

CITY OF ATHENS
INCOME TAX DEPARTMENT
8 EAST WASHINGTON STREET
ATHENS, OHIO 45701-2496



FIRST-CLASS MAIL
U.S. POSTAGE
PAID
ATHENS, OHIO
PERMIT NO. 1030

AFFIX THIS LABEL TO YOUR TAX RETURN

ADDRESS SERVICE REQUESTED

2008 DUE APRIL 15, 2009

**THIS IS YOUR ATHENS INCOME TAX RETURN
AND QUARTERLY ESTIMATED VOUCHERS**

—————→
TO OPEN BOOKLET, TEAR THIS SIDE ONLY

File your 2008 Tax Return by April 15, 2009 or on or before the fifteenth day of the fourth month after the close of the tax year.

Penalty and interest will be assessed for failure to file.

Due Dates for Quarterly Declaration Payments:

April 15	June 15	September 15	December 15
April 15	July 31	October 30	February 1

COPY OF FEDERAL EXTENSION
must be filed with this office on
or before the April 15th deadline
to avoid assessment of
Penalty and Interest.

WHO MUST FILE CITY OF ATHENS INCOME TAX RETURN

1. Any resident individual of the city who has Athens Taxable Income whose liability is not met entirely through withholding by an employer must file. A resident of the city must pay Athens City Income Tax on all income except that listed under "Income Not Taxable" below.
2. Any non-resident individual, working more than twelve days in a calendar year, within the City of Athens, whose employer is not withholding must file.
3. All sole proprietorships, regardless of their location, owned by resident individuals must pay tax on the entire net profits of the businesses.
4. All resident businesses must file an income tax return. All other non-resident businesses working within the City may use the business apportionment formula — Section F. Separate accounting based on books and records is no longer permitted. Taxpayers must use the three-factor apportionment formula (O.R.C. 718.02).

INCOME NOT TAXABLE

The following income is not taxed by the City of Athens: Welfare and unemployment benefits; income of charitable, fraternal, scientific, literary, educational or religious organizations, income derived from tax-exempt activities; insurance proceeds; social security benefits; pensions; compensation for damages for personal injuries and like reimbursement, not including damages for loss of profits. Compensation for damage to property by way of insurance or otherwise; capital gains; interest and dividends from intangible property; alimony; patents; copyrights; earnings of individuals under eighteen years of age. Military pay or allowances received as members of the U.S. Armed Forces and their reserve components, including the Ohio National Guard. Compensation (up to \$1,000.00) paid to a precinct election official; compensation paid to an employee of a transit authority or commission for operating a transit in or through the City, unless the transit operates on a regular route, or the operator is an Athens resident, or the employer is located in the City. The rental allowance paid or rental value furnished, of a home to a member of the clergy, as part of compensation.

Fellowship and scholarship grants, if exempt for federal income tax. Compensation paid for services performed inside the City of Athens, to a non-resident individual, on twelve or fewer days in a calendar year, is not taxable. This 12-day occasional entry provision does not apply to a professional entertainer, a professional athlete, a promoter of, or an employee of, a professional entertainer or professional athlete; or to an individual who is an employee and his/her employer is located in another municipality, and the individual is not liable for tax to the other municipality.

WHAT INCOME TO REPORT ON YOUR RETURN

All qualifying wages, commissions, other compensation, and other taxable income earned/received by residents. All qualifying wages, commissions, other compensation, and other taxable income earned/received by non-residents, for work/services performed in City. Profit and/or loss from all businesses and professions, sole proprietors, associations, subchapter s corporations, and corporations; rents; sick pay, stock options, employer supplemental benefits (SUB) pay and employee and employer contributions to qualified/non-qualified plans; annuities; IRA plans and deferred compensation plans.

