

CITY OF PARMA HEIGHTS 2011

INDIVIDUAL INCOME TAX RETURN
DUE APRIL 15, 2012

FILE #

OFFICE
USE
ONLY



6281 Pearl Road, Parma Heights, Ohio 44130-3084
PHONE (440) 888-6440 FAX (440) 885-8228

Returns must be delivered in person or postmarked by due date
Minimum Penalty of \$25.00 if Filed Late

EXTENSIONS – Due on or before Filing Date
Read Extension Instructions to Avoid Penalties

Make Checks Payable to City of Parma Heights

Your Social Security No. _____ Spouse's Social Security No. _____ Spouse's Name _____

If Retired, give date _____

IF YOU MOVED, COMPLETE THIS BLOCK

Date moved into Parma Heights _____

Previous Address _____

Date moved out of Parma Heights _____

Present Address _____

Other Status Change & Date _____

Phone No. _____ Daytime No. _____

Your Name and Address as they appear on our records. Make any Necessary Corrections

READ INSTRUCTIONS BEFORE PREPARING THIS RETURN TO AVOID PROCESSING DELAYS OR PENALTIES

1. WAGES, SALARIES, TIPS, COMMISSIONS AND OTHER EMPLOYEE COMPENSATION BEFORE PAYROLL DEDUCTIONS. IF PARTIAL YEAR RESIDENT, SEE INSTRUCTIONS.

W-2 COPIES MUST BE ATTACHED OR TAX CREDIT LINE 7 (a3) WILL BE DISALLOWED	A. Names of Employers	B. City Where Employed	C. Tax Withheld In Other City	D. Parma Heights Income Tax Withheld	E. Gross Earnings Before Deductions
				\$ _____	\$ _____
	Attach Copy Federal Form 1040 – Page 1		TOTALS	\$ _____	\$ _____

- 2. Other Income, Pg. 2 (Sch. C, E & H) DO NOT DEDUCT LOSS FROM W-2 INCOME. Copy of Federal Schedules Required \$ _____
- 3. TAXABLE INCOME (Total COL. E & Line 2) \$ _____
- 4. ADJUSTMENTS: A. Business Expense (Disallowed if Federal 1040, Sched A & 2106 NOT ATTACHED) See Instructions \$ (_____)
- B. Less Income Earned While Non-Resident (Income Earned In Parma Heights Cannot Be Prorated) \$ (_____)
- 5. TOTAL ADJUSTED TAXABLE INCOME SUBJECT TO PARMA HEIGHTS INCOME TAX \$ _____

6. Parma Heights Income Tax 3% of Line 5 \$ _____

7. CREDITS:
- (a1) Tax Withheld In Other Cities (Total Col. C) \$ _____
 - (a2) Reduce Taxes Withheld – See Instructions – must make adjustment if work city tax over 2% or income was reported on Lines 4A/B \$ (_____)
 - (a3) Credit for Taxes Withheld In Other Cities; (a1) Less (a2) \$ _____
 - (b) Tax Withheld In Parma Heights (Total Col. 1D) \$ _____
 - * (c) Payments TO PARMA HEIGHTS ON ESTIMATED TAX \$ _____
 - (d) Overpayment FROM PRECEDING YEAR \$ _____
 - (e) Taxes Paid on Line 2 - Other Income - Credit Limit = 2% \$ _____
 - (f) TOTAL CREDITS (Add Lines 7 a3, b, c, d, e) \$ (_____)

- 8. (a) TAX DUE (Line 6 Less Line 7f) – No credit/payment if \$1.00 or less \$ _____
- (b) Overpayment Claimed (If Line 7f exceeds Line 6 enter difference here) \$ _____
- (c) Enter Amount of Line 8b you want Credited to your 2012 Estimated Tax \$ _____
- (d) Amount to be refunded (Line 8b Less Line 8c) (NO REFUND LESS THAN \$5.00) \$ _____

- 9. PENALTY (10%) (See Instructions) Late Filing \$ _____ + Late Paying \$ _____ TOTAL → \$ _____
- 10. PENALTY (10%) (Underpayment of Estimated Tax (See Instructions) Penalty is figured separately for each installment \$ _____
- 11. INTEREST (18%) (See Instructions) \$ _____
- 12. TOTAL AMOUNT DUE FOR 2011 (PAYABLE WITH THIS RETURN ON OR BEFORE THE DUE DATE) \$ _____

MANDATORY – DECLARATION OF ESTIMATED TAX FOR 2012 (PENALTY ASSESSED FOR FAILING TO PAY ESTIMATED TAX - SEE INSTRUCTIONS)

