

MAIL TO: CITY OF GENEVA
DIVISION OF TAXATION
44 NORTH FOREST STREET
GENEVA OH 44041-1393
PHONE (440) 466-3913

IF YOU MOVED DURING THE YEAR,
COMPLETE THIS BLOCK

Date moved into Geneva _____
Previous Address _____
Date moved out of Geneva _____
Present Address _____
City, State, Zip _____

Tax Year: _____ Due Date April 15, or the IRS
Fiscal Period from _____ through _____ Due Date.

ENTER NAME AND ADDRESS

Account Number
FEDERAL ID NUMBER
Your SS#
Spouse SS#
Phone

Indicate here if you are **Retired** and have no taxable income Unemployed for the entire year Other _____
 Under 18 (attach proof of age). Date of Birth: _____

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 (Typically Box 5 of W-2)	D. Geneva Tax Withheld	E. Other City/JEDD Tax Withheld	F. Credit limit for Taxes Paid to another City/JEDD See Instructions
TOTALS:			1C. \$	1D. \$	1F. \$

2. OTHER TAXABLE INCOME \$ _____
3. TOTAL INCOME (TOTAL LINE 1C & 2) \$ _____
4. A. NET PROFIT FROM BUSINESS OR PROFESSION FROM PAGE 2. ATTACH FEDERAL SCHEDULES \$ _____
B. DISTRIBUTIVE SHARE OF PARTNERSHIP. ATTACH K-1'S. \$ _____
5. TOTAL TAXABLE INCOME (Total Lines 3 & 4a, b) \$ _____
6. TAX DUE (Line 5 multiplied by tax rate) **1.5%** (one and half percent) \$ _____
7. CREDITS:
A. CITY OF GENEVA TAX WITHHELD (LINE 1D). \$ _____
B. ESTIMATE PAYMENTS MADE \$ _____
C. CREDIT LIMIT FOR OTHER CITY/JEDD TAX PAID (LINE 1F) (Credit cannot exceed 1% of income earned in each location.) \$ _____
D. CREDIT FROM PRIOR YEAR \$ _____
E. TOTAL CREDITS (Lines 7 a, b, c and d) \$ _____
8. BALANCE OF TAX DUE. IF OVERPAYMENT, ENTER ON LINE 11 \$ _____
9. PENALTY _____ + INTEREST _____ + \$25.00 PER MONTH (maximum \$150.00) LATE FILING PENALTY = TOTAL \$ _____
10. BALANCE (LINE 8 PLUS LINE 9). **PAY IN FULL WITH THIS RETURN** (Refund or Tax Due of less than \$10.01 is NOT payable) \$ _____
11. OVERPAYMENT TO BE REFUNDED OR CREDITED TO NEXT YEAR \$ _____
I declare that the information contained in this tax return has been examined by me and to the best of my knowledge and belief, is a true and complete return.

(Signature of firm or person, other than taxpayer, preparing return) Date Signature of Taxpayer Date

Signature of Spouse (if joint return) Date

If you used the services of a tax preparer, the Income Tax Division may need to discuss your tax return, estimated payments and federal schedules with him or her. CHECK THE FOLLOWING BOX IF YOU WISH TO ALLOW US TO DISCUSS YOUR GENEVA TAX RETURN WITH YOUR PREPARER.

DECLARATION OF ESTIMATED TAX FOR YEAR
(REQUIRED IF ESTIMATED TAX IS \$200.00 OR MORE)

Acct. # _____
Name _____

1. Annual estimated income \$ _____ Multiplied by tax rate of 1.5% = Annual Estimated Tax \$ _____
2. CREDITS
a. City of Geneva Tax to be withheld \$ _____
b. Tax to be withheld for other cities or JEDD's limited to 1% of income earned in another city or JEDD \$ _____
c. Credit for taxes withheld (Total Line 2a and 2b) \$ _____
3. Annual Estimate Before Credit Carry Forward (Line 1 less Line 2c) (a & d) \$ _____
4. Overpayment Credit from previous year (Line 11 above) \$ _____
5. First Quarter Payment (at least 22.5% of Line 3 less Line 4). If less than zero, enter zero. \$ _____

• Payment to be made with this return (Line 10 of Annual Return above plus Line 5 of Estimate)