Effective for all accounting periods commencing on or after January 1, 2003, an association or a subchapter s corporation is taxed as an entity. A resident who is a member of an association, that is NOT subject to Athens' entity filing, is taxed individually, on his/her share of the association's net profit. A shareholder in a subchapter s corporation is exempt from reporting distributive shares, unless the compensation is wage or self-employment income. This income, as is applicable to the Athens resident's share, must be reported on the subchapter s corporation's return.

CREDITS/DEDUCTIONS

Employee business expenses may be taken if the deductions are permitted on your Federal Forms 2106 or 2106-EZ. Deduct as a credit on Line 3A, Page 1, the allowable Federal Form 2106 or 2106-EZ amount. 2106 expenses must be attributable to income taxed by the City of Athens. Attach Federal Form 2106 or 2106-EZ.

Credit for taxes paid to another city cannot exceed 1% of adjusted gross. (Line 10B)

The deduction for "one-half of self-employment tax" may be taken if the deduction is permitted on your Federal Schedule SE. Deduct the allowable Federal Schedule SE amount on line J of Section E, Page 2, but only if the self-employment earnings are subject to Athens tax. Attach Federal Schedule SE.

SECTION A

LINE 1. Enter the total wages from your W-2. If the wages differ in the boxes on your W-2, always enter the highest wage amount. Attach a copy of your W-2. Photostatic copies will be accepted.

LINE 2. OTHER INCOME. Enter other income (i.e., 1099MISC, commissions, lottery winnings, gambling proceeds, etc.). (DO NOT INCLUDE 1099G, 1099INT, 1099DIV, 1099P) Describe other income on dotted line. Do not report 1099-MISC income that is carried to Federal Schedule C or other Federal Schedules reported elsewhere on this return. Report here any guaranteed payments to you as a partner of a partnership, only if not reported on the "partnership" return.

LINE 3A. Employee business expense deductions are entered here. (See Credits for allowable deductions.) Attach copy of Form 2106 or 2106-EZ.

LINE 3B. Other Adjustments - Deduct any Line 1 income not earned within the Athens City Limits by nonresident individuals. This type of deduction must be accompanied by the Refund Request Form For Non-Resident Taxpayers. This form MUST be requested from the Athens City Income Tax Office, call 592-3337. (You do not need to complete the City of Athens Income Tax Return if the ONLY reason for filing is to get a refund of tax withheld by your employer. File the Refund Request Form For Non-Resident Taxpayers.)

LINE 4. Total Lines 3A and 3B.

LINE 5. Enter total income. (Remember not to include interest, dividends, etc.). Add Lines 1, 2, and 4.

IF TAXPAYERS ONLY INCOME IS FROM SOURCES LISTED ABOVE, PROCEED TO LINE 8 — DO NOT COMPLETE LINE 6.

LINE 6A. FOR BUSINESSES ONLY — Report here all income and/or loss from: Federal Schedule C (Sole Proprietorship), and/or Federal Schedule F (Farming), and/or Federal Schedule K or K-1 (Partner) and/or Federal Form 1120 (Corporation), and/or Federal Form 1120S (Sub-S Corporation), and/or Federal Form 1065 (Partnership, LLP, LLC or LP), and/or Federal Form 8825 (Partnership or Sub-S Corporation). Be sure the figure you put here is before any operating loss deductions. Also taxable here is any ordinary income from Federal Form 4797. A copy of Federal Schedules must accompany return or Section D must be completed. Business losses may not be deducted from W-2 wages (After fiscal year 2005).

LINE 6A(1). RECONCILIATION WITH FEDERAL RETURN — Reconcile Federal Income as reported here on this return to that which is taxable for Athens City purposes by completing Section E.

LINE 6A(2). BUSINESS APPORTIONMENT — An apportionment of less than 100% would commonly occur for non-resident businesses earning income both within and outside the city. A resident owner of any sole proprietorship must pay tax on 100% of his business profits reported on Line 6A(1) regardless of where earned. Section F must be completed for an apportionment of less than 100%.