- 13. Total Estimated Income Subject to Tax _____ X TAX RATE OF 3% FOR GROSS TAX OF \$ _____
- 14. Credits: Parma Heights Tax withheld \$ _____ 100% of 2% Tax withheld/paid to another city \$ _____
- 15. Total of Line 14 (Box 1 plus 2) \$ (_____)
- 16. NET TAX DUE (Subtract Line 15 from Line 13) \$ _____
- 17. AMOUNT DUE for 1st quarter, 1/4 of Line 16 (Payable with this return on or before the due date) \$ _____
- 18. Overpayment from previous year - Credit from (Line 8c) (If Applicable) \$ (_____)
- 19. Subtract Line 18 From Line 17 - AMOUNT DUE WITH THIS FORM on or before the due date \$ _____

TOTAL TAX DUE - ADD LINES 12 & 17 OR LINES 12 & 19 REMIT THIS AMOUNT ON OR BEFORE THE DUE DATE \$ _____

I certify that this return including present address, schedules and statements are to the best of my knowledge and belief true, correct and complete.

Signature of Person Preparing, if Other than Taxpayer _____	Date _____	Signature of Taxpayer or Agent (Required) _____	Date _____
Address or Name and Address of Firm Or Employer - Phone No. (_____)		Signature of Spouse, if joint return _____	Date _____

May the city discuss this return with the taxpreparer?
[] Yes [] No

ATTACH W2's HERE

SCHEDULE C PROFIT OR LOSS FROM BUSINESS OR PROFESSION

Business Name	Business Address
1. Net Profit or Loss	\$
2. Add Items not Deductible (Schedule X Line D)	
3. Deduct Items not Taxable (Schedule X Line F).....	()
4. Adjusted Net Profit or Loss	\$
5. Schedule Y _____% allocable to Parma Heights (Parma Heights residents disregard).....	
6. Less allocable net loss carry-forward 5 year limit (See Instructions)	
7. Net Profit or Loss (Line 4 or Line 7 enter on Line 2, page 1)	\$

NOTE: A loss in one city may never offset the gain in another city. However, a SCH C business or SCH E Pg. 1 rental gain may be offset by a loss in the SAME city (See Instructions)

SCHEDULE E INCOME FROM RENTS (Not included in Schedule C)

Complete this Schedule if you are not required to file with the Internal Revenue Service. Otherwise, attach copy of Federal Schedules.

Type & address of property, City & State	Amount of Rent	Depreciation	Repairs	Other Expenses	Eligible Loss Carry Forward	Net Income or Loss
	\$	\$	\$	\$	\$	\$

NOTE: LOSS Carry-Forward 5 year limit (See Instructions) Enter on Line 2, page 1 \$ _____
 A loss in one city may never offset the gain in another city. However, a SCH C business or SCH E Pg. 1 rental gain may be offset by a loss in the SAME city (See Instructions)

SCHEDULE H ALL OTHER TAXABLE INCOME

Individual's distributive share of income from pass-through entities, estates, trusts, director's and other fees, farm and other sources (See Instructions)
 (Gambling/Lottery Winnings can be offset by Schedule "A" losses – must Attach Schedule A.)

Note: Income reported under Fed ID #'s are separate entities and CANNOT BE OFFSET

Received From	For (DESCRIBE)	Amount
		\$

TOTAL INCOME - Enter Line 2, page 1 \$ _____

SCHEDULE X ADJUSTMENT OF NET PROFIT OR LOSS LINE 1, SCHEDULE C ABOVE TO EXCLUDE INCOME NOT TAXABLE, AND EXPENSES NOT ALLOWABLE

Schedule X entries are allowed only to the extent directly included in determination of net profits as shown on your Federal Return.

ITEMS NOT DEDUCTIBLE - ADD		ITEMS NOT TAXABLE - DEDUCT	
A. Taxes based on Income	\$	E. _____	\$
B. Charitable Contributions.....		_____	
C. Other (explain) _____		_____	

D. TOTAL ADDITIONS (enter Line 2 Schedule C)	\$	F. TOTAL DEDUCTIONS (enter Line 3, Schedule C)	\$

SCHEDULE Y BUSINESS APPORTIONMENT FORMULA

	a. LOCATED EVERYWHERE	b. LOCATED IN PARMA HEIGHTS	PERCENTAGE (b ÷ a)
STEP 1. AVG. ORIGINAL COST OF REAL & TANG. PERSONAL PROPERTY	\$ _____	\$ _____	
GROSS ANNUAL RENTALS PAID MULTIPLIED BY 8	\$ _____	\$ _____	
TOTAL STEP 1	\$ _____	\$ _____	_____ %
STEP 2. GROSS RECEIPTS FROM SALES MADE AND/OR WORK OR SERVICES PERFORMED (SEE INSTRUCTIONS)	\$ _____	\$ _____	_____ %
STEP 3. WAGES, SALARIES, AND OTHER COMPENSATION PAID	\$ _____	\$ _____	_____ %
4. TOTAL PERCENTAGES			_____ %
5. AVERAGE PERCENTAGE (Divide Total Percentages by Number of Percentages Used)			_____ %

Carry to Schedule C, Line 5 _____ %