

# 2012 City of Parma Income Tax Return

www.cityofparma-oh.gov

Mail this return to THE CITY OF PARMA, DIVISION OF TAXATION, P.O. BOX 94734, Cleveland, OH 44101-4734, on or before April 15, 2013 or by the 15th day of the fourth month after the close of a fiscal year or period. Phone: (440) 885-8045

**IF YOU MOVED OR HAD ANY CHANGE IN STATUS DURING 2012, 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 \_\_\_\_\_

PARMA  
ACCOUNT NO.

**Filing Status:**  Individual  Joint  Corporation  Partnership

DATE OF BIRTH, IF UNDER 18 IN 2012: \_\_\_\_\_

\_\_\_\_\_  
Your Social Security Number

\_\_\_\_\_  
Spouse's Social Security Number

Filing for 2012 calendar year

Filing for fiscal year ending \_\_\_\_\_

**1. WAGES AND COMPENSATION (From W-2's only)**

**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
	\$	\$	\$	\$	\$
<b>COLUMN TOTALS</b>	\$	\$			\$
	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 \$ \_\_\_\_\_

ATTACH W-2(s) HERE

**OTHER INCOME**

- 8) PARMA CITY TAX, 2.5%. MULTIPLY TOTAL OF LINE 7 BY 2.5%** . . . . . 8 \$ \_\_\_\_\_
- 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 IF OVERPAID SEE INSTRUCTIONS . . . . . 10 \$ \_\_\_\_\_
- 11) PENALTY AND INTEREST. 11A PENALTY \$ \_\_\_\_\_ 11 B INTEREST \$ \_\_\_\_\_ (ADD LINE 11A & 11B) . . . . . 11C \$ \_\_\_\_\_
- 12) BALANCE DUE (COMBINE LINES 10 & 11 C) . . . . . 12 \$ \_\_\_\_\_
- 13) OVERPAYMENT (IF LINE 12 IS LESS THAN ZERO)
- 13A)  REFUND (IF \$1.00 OR MORE) \$ \_\_\_\_\_ 13B  CREDIT TO 2013 ESTIMATED TAX \$ \_\_\_\_\_

**DECLARATION OF ESTIMATED TAX FOR YEAR 2013**

- 14) ESTIMATED TAX (SEE INSTRUCTIONS)
- A. ESTIMATED TAX LIABILITY 2013 **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) **MAKE CHECK PAYABLE TO: CITY OF PARMA DIV. OF TAX** . . . . . 15 \$ \_\_\_\_\_

I CERTIFY I HAVE EXAMINED THIS RETURN INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE AND CORRECT.

Signature of Person Preparing, if Other Than Taxpayer \_\_\_\_\_

Signature of Taxpayer or Agent \_\_\_\_\_

Date \_\_\_\_\_

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

Name and Address of Firm \_\_\_\_\_

Phone \_\_\_\_\_

Signature of Spouse if Joint Return \_\_\_\_\_

Date \_\_\_\_\_

P-1040

ATTACH CHECK HERE

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	ITEMS NOT TAXABLE	DEDUCT
a. Capital Losses (Excluding Ordinary Losses) . . . . . \$ _____		n. Capital gains (Excluding Ordinary Gains, see instructions) . . . . .	\$ _____
b. Expenses incurred in the production of non-taxable income (At least 5% of Line Z) . . . . . _____		o. Interest income . . . . . _____	
c. Taxes based on income . . . . . _____		p. Dividends . . . . . _____	
d. Net operating loss deduction per Federal Return . . . . . _____		q. Other (Explain) See Instructions . . . . . _____	
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) . . . . . \$ _____		z. Total Deductions (enter as Line 5B Page 1) . . . . .	\$ _____

**SCHEDULE Y BUSINESS APPORTIONMENT FORMULA (Non-Resident Business Entities Only)**

	a. LOCATED EVERYWHERE	b. LOCATED IN THIS MUNICIPALITY	c. PERCENTAGE (b ÷ a)
<b>STEP 1</b> AVG. VALUE OF REAL & TANG. PERSONAL PROPERTY	_____	_____	
GROSS ANNUAL RENTALS PAID MULTIPLIED BY 8 TOTAL	_____	_____	
<b>STEP 1.</b>	_____	_____	_____ %
<b>STEP 2</b> GROSS RECEIPTS FROM SALES MADE AND/OR WORK OR SERVICES PERFORMED (SEE INSTRUCTIONS)	_____	_____	_____ %
<b>STEP 3</b> WAGES, SALARIES, AND OTHER COMPENSATION PAID	_____	_____	_____ %
<b>STEP 4</b> TOTAL PERCENTAGES			_____ %
<b>STEP 5</b> 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	6. Amount Taxable
	Yes	No	Percent	Amount			
				\$	\$		\$
7. TOTALS from Schedule C and Schedule H Above			100	\$			