LINE 6B. RENTAL INCOME IS ENTERED HERE — Report ALL rental and royalty income here regardless of profit or loss. Royalty income is taxable except for income from patents and copyrights. Nonresident individuals should report here only rental and royalty income earned within the City of Athens. Section G, Page 2 must be completed or a copy of federal Schedule E must accompany this return.

Starting tax year 2006 a rental loss may not be deducted from W-2 wages. It may offset any business profits within the same year.

LINE 6C. All other business income earned, not included above, should be entered here.

LINE 7. Total Lines 6A or 6A(2), 6B, and 6C.

LINE 8. Athens taxable income total Lines 5 and/or 7. Operating loss cannot offset wages.

LINE 9. Multiply Line 10 by 1.65% (.0165). THIS LINE MUST BE COMPLETED IN ORDER TO COMPLETE YOUR RETURN.

SECTION B

LINE 10A. ATHENS CITY TAX WITHHELD — Put total of Athens City Income Tax withheld per W-2's. If the word "Multiple" appears for locality, check with your employer for the amount remitted to Athens on your behalf.

LINE 10B. INCOME TAX PAID TO OTHER CITIES — This line is to be used by resident individuals only. Put here the total of income tax paid to other cities up to a maximum of 1.00% of compensation earned in each of those cities.

LINE 10C. PAYMENTS MADE ON 2008 DECLARATION — Enter amounts paid on quarterly estimates. Contact the Athens City Income Tax Office at 740-592-3337, if you need assistance.

LINE 10D. OVERPAYMENT FROM 2007. This amount may be verified from your 2007 return, or call 740-592-3337.

LINE 11. TOTAL CREDITS — Total of Lines 10A, 10B, 10C and 10D.

LINE 12. AMOUNT DUE — If the "Tax Liability" (Line 9) exceeds "Total Credits" (Line 11), enter the difference here. This payment must accompany the return in order for it to be considered filed. Amounts of less than \$5.00 will not be collected.

LINE 13. OVERPAYMENT — If "Total Credits" (Line 11) exceed the "Tax Liability" (Line 9), enter the difference here and indicate the amount to be applied (A) to 2009's declaration (B) and/or refunded. Amounts of less than \$5.00 will not be refunded. Please allow up to 90 days for the processing of the refund requested.

SECTION C

LINE 14. ATHENS ESTIMATED 2009 TAXABLE INCOME — Estimate the amount you expect to appear on Line 8 of the 2009 City of Athens Income Tax Return. Without an acceptable explanation, this amount must be at least 80% of Athens Taxable Income for 2008 (Line 8).

LINE 15. ESTIMATED TAX LIABILITY — Multiply Line 14 by .0165.

LINE 16A. ATHENS CITY TAX TO BE WITHHELD — Estimate the amount of your liability you expect to be met through withholding.

LINE 16B. INCOME TAX TO BE PAID TO OTHER CITIES — This line is to be used by resident individuals only. Estimate the amount of your liability you expect to be met through withholding by other cities for compensation earned in those cities. Effective January 1, 2006, the credit here should not exceed 1.00% of compensation earned in other cities with an income tax.

LINE 17. TOTAL ESTIMATED CREDITS — Total of Lines 16A and 16B.

LINE 18. ESTIMATED ANNUAL AMOUNT DUE — Line 15 minus Line 17. If this amount is less than \$50.00, no quarterly payments are required and you do not need to complete Lines 19, 20 and 21.

LINE 19. QUARTER-PAYMENT AMOUNT — Line 18 divided by 4.

LINE 20. 2008 OVERPAYMENT CREDITED TO 2009— The amount (if any) from Line 13A of the 2008 City of Athens Income Tax Return.

LINE 21. AMOUNT DUE TOWARD 2009 DECLARATION — Line 19 minus Line 20. If Line 19 exceeds Line 20, payment must accompany the filing of this declaration. If Line 20 exceeds Line 19, no payment need accompany the filing of this declaration. Installments 2, 3 and 4 are due July 31, October 30, and February 1 for individual, calendar year taxpayers; June 15, September 15, and December 15 for other than individual, calendar year taxpayers.

