

Information for a new or "partial year" resident:

You need only include on the City of Green Income Tax Return the **income earned outside of Green while you were a resident AND all income earned in Green** (regardless of the period of time you were a resident).

In order to determine income earned outside of Green while a resident of the city, an accurate result can usually be obtained by prorating the income. In addition to prorating the income, the credit for taxes paid to another municipality must also be prorated. Please attach your calculations to the tax return.

If all of your income for the year was earned in a community or communities where 2% or greater city tax was paid (such as Akron, Barberton, or Canton), there is no need to prorate the income and the tax credit. Instead, simply report all of the income and the Credit Limit for Taxes Paid to another City. In this case, the "Balance of Tax Due" (line 8 of the tax form) should reflect no tax owed to Green and the "Overpayment" (line 11 of the tax form) should reflect zero as well.