

2010 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, 2011 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 2010, 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 2010: _____

Your Social Security Number

Spouse's Social Security Number

Filing for 2010 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
	\$	\$	\$	\$	\$
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) 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** 10 \$ _____
- IF OVERPAID SEE INSTRUCTIONS**
- 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 2010 ESTIMATED TAX \$** _____

DECLARATION OF ESTIMATED TAX FOR YEAR 2011

- 14) ESTIMATED TAX (SEE INSTRUCTIONS)**
- A. ESTIMATED TAX LIABILITY 2011** **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 (Required) _____ Date _____

Name and Address of Firm _____ Phone _____

Signature of Spouse if Joint Return _____ Date _____

P-1040

ATTACH W-2(s) HERE

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)
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			_____ %
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	6. Amount Taxable
	Yes	No	Percent	Amount			
7. TOTALS from Schedule C and Schedule H Above			100	\$			