LINE 22. PAYMENT DUE — Line 12 plus Line 21.

EXTENSIONS

Extensions must be requested prior to the due date of the return. A copy of the federal filing extension is required. A federal extension does not automatically apply to Athens.

CONFIDENTIAL

All information requested by the Athens City Income Tax Department from tax returns and audits shall be held confidential per the Athens City Code and the State of Ohio Revised Code.

THE ESTIMATED PAYMENT DUE DATES ARE AS FOLLOWS:

Your Account Number is located above your name on the mailing label.

BUSINESS ACCT (0000-B): 2ND QTR: JUNE 15 3RD QTR: SEPT 15 4TH QTR: DEC 15
RESIDENTIAL ACCT (0000-R): 2ND QTR: JULY 31 3RD QTR: OCT 30 4TH QTR: FEB 1

PLEASE REVIEW OUR RECENT CHANGES:

- IF YOUR 2008 TAX LIABILITY EXCEEDS \$50.00, YOU ARE REQUIRED TO SET A DECLARATION FOR THE FOLLOWING YEAR. IT IS THE TAXPAYER'S RESPONSIBILITY TO PAY AT LEAST EIGHTY PERCENT (80%) OF THEIR PRIOR YEAR TAX LIABILITY IN ORDER TO AVOID PENALTIES AND INTEREST. STARTING WITH THE 2009 ATHENS CITY INCOME TAX RETURN, IF THE TAXPAYER HAS NOT MET EITHER EIGHTY PERCENT (80%) OF THEIR PRIOR YEAR TAX OR EIGHTY PERCENT (80%) OF THE CURRENT TAX YEAR LIABILITY, PENALTIES WILL BE ASSESSED. THE CITY OF ATHENS WILL NO LONGER SET A REQUIRED DECLARATION FOR A TAXPAYER WHO NEGLECTS TO DO SO.

PLEASE REVIEW OUR PREVIOUS CHANGES:

- AFFIX THE MAILING LABEL ON THE FRONT OF THIS BOOKLET TO YOUR TAX RETURN.
- YOUR 2007 OVERPAYMENT THAT WAS APPLIED TO 2008 IS NOT PRINTED ON THE TAX RETURN. THIS AMOUNT MAY BE VERIFIED FROM YOUR 2007 RETURN OR CALL THE TAX OFFICE AT 740-592-3337.
- YOUR 2008 QUARTERLY ESTIMATES ARE NOT PRINTED ON THE TAX RETURN. THESE AMOUNTS MAY BE VERIFIED FROM YOUR RECORDS OR CALL THE TAX OFFICE AT 740-592-3337.
- THE TAX OFFICE WILL NOT BE MAILING 2009 QUARTERLY ESTIMATED STATEMENTS. THE SECOND, THIRD, AND FOURTH QUARTERS 2009 PAYMENT VOUCHERS ARE INCLUDED IN THIS BOOKLET. (THE FIRST QUARTER 2009 PAYMENT IS INCLUDED WITH ANY 2008 TAX DUE AND SUBMITTED WITH THE 2008 TAX RETURN.)
- NO PORTION OF A NET OPERATING LOSS CARRYFORWARD WILL BE PERMITTED AFTER THE 2005 TAX YEAR.
- AMOUNTS OF LESS THAN FIVE DOLLARS (\$5.00) WILL NOT BE COLLECTED OR REFUNDED.
- BUSINESSES WHO PERFORM LESS THAN 100% OF THEIR ACTIVITY IN ATHENS MUST USE THE THREE-FACTOR APPORTIONMENT FORMULA.

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

2008

CITY OF ATHENS INCOME TAX RETURN

DUE ON OR BEFORE APRIL 15, 2009

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

FEDERAL EXTENSION
DOES NOT
AUTOMATICALLY
APPLY TO ATHENS.

