____) 12. _____ |
| 8. Interest on Business Loans..... 8. _____ | 13. Other (List if over 10% of Line 14) 13. _____ |
| 9a. Taxes Based on Income..... 9a. _____ | 14. Total Business Deductions (Total of Lines 6 to 13) 14. _____ |
| b. Other Business Taxes..... 9b. _____ | 15. Net Profit (or Loss) from Business or Profession |
| 10. Salaries and Wages..... 10. _____ | (Line 5 Minus Line 14) 15. _____ |

SECTION E RECONCILIATION WITH FEDERAL INCOME TAX FORMS & SCHEDULES

(Section E Pertains to Businesses Only, Not to be Used by Individuals)

ATTACH ALL APPLICABLE SCHEDULES AND FORMS.

ITEMS NOT DEDUCTIBLE

- | |
|--|
| A. All Taxes Based on Income..... A. _____ |
| B. Capital Losses..... B. _____ |
| C. Expenses incurred in the Production of Income
Not Subject to Athens, Ohio Income Tax
(5% of Lines F, G & H)..... C. _____ |
| D. Guaranteed Payments to Partners..... D. _____ |
| E. Total of A, B, C & D..... E. _____ |

ITEMS NOT TAXABLE

- | |
|--|
| F. Interest..... F. _____ |
| G. Dividends..... G. _____ |
| H. Capital Gains..... H. _____ |
| I. One-half of Self-Employment Tax..... I. _____ |
| J. Total of F, G, H & I..... J. _____ |

K. Line E Minus Line J K. _____
 (Carry this Amount to the Blank Insert of Line 6A(1), Page 1
 of Return. If Negative, Enclose in Parentheses.)

SECTION F BUSINESS ALLOCATION FORMULA

(Enter on Blank Insert of Line 6A(2), Page 1)

COMPLETE ALL STEPS		a. Located Everywhere	b. Located in Athens	Percentage (b ÷ a)
STEP 1.A.	Average Value of Real & Tang. Personal Property			
B.	Gross Annual Rentals Paid Multiplied by 8			
	Total Step 1.A. and Step 1.B.			1.
STEP 2.	Gross Receipts from Sales Made and/or Work or Services Performed			2.
STEP 3.	Wages, Salaries and Other Compensation Paid			3.
STEP 4.	Total Percentages			4.
STEP 5.	Average Percentage (Divide Total Percentages by Number of Percentages Used).			5.

SECTION G RENTAL INCOME

(Enter on Line 6B, Page 1)

Complete Address of Property	Rental Income	Depreciation	Repairs	Other Expenses	Net Income (Or Loss)

Net Income (Loss) Section G..... \$ _____

SECTION H OTHER INCOME

Note: Distributive Share Income (whether distributed or not) of non-resident associations and subchapter s corporations should be indicated. Enter on Line 6C, Page 1. See Instructions.

Received From	For (Describe)	Amount