P-1040

# 2011 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, 2012 or by the 15th day of the fourth month after the close of a fiscal year or period. Phone: (440) 885-8045

PARMA ACCOUNT NO. _____

**IF YOU MOVED OR HAD ANY CHANGE IN STATUS DURING 2011, 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 _____

**Filing Status:** ☐ Individual ☐ Joint ☐ Corporation ☐ Partnership

DATE OF BIRTH, IF UNDER 18 IN 2011: _____

_____ Your Social Security Number

_____ Spouse's Social Security Number

☐ Filing for 2011 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 |
| | $ | $ | $ | $ | $ |
| | | | | | |
| | | | | | |
| | | | | | |
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| | | | | | |
| | | | | | |
| | | | | | |
| **COLUMN TOTALS** | $ | $ | | | $ |
| | Post (To Line 2) | Post (To Line 9b) | | | Post (To Line 9c) |

ATTACH W-2(s) HERE

**OTHER INCOME**

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 $ _____

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 2012 ESTIMATED TAX $ _____

**DECLARATION OF ESTIMATED TAX FOR YEAR 2012**

14) ESTIMATED TAX (SEE INSTRUCTIONS)

A. ESTIMATED TAX LIABILITY 2012 **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 $ _____

ATTACH CHECK HERE

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

Name and Address of Firm — Phone

Signature of Taxpayer or Agent — Date

Signature of Spouse if Joint Return — Date

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

# 2011 CITY OF PARMA INCOME TAX RETURN



**DISREGARD THIS PAGE IF ENTIRE AND ONLY TAXABLE INCOME IS FROM SALARIES AND WAGES**

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)

| | 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 | | | % |
| **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 Yes | 2. Resident No | 3. Distributive Shares of Partners Percent | 3. Distributive Shares of Partners Amount | 4. Other Payments | 5. Taxable Percentage | 6. Amount Taxable |
|---|---|---|---|---|---|---|---|
| | | | | $ | $ | | $ |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 7. TOTALS from Schedule C and Schedule H Above | | | 100 | $ | | | |