

**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

**2003**

**CITY OF ATHENS INCOME TAX RETURN**

**DUE ON OR BEFORE APRIL 15, 2004**

FISCAL YEAR FILERS: FILE BY THE 15<sup>TH</sup> DAY OF THE 4<sup>TH</sup> MONTH AFTER YEAR END.

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

FEDERAL EXTENSION  
DOES **NOT**  
AUTOMATICALLY  
APPLY TO ATHENS.

- CHECK IF AMENDED RETURN  
 CHECK IF NOT REQUIRED TO FILE RETURN NEXT YEAR

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) Apportionment \_\_\_\_\_ % 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) ..... 8. \_\_\_\_\_  
9. Carry Forward of Athens City Losses (2000 through 2002) ..... 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 2003 Declaration ..... 12.C. \_\_\_\_\_  
D. Overpayment from 2002 ..... 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 2004 15.A. \_\_\_\_\_  
B. Refunded 15.B. \_\_\_\_\_

**SECTION C CITY OF ATHENS INCOME TAX DECLARATION - 2004**

Calendar Year Taxpayers Must File This Declaration By April 15, 2004.  
Fiscal Year Taxpayers Must File by the 15<sup>th</sup> Day of the 4<sup>th</sup> Month Following Fiscal Year End.  
An Extension to File the 2003 Return is NOT an Extension to pay the 2004 Declaration.

16. Athens Estimated 2004 Taxable Income (Must be at Least 80% of 2003's Taxable Income to Avoid Penalty for Underestimating) ..... 16. \_\_\_\_\_  
17. Estimated Tax Liability (1.65% 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. 2003 Overpayment Credited to 2004 (Amount from Line 15(A) Above) ..... 22. (\_\_\_\_\_)  
23. **AMOUNT DUE** Toward 2004 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 2003.

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.**

**TAXABLE ITEMS**

**DEDUCTIBLE ITEMS**

- A. All Taxes Based on Income ..... A. \_\_\_\_\_ F. Interest ..... F. \_\_\_\_\_
- B. Capital Losses ..... B. \_\_\_\_\_ G. Dividends ..... G. \_\_\_\_\_
- C. Expenses incurred in the Production of Income Not Subject to Athens, Ohio Income Tax (5% of Lines F, G & H) ..... C. \_\_\_\_\_ H. Capital Gains ..... H. \_\_\_\_\_
- D. Guaranteed Payments to Partners ..... D. \_\_\_\_\_ I. One-half of Self-Employment Tax ..... I. \_\_\_\_\_
- E. Total of A, B, C & D ..... E. \_\_\_\_\_ 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 APPORTIONMENT 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.	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**

Report Distributive Share Income of an association or subchapter s corporation, that is not subject to Athens' entity filing. A shareholder in a subchapter s corporation is exempt from reporting out-of-state distributive shares, unless the compensation is wage or self-employment income. Enter on Line 6C, Page 1.

Received From	For (Describe)	Amount