MAKE CHECKS PAYABLE TO: CITY OF GENEVA INCOME TAX

NOTE - If Column A is used, disregard Column B

SCHEDULE C - BUSINESS

	COLUMN A	OR	COLUMN B
	ACTUAL — TAXABLE TO GENEVA		ALLOCATED — TAXABLE TO GENEVA
1. Net Profit or Loss per your Federal Income Tax Return (attach Federal Schedules)	\$ _____		\$ _____
2. Add items not deductible under Tax Ordinance (Schedule X)	_____		_____
3. Deduct items not taxable under Tax Ordinance (Schedule X)	_____		_____
4. Adjusted Net Profit - Enter on Line 4A Page 1			\$ _____
5. Business Apportionment Formula - Average Percentage (Schedule Y)			_____
6. Apportioned Net Profits - Multiply Line 4B by Line 5 - Enter on Line 4A Page 1			\$ _____

SCHEDULE X - ADJUSTMENTS FOR LINE 2 AND 3, SCHEDULE C, ABOVE

Ohio's Municipal Income Tax Reform, (House Bill 95) created a Uniform Net Profits Base. For taxable years beginning after 2003, be sure returns comply with Ohio Revised Code 718.01. Excluding Schedule C, E, and F filers, taxable income shall be computed as if the taxpayer is a C corporation. Include all supporting schedules and statements to support your income calculation. Review www.legislature.state.oh.us, click Laws, Acts & Legislation, then Ohio Revised Code, then Title VII, and Chapter 718.

Items Not Deductible - ADD		Items Not Taxable - DEDUCT	
a. Withdrawal by proprietor or partners, if included in any expense accounts	\$ _____	h. Capital Gains	\$ _____
b. Payments to partners	_____	i. Interest Income	_____
c. All income taxes paid or accrued	_____	j. Other - attach explanation citing legal basis for deduction	_____
d. Net operating loss carry-forward, from Federal Return	_____		
e. Capital losses	_____		
f. Expenses incurred in the production of non-taxable income (at least 5% of line 2)	_____		
g. Total Additions (enter on Line 2, Schedule C above)	\$ _____	2. Total Deductions (enter on Line 3, Schedule C, above)	\$ _____

SCHEDULE G - INCOME FROM RENTS not included in Schedule C above (Copy from Federal Income Tax schedule or attach Federal Schedules)

Address of Property	Amt. Rent	Depreciation	Repairs	Other Expense	Net Income
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Enter on Line 4A - Page 1. Rental losses may NOT be used to offset wage income.					\$ _____

SCHEDULE Y - BUSINESS APPORTIONMENT FORMULA

	a. Located Everywhere	b. Located in Geneva	Percentage (b divided by a)
Step 1. Average original cost of real and tangible property	\$ _____	\$ _____	xxxxxxxxxx
Gross annual rentals multiplied by 8	\$ _____	\$ _____	xxxxxxxxxx
Total Step 1	\$ _____	\$ _____	_____ %
Step 2. Total wages, salaries, commissions and other compensation paid to all employees	\$ _____	\$ _____	_____ %
Step 3. Gross receipts from sales and work or services performed	\$ _____	\$ _____	_____ %
Step 4. Total of percentages	xxxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxx	_____ %
Step 5. Average percentage (Divide total percentages by number of percentages used.) Enter here and carry to Line 5 - Schedule C, above.			_____ %

REQUIREMENT FOR DECLARATION OF ESTIMATED TAX FOR CURRENT YEAR

All taxpayer's who will owe any amount in non-withheld City of Geneva income tax are required to file an Annual Declaration of Estimated Tax for the year. To avoid penalty and interest charges, **the lower of ninety percent of the current year liability or one hundred percent of the prior year liability** must be paid in **quarterly installments**. For calendar year-end taxpayers, a **DECLARATION OF ESTIMATED TAX FOR THE YEAR** must be filed by **APRIL 15 OR THE IRS DUE DATE**. (The first quarter estimated tax payment is due at this time.) The remaining estimates will be billed quarterly and **are due as follows**:

2nd Quarter June 15th - 3rd Quarter September 15th - 4th Quarter December 15th

For Fiscal year end taxpayers, comparable due dates relate directly to the fiscal period.

For taxpayers filing an extension, the Declaration of Estimated Tax for the current year is due and the first quarter estimate must be paid by the due date of the declaration.