

Mail return to THE CITY OF PARMA, DIVISION OF TAXATION, P.O. BOX 94734, Cleveland, OH 44101-4734. Tax returns are due by April 15th or by IRS's due date if different than April 15th. taxoffice@cityofparma-oh.gov 440-885-8045

IF YOU MOVED OR HAD ANY CHANGE IN STATUS DURING 2023, THIS BLOCK MUST BE COMPLETED.

Date moved into Parma _____
 Previous Address _____
 Date moved out of Parma _____
 Present Address _____
 If retired, give date _____
 Other Status Change & Date _____

DATE OF BIRTH, IF UNDER 18 IN 2023: _____

Filing Status: ☐ Individual ☐ Joint ☐ Corporation ☐ Partnership ☐ Amended Return ☐ Final

Name: _____ **EMail:** _____ _____
Your Social Security Number

Spouse: _____

Spouse's Social Security Number

Current Address: _____

City/State/Zip: _____

☐ Filing for 2023 calendar year

☐ Filing for fiscal year ending _____

1. **WAGES AND COMPENSATION**(Highest amount in box 5 or 18 on W2s) **CAUTION: A copy of all W-2 Forms MUST be attached.**

COLUMN 1	COLUMN 1A	COLUMN 1B	COLUMN 1C	COLUMN 1D	COLUMN 1E
LIST EACH WORK CITY	Total Wages (As shown on W-2 Form)	Withheld for Parma	Withheld for Other Cities	____ % of Col. 1A See Instructions	Lesser of Column 1C or 1D
	\$	\$	\$	\$	\$
COLUMN TOTALS	\$	\$			\$
	Post (To Line 2)	Post (To Line 9b)			Post (To Line 9c)

- | | | | |
|--|----|----|-------|
| 2) ENTER TOTAL OF COLUMN 1A. SEE INSTRUCTIONS BEFORE GOING TO LINE 3 | 2 | \$ | _____ |
| 3) INCOME OTHER THAN WAGES FROM PAGE 2 (ATTACH FEDERAL SCHEDULES) | 3 | \$ | _____ |
| 4) TOTAL INCOME (TOTAL OF LINE 2 AND LINE 3) (DO NOT DEDUCT LOSS FROM W-2 INCOME) | 4 | \$ | _____ |
| 5) (A) ITEMS NOT DEDUCTIBLE (FROM LINE M SCHEDULE X) ADD \$ _____ | | | |
| (B) ITEMS NOT TAXABLE (FROM LINE Z SCHEDULE X) DEDUCT \$ _____ | | | |
| (C) ENTER EXCESS OF LINE 5A OR 5B | 5C | \$ | _____ |
| 6) (A) ADJUSTED NET INCOME (LINE 4, PLUS OR MINUS LINE 5C) IF SCHEDULE X IS USED | 6A | \$ | _____ |
| (B) AMOUNT ALLOCABLE TO PARMA _____ % OF LINE 6A NON-RESIDENT BUSINESSES ONLY | 6B | \$ | _____ |
| (C) LESS ALLOCABLE NET LOSS PER PREVIOUS CITY INCOME TAX RETURNS (SUBMIT SCHEDULE) | 6C | \$ | _____ |
| 7) AMOUNT SUBJECT TO CITY INCOME TAX (LINE 6A OR 6 B LESS LINE 6C) | 7 | \$ | _____ |

OTHER INCOME

- | | | | |
|--|------------------------------|------------|-----------|
| 8 | | 8 | |
| PARMA CITY TAX, 2.5%. MULTIPLY TOTAL OF LINE 7 BY 2.5% | | \$ | |
| 9A ESTIMATED PAYMENTS AND PRIOR YEAR CREDIT | 9A | \$ | |
| 9B WITHHELD FOR PARMA (FROM 1B) | 9B | \$ | |
| 9C CREDIT FOR OTHER CITIES (FROM 1E) | 9C | \$ | |
| 9D DIRECT PAYMENTS TO OTHER CITIES (SEE INSTRUCTIONS) | 9D | \$ | |
| 9E TOTAL PAYMENTS AND CREDITS (ADD LINES 9A THROUGH 9D) | 9E | \$ | |
| 10 TAX DUE, LINE 8 LESS LINE 9E | 10 | \$ | |
| IF OVERPAID SEE INSTRUCTIONS | | | |
| 11 <u>PENALTY AND INTEREST</u> . 11A PENALTY \$ | 11 B | \$ | |
| | (ADD LINE 11A & 11B) | 11C | \$ |
| 12 BALANCE DUE (COMBINE LINES 10 & 11 C) | 12 | \$ | |
| 13 OVERPAYMENT (IF LINE 12 IS LESS THAN ZERO) | 13B | \$ | |
| CREDIT TO 2024 ESTIMATED TAX | | | |
| 13A REFUND (IF \$10.01 OR MORE) \$ | 13B (IF OVER \$10.01) | \$ | |