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

AFFIX MAILING LABEL HERE

Name(s) _____
Street _____
City _____ State _____ Zip _____

CHECK IF AMENDED RETURN
Date Moved In or Out of Athens in 2008:
 IN OUT DATE _____

Previous Address: _____
Present Address: _____
Will you have 2009 taxable income? Yes No
If not, please explain _____

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 wage amount 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 - if loss, see recent changes)
- 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 Athens Taxable Income (add lines 5 and 7) Operating loss cannot offset wages. 8. _____
- 9. Tax Liability (1.65% of Line 8) 9. _____

SECTION B CREDITS

- 10. Credits
- A. Athens City Tax Withheld (From W-2's) 10.A. _____
- B. Income Tax Paid to Other Cities (Resident Individuals Only – Not to Exceed 1.00%) 10.B. _____
- C. Payments Made on 2008 Declaration 10.C. _____
- D. Overpayment from 2007 10.D. _____
- 11. Total Credits (Total of Lines 10(A), 10(B), 10(C), and 10(D)) 11. (_____)
- 12. AMOUNT DUE (If Line 11 is Less than Line 9, Enter Difference) 12. _____
- 13. Overpayment (If Line 11 is Greater than Line 9, Enter Difference) 13. _____
- Amount Of Line 13: A. Credited to 2009 13.A. _____
- B. Refunded 13.B. _____

SECTION C CITY OF ATHENS INCOME TAX DECLARATION - 2009

Calendar Year Taxpayers Must File This Declaration By April 15, 2009.
Fiscal Year Taxpayers Must File by the 15th Day of the 4th Month Following Fiscal Year End.
An Extension to File the 2008 Return is NOT an Extension to pay the 2009 Declaration.

- 14. Athens Estimated 2009 Taxable Income (Must be at Least 80% of 2008's Taxable Income to Avoid Penalty for Underestimating) 14. _____
- 15. Estimated Tax Liability (1.65% of Line 14) 15. _____
- 16. Credits A. Athens City Tax to be Withheld 16.A. (_____)
- B. Income Tax to be Paid to Other Cities 16.B. (_____)
- 17. Total Estimated Credits (Total of Lines 16(A) and 16(B)) 17. (_____)
- 18. Estimated Annual Amount Due (Line 15 Minus Line 17); IF LESS THAN \$50.00, NO QUARTERLY PAYMENTS DUE 18. _____
- 19. Quarterly-Payment Amount (Line 20 ÷ 4) 19. _____
- 20. 2008 Overpayment Credited to 2009 (Amount from Line 13(A) Above) 20. (_____)
- 21. AMOUNT DUE Toward 2009 Declaration (Line 19 Minus Line 20) 21. _____
- 22. TOTAL PAYMENT DUE (LINE 12 PLUS LINE 21) 22. _____

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

THE UNDERSIGNED DECLARE THIS RETURN IS TRUE, CORRECT AND COMPLETE FOR THE TAX YEAR 2008.

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.	<input type="checkbox"/> Check box to grant permission for Tax Office to contact tax preparer.

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

AFFIX MAILING LABEL HERE

Name(s) _____
Street _____
City _____ State _____ Zip _____

CHECK IF AMENDED RETURN
Date Moved In or Out of Athens in 2008:

IN OUT DATE _____

Previous Address: _____

Present Address: _____

Will you have 2009 taxable income? Yes No

If not, please explain _____

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

SECTION A INCOME

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- 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. _____
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- D. Overpayment from 2007 10.D. _____
- 11. Total Credits (Total of Lines 10(A), 10(B), 10(C), and 10(D)) 11. (_____)
- 12. AMOUNT DUE (If Line 11 is Less than Line 9, Enter Difference) 12. _____
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- 16. Credits
- A. Athens City Tax to be Withheld 16.A. (_____)
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- 20. 2008 Overpayment Credited to 2009 (Amount from Line 13(A) Above) 20. (_____)
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- 22. TOTAL PAYMENT DUE (LINE 12 PLUS LINE 21) 22. _____

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DATE	SIGNATURE OF SPOUSE IF JOINT RETURN	PHONE NO.	SOCIAL SECURITY OR FED. I.D. NO.	<input type="checkbox"/> Check box to grant permission for Tax Office to contact tax preparer.

