

# CITY OF PARMA HEIGHTS 2012

OFFICE  
USE  
ONLY



INDIVIDUAL INCOME TAX RETURN  
DUE APRIL 15, 2013

**FILE #**

Your Social Security No. \_\_\_\_\_ Spouse's Social Security No. \_\_\_\_\_ Spouse's Name \_\_\_\_\_

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

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 |                        | <b>TOTALS</b> \$ _____        | \$ _____                             | \$ _____                            |

- 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 2013 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 2012 (PAYABLE WITH THIS RETURN ON OR BEFORE THE DUE DATE) ..... \$ \_\_\_\_\_

**MANDATORY – DECLARATION OF ESTIMATED TAX FOR 2013 (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 \_\_\_\_\_ %