

MAIL TO:

CITY OF GENEVA  
DIVISION OF TAXATION  
44 NORTH FOREST STREET  
GENEVA, OHIO 44041-1393

**INDIVIDUAL RETURN AND BUSINESS NET PROFIT RETURN**

**INCOME TAX RETURN**  
FOR INDIVIDUALS AND CALENDAR YEAR END BUSINESSES  
**DUE: APRIL 15**

**Due date for fiscal year end taxpayers is the fifteenth (15th) day  
of the fourth month after the fiscal year end.**

**Additional forms are available from our website: [www.genevaohio.com](http://www.genevaohio.com)**

**WHO MUST FILE A TAX RETURN (MANDATORY FILING):**

ALL RESIDENTS and partial year residents of the City of Geneva who are 18 years of age or older as of the end of the tax year must file a return regardless of whether or not there is any tax due. Partial year residents owe tax on income earned while living in Geneva.

All Non-Residents of the City who receive compensation for work done or services performed within the City of Geneva whose employer has not withheld City of Geneva income tax.

Non-Residents who own Rental Property situated within the City of Geneva.

Real Estate Agents and Insurance Agents who work for a broker located within the City of Geneva. Total commissions earned are attributable to Geneva regardless of where property is sold or where the agent resides.

Businesses, contractors, and subcontractors located or doing business within the City of Geneva.

Geneva residents who are married are encouraged to file a joint tax return!

**INCOME NOT SUBJECT TO THE TAX:**

Pensions received, annuities received, interest income, dividend income, social security income, capital gains on investments, alimony, child support, proceeds from insurance, welfare, unemployment benefit payments paid by the State of Ohio, and Active Duty military pay.

**INDIVIDUALS UNDER 18** may be eligible for a refund of City of Geneva income tax withheld. Attach a copy of a birth certificate or driver's license as proof of age. For individuals under 18, check the "Under 18" block and indicate date of birth.

**EXTENSION REQUESTS: An Extension Request must be filed with this office by the original due date of the return to avoid the \$25 late filing penalty.** Any anticipated tax due must be paid with the extension request since an extension of time to file does NOT extend the time to pay the tax. Request for an extension will be denied if account is delinquent in any way. An Annual Declaration of tax and **payment for first quarter taxes may also be due at this time**; see Requirement for Declaration of Estimated Tax on the back page of the tax return.

Should you need assistance in completing this form, or have questions regarding it, contact:

**City of Geneva Income Tax**  
**44 North Forest Street**  
**(440) 466-3913**  
**Email: [taxadmin@genevaohio.com](mailto:taxadmin@genevaohio.com)**  
**Website: [www.genevaohio.com](http://www.genevaohio.com)**

**KEEP ONE COPY OF THE COMPLETED TAX FORM FOR YOUR RECORDS.**

# TAX FORM INSTRUCTIONS

The following lines are applicable to individuals and do not apply to Corporations, Estates, Trusts, or Partnerships: 1, 2, 7A, and 7C as well as lines 2A and 2B of the estimate.

Generally, the back of the tax form is used only by Businesses allocating income.

## Line 1 Wages

- (A) List employer's name.
- (B) List the actual work location city or township where employed for each employer. If wages were earned in more than one work location for an employer, list each location separately.
- (C) Enter Taxable Wages. This **includes** both qualified and non-qualified deferred compensation. Generally, the **largest amount shown on the W-2** is taxable income.
- (D) Enter City of Geneva tax withheld.
- (E) Enter other city tax or Joint Economic Development District (JEDD) tax withheld or paid.
- (F) If the income earned in each work location outside of Geneva was taxed at a rate of 1% or more, the maximum credit allowed is 1%. Geneva gives 100% credit for employment city tax withheld up to 1%. No credit is allowed on income not taxed in a work location (ie, a township).

### LINE 1 EXAMPLE

| 1. If Your Only Source of Income is From Wages - Complete Only Page 1 and Attach City Copy of W-2's. (Use largest wage figure) |                                       |  |                        |                                 |   |
|--|---------------------------------------|--|------------------------|---------------------------------|---|
| A. Employer's Name   | B. Actual Work Location City/Township | C. Taxable Earnings (See Instructions) | D. Geneva Tax Withheld | E. Other City/JEDD Tax Withheld | F. Credit limit for Taxes Paid to another City/JEDD. See Instructions |
| ABC Co.  | Perry                                 | 1,000.00                               |                        | 10.00                           | 10.00   |
| DEF Co.  | Geneva                                | 20,000.00                              | 300.00                 |                                 | -0-   |
| GHI Co.  | Harper/Geneva JEDD                    | 1,000.00                               |                        | 15.00                           | 10.00   |
| JKL Co.  | Mentor                                | 10,000.00                              |                        | 200.00                          | 100.00  |
| <b>TOTALS:</b>   |                                       | <b>1C. \$32,000.00</b>                 | <b>1D. \$ 300.00</b>   |                                 | <b>1F. \$ 120.00</b>  |

Enter Totals for Column C, D, and F.  
If additional lines are needed, attach worksheet.

## Line 2 Other Taxable Income

List all other taxable income not reported elsewhere on this return. Types of income to be reported include fees, gas and oil royalties, supplemental unemployment benefits, depreciation recapture, and ordinary income shown on federal form 4797. Also, include income reported to you on Form 1099 not reported elsewhere on the return except interest, dividend, pension, and social security income.

## Line 3 Total Income

Add line 1C and line 2.

## Line 4A Net Profit from Business or Profession

Enter Net Income shown on Federal Schedules - Form 1120, 1120S, 1065, Schedule "C", "E", or Schedule "F". All schedules must be attached as proof of profit/loss.

## Line 4B Distributive Share of Partnership Income

Partners who are residents of Geneva must enter their distributive share of partnership income. Members of a Limited Liability Company must enter their share of income.

## Line 5 Total Taxable Income

Add lines 3, 4A, and 4B. If business shows a loss on line 4A or 4B, do not deduct from salaries and wage income. Business losses may be carried forward for up to five years, but cannot be used to offset income from salaries and wages. An allowable loss carryover from a prior year should be listed on line 2 and a copy of the prior City of Geneva tax returns must be included.

## Line 6 Tax Due

Multiply amount shown on line 5 by 1.5% and enter the amount on line 6.

## Line 7 Credits

- (A) Enter Line 1D Total.
- (B) Enter amount paid on Geneva Income Tax Estimates for this tax year.
- (C) Enter Line 1F Total. If tax is paid directly to another city (not withheld), include the allowable credit and attach a copy of the other city return.
- (D) Enter the credit carried over from the prior year.
- (E) Add tax credits shown on Lines 7 A, B, C, and D.

## Line 8 Balance of Tax Due

Subtract line 7E from line 6. If the tax has been **overpaid**, enter the overpayment on line 11 and check the refund and/or credit choices.

## Line 9 Penalty and Interest

For failure to file an annual return by the due date, a penalty of \$25.00 is imposed even if no tax is due. Taxes paid after the due date are subject to a 1.5% per month late payment penalty and 1.5% per month interest.

## Line 10 Balance Due

Add Lines 8 and 9 and pay in full by due date.

**REQUIRED DECLARATION OF ESTIMATED TAX must be completed. See instructions on the back of the tax form.**