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

- | | |
|---|----------|
| A. All Taxes Based on Income | A. _____ |
| B. Capital Losses & 1231 Losses | B. _____ |
| C. 5% of Intangible Income (5% of Line H)..... | C. _____ |
| D. Guaranteed Payments to Partners | D. _____ |
| 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. _____ |

DEDUCTIBLE ITEMS

- | | |
|---|----------|
| H. Intangible Income..... | H. _____ |
| I. Capital Gains & 1231 Gains | I. _____ |
| J. One-half of Self-Employment Tax..... | J. _____ |
| K. Total of H, I & J..... | K. _____ |

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 <u>Paid</u> 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 that is not subject to Athens' entity filing. A shareholder in a subchapter s corporation is exempt from reporting distributive shares, unless the compensation is wage or self-employment income. Enter on Line 6C, Page 1.

Received From	For (Describe)	Amount

THE FOLLOWING ARE YOUR 2009 QUARTERLY ESTIMATED PAYMENT VOUCHERS FOR SECOND, THIRD, AND FOURTH QUARTERS 2009. (THE FIRST QUARTER 2009 PAYMENT IS REMITTED WITH THE 2008 TAX RETURN.)

THE QUARTERLY ESTIMATED PAYMENT DUE DATES FOR CALENDAR YEAR TAXPAYERS ARE AS FOLLOWS:

Your Account Number is located above your name on the mailing label.

		<u>2ND QTR</u>	<u>3RD QTR</u>	<u>4TH QTR</u>
BUSINESS ACCT	(0000-B)	June 15	Sept 15	Dec 15
RESIDENTIAL ACCT	(0000-R)	July 31	Oct 30	Feb 1

PLEASE MAIL PAYMENT VOUCHER AND PAYMENT TO:

CITY OF ATHENS
INCOME TAX DEPARTMENT
8 EAST WASHINGTON STREET
ATHENS, OH 45701-2496

PLEASE MAKE CHECK PAYABLE TO CITY OF ATHENS INCOME TAX DEPARTMENT.

City of Athens Income Tax Department
8 East Washington Street
Athens, OH 45701-2496
Phone: (740)-592-3337
Fax: (740)-592-6400
Web Site: www.ci.athens.oh.us

Quarterly Estimated Payment Voucher

2nd Quarter 2009

Due Date: June 15/July 31

Account Number/Social Security or Tax ID Number _____

Name _____

Street Address _____

City _____

State _____ Zip _____

PAYMENT AMOUNT ENCLOSED \$ _____

REVISED ESTIMATE (IF APPLICABLE) \$ _____

City of Athens Income Tax Department
8 East Washington Street
Athens, OH 45701-2496
Phone: (740)-592-3337
Fax: (740)-592-6400
Web Site: www.ci.athens.oh.us

Quarterly Estimated Payment Voucher

3rd Quarter 2009

Due Date: Sept 15/Oct 30

Account Number/Social Security or Tax ID Number _____

Name _____

Street Address _____

City _____

State _____ Zip _____

PAYMENT AMOUNT ENCLOSED \$ _____

REVISED ESTIMATE (IF APPLICABLE) \$ _____

City of Athens Income Tax Department
8 East Washington Street
Athens, OH 45701-2496
Phone: (740)-592-3337
Fax: (740)-592-6400
Web Site: www.ci.athens.oh.us

Quarterly Estimated Payment Voucher

4th Quarter 2009

Due Date: Dec 15/Jan 1

Account Number/Social Security or Tax ID Number _____

Name _____

Street Address _____

City _____

State _____ Zip _____

PAYMENT AMOUNT ENCLOSED \$ _____

REVISED ESTIMATE (IF APPLICABLE) \$ _____