

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

2004

CITY OF ATHENS INCOME TAX RETURN
DUE ON OR BEFORE APRIL 15, 2005

FISCAL YEAR FILERS: FILE BY THE 15TH DAY OF THE 4TH 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 (Medicare wage base: box 5 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 (2001 through 2003)..... 9. (_____)
10. Athens Taxable Income (Line 8 Minus Line 9)..... 10. _____
11. Tax Liability (1.65% 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 1.65%)..... 12.B. _____
C. Payments Made on 2004 Declaration..... 12.C. _____
D. Overpayment from 2003..... 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 2005 15.A. _____
B. Refunded 15.B. _____

SECTION C CITY OF ATHENS INCOME TAX DECLARATION - 2005

Calendar Year Taxpayers Must File This Declaration By April 15, 2005.
Fiscal Year Taxpayers Must File by the 15th Day of the 4th Month Following Fiscal Year End.
An Extension to File the 2004 Return is NOT an Extension to pay the 2005 Declaration.

16. Athens Estimated 2005 Taxable Income (Must be at Least 80% of 2004'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. 2004 Overpayment Credited to 2005 (Amount from Line 15(A) Above)..... 22. (_____)
23. AMOUNT DUE Toward 2005 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 2004.

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 _____

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 ADJUSTMENTS TO THE FEDERAL TAXABLE INCOME BEFORE NOL

ATTACH ALL APPLICABLE SCHEDULES AND FORMS.

TAXABLE ITEMS

DEDUCTIBLE ITEMS

- | | | | |
|--|----------|--|----------|
| A. All Taxes Based on Income | A. _____ | H. Intangible Income | H. _____ |
| B. Capital Losses & 1231 Losses | B. _____ | I. Capital Gains | I. _____ |
| C. 5% of Intangible Income (5% of Line H) | C. _____ | J. One-half of Self-Employment Tax | J. _____ |
| D. Guaranteed Payments to Partners | D. _____ | K. Total of H, I & J | K. _____ |
| E. Distributions to Investors of REIT's | E. _____ | | |
| F. Payments to Self-Employed Retirement Plans,
Health and Life Insurance Plans for Owners | F. _____ | | |
| G. Total of A, B, C, D, E & F | G. _____ | | |

L. Line G Minus Line K L. _____
 (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)

Separate accounting based on books and records is **NO** longer permitted.
 Taxpayers must use the three-factor apportionment formula (O.R.C. 718.02).

	a. Located Everywhere	b. Located in Athens	Percentage (b + a)
STEP 1.A. Original Cost of Real & Tangible 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 (for all of 2004) or subchapter s corporation (up until 11/11/2004), 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