DECLARATION OF ESTIMATED TAX FOR YEAR 2024

- | | | |
|--|--|--------------|
| 14) ESTIMATED TAX (SEE INSTRUCTIONS) | | |
| A. ESTIMATED TAX LIABILITY <u>2024</u> | NOTE TAX RATE & CREDIT CHANGE | 14A \$ _____ |
| B. QUARTERLY ESTIMATED TAX DUE, 1/4 OF 14 A LESS CREDIT FROM 13B | | 14B \$ _____ |
| 15) TOTAL DUE CITY OF PARMA (ADD LINES 12 AND 14B) | | 15 \$ _____ |

Signature of Person Preparing, if Other Than Taxpayer _____

Name and Address of Firm	Phone
--------------------------	-------

Signature of Taxpayer or Agent
Date

Signature of Spouse if Joint Return _____ Date _____

Taxpayer Email Address

May the city discuss this return with the tax preparer?
☐ Yes ☐ No

Business Name _____

Federal Identification No. _____

Business Address _____

Nature of Business _____

SCHEDULE C

RETURNS WILL NOT BE ACCEPTED WITHOUT COPIES OR FACSIMILES OF FEDERAL SCHEDULES C AND E, FORMS 1120 AND 1120S AND 1065 WHEN APPLICABLE.

SCHEDULE C or FORM 1120 PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

1. Net profit or loss per Federal Income Tax Return \$ _____

LOSSES ENTER IN () \$ _____

SCHEDULE G Income from Rents - from Federal Schedule E					
KIND & LOCATION OF PROPERTY	AMOUNT OF RENT	DEPRECIATION	REPAIRS	OTHER EXPENSES	NET INCOME (OR LOSS)

NET INCOME SCHEDULE G

LOSSES ENTER IN () \$ _____

SCHEDULE H All Other Taxable Income		
INCOME FROM PARTNERSHIPS, ESTATES & TRUSTS: FEES, TIPS, COMMISSIONS, AND MISCELLANEOUS		
RECEIVED FROM	FOR (DESCRIBE)	AMOUNT

TOTAL INCOME SCHEDULE

\$ _____

TOTAL

From Schedules C, G & H. Enter on Page 1, Line 3

LOSSES ENTER IN () \$ _____

SCHEDULE X RECONCILIATION WITH FEDERAL INCOME TAX RETURN (BUSINESS ONLY)			
ITEMS NOT DEDUCTIBLE		ADD	
a. Capital Losses (Excluding Ordinary Losses)	\$ _____		
b. Expenses incurred in the production of non-taxable income (At least 5% of Line Z)	_____		
c. Taxes based on income	_____		
d. Net operating loss deduction per Federal Return	_____		
e. Payments to partners	_____		
f. Sick pay not included in Line 1 Page 1	_____		
g. Contributions, limited to 10%	_____		
h. Other expenses not deductible (Explain)	_____		
m. Total Additions (enter as Line 5a Page 1)	\$ _____		
ITEMS NOT TAXABLE		DEDUCT	
n. Capital gains (Excluding Ordinary Gains, see instructions)		\$ _____	
o. Interest income		_____	
p. Dividends		_____	
q. Other (Explain) See Instructions		_____	

z. Total Deductions (enter as Line 5B Page 1)		\$ _____	

SCHEDULE Y BUSINESS APPORTIONMENT FORMULA (Non-Resident Business Entities Only)			
STEP 1	AVG. VALUE 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		_____	_____ %
STEP 4 TOTAL PERCENTAGES		_____	_____ %
STEP 5 AVERAGE PERCENTAGE (Divide Total Percentages by Number)		Carry to	
		Line 6b, Page 1	_____ %

SCHEDULE Z Partners' Distributive Shares of Net Income - From Federal Schedules 1065K and 1099						
1. NAME AND MUNICIPALITY OR TOWNSHIP OF EACH PARTNER	2. Resident		3. Distributive Shares of Partners		4. Other Payments	5. Taxable Percentage
	Yes	No	Percent	Amount		
				\$ _____	\$ _____	
7. TOTALS from Schedule C and Schedule H Above			100	\$ _____		