

**MAIL TO: CITY OF GREEN
DIVISION OF TAXATION
PO BOX 460
GREEN OH 44232-0460
(330) 896-6622**

Check one:
 Resident of Green Check if Amended Return
 Non resident
 Part year resident

IF YOU MOVED DURING THE YEAR, COMPLETE THIS BLOCK	
Date moved into Green	_____
Date moved out of Green	_____
Present Address	_____
City, State, Zip	_____

Tax Year: _____ Due Date _____
 Fiscal Period from _____ through _____
 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 Worked from home during 2021. Provide dates _____
 Under 18 (attach proof of age). Date of Birth: _____ Qualifying Post-Secondary Student (form attached)

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)					
W-2 MUST BE SUBMITTED TO RECEIVE CREDIT FOR LOCAL TAX WITHHELD	Actual Work Location	Qualifying Wages	Green Tax	Other City/ JEDD Tax	Credit limit for Taxes
A. Employer's Name	B. City/Township	C. (Usually Box 5 of W-2)	D. Withheld	E. Withheld	F. Paid to another City/JEDD See Instructions
TOTALS:		1C. \$	1D. \$		1F. \$

2. OTHER TAXABLE INCOME (See instructions) \$ _____
3. TOTAL INCOME (TOTAL LINE 1C & 2) \$ _____
4. A. NET PROFIT FROM BUSINESS FROM PAGE 2. ALSO NON-RESIDENT C, E, F, FILERS. ATTACH FEDERAL RETURN (See instructions)..... \$ _____
- B. GREEN RESIDENT INDIVIDUAL BUSINESS INCOME/LOSS. (See instructions)..... \$ _____
5. MUNICIPAL TAXABLE INCOME (Total Lines 3 & 4a, b) (If 4A and/or 4B are losses, cannot subtract loss from Line 3) \$ _____
6. TAX DUE (Line 5 multiplied by tax rate) 2% (two percent) \$ _____
7. CREDITS:
- A. CITY OF GREEN TAX WITHHELD (LINE 1D) \$ _____
- B. ESTIMATE PAYMENTS MADE \$ _____
- C. CREDIT LIMIT FOR OTHER CITY/JEDD TAX PAID (LINE 1F) (Credit cannot exceed 2% of income earned in each location.) \$ _____
- D. CREDIT FROM RESIDENT INDIVIDUAL BUSINESS INCOME WORKSHEET..... \$ _____
- E. CREDIT FROM PRIOR YEAR..... \$ _____
- F. TOTAL CREDITS (Lines 7 a, b, c, d and e) \$ _____
8. BALANCE OF TAX DUE. IF OVERPAYMENT, ENTER ON LINE 11 \$ _____
9. LATE PAYMENT PENALTY _____ + INTEREST _____ + LATE FILING PENALTY = TOTAL (See instructions) \$ _____
10. BALANCE (LINE 8 PLUS LINE 9). **PAY IN FULL WITH THIS RETURN** (if greater than \$10.00) \$ _____
11. OVERPAYMENT TO BE REFUNDED OR CREDITED TO NEXT YEAR \$ _____

I declare under penalty of perjury 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 GREEN TAX RETURN WITH YOUR PREPARER.

**REQUIRED DECLARATION OF ESTIMATED TAX FOR YEAR 2022
TO AVOID PENALTIES - SEE REVERSE SIDE FOR INSTRUCTIONS**

- Acct. # _____
- Name _____
1. Annual estimated income \$ _____ Multiplied by tax rate of 2% = Annual Estimated Tax \$ _____
2. Credit for City or JEDD taxes withheld \$ _____
3. Overpayment Credit from previous year (Line 11 above) \$ _____
4. Annual Estimate After Credit Carry Forward and W/H (Line 1 less Lines 2 and 3) If less than \$200.00, **STOP**-no declaration required \$ _____
5. First Quarter Payment (at least 1/4 of 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 GREEN INCOME TAX

SCHEDULE C - BUSINESS

NOTE - This schedule is for taxpayers with 100% of their income allocated to Green

	TAXABLE TO GREEN
1. Net Profit or Loss per your Federal Income Tax Return (attach Federal Return) (1120 Line 28; 1120S Sch K Line 18; 1065 Analysis of Net Income (Loss) Line 1)	\$
2. Add items not deductible under ORC 718.01 (From Schedule X on the Green return)	
3. Deduct items not taxable under ORC 718.01 (From Schedule X on the Green return)	
4. Adjusted Net Profit	\$
5. NOL C/F for Green from Tax Years 2016 and prior (attach schedule). Cannot reduce Line 4 below \$-0-	
6. Net Profit after Pre-2017 NOL C/F	\$
7. 50% of Pre-Appportioned NOL C/F for Green from Tax Year 2017 and after (attach schedule). Cannot reduce Line 6 below \$-0-	
8. Net Profit after Pre-2017 and Post 2017 NOL C/F	\$

Enter Line 8 on Line 4A on Page 1 of the Green return.

*The Schedule C worksheet, for taxpayers whose income is less than 100% allocated to Green, of the City of Green Income Tax Return will be located on the Forms page of the Income Tax Division's website, <https://www.cityofgreen.org/187/income-tax-forms>.

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

Applies to 1120, 1120S and 1065 non-individual entity filers. Taxable income shall be computed as if the taxpayer is a C corporation. Include Federal return to support your income calculation. See ORC 718.01.

Items Not Deductible - ADD		Items Not Taxable - DEDUCT	
a. Withdrawal by proprietor or partners, if included in any expense accounts.	\$	h. Capital Gains under Section 1221 or 1231	\$
b. Payments to partners (if not in Line 1).		i. Intangible Income.	
c. Taxes based on income.		j. Other - attach explanation citing legal basis for deduction.	
d. Net operating loss carry-forward, from Federal Return (if incl in Line 1)			
e. Capital losses under Sec. 1221 or 1231			
f. Expenses incurred in the production of intangible income (5% of Line i)			
g. Total Additions (enter on Line 2, Schedule C above).	\$	2. Total Deductions (enter on Line 3, Schedule C, above)	\$

Were there any employees that you leased, during the year covered by this return? YES NO If YES, how many?

NAME OF LEASING COMPANY	MAILING ADDRESS, CONTACT, TELEPHONE NUMBER	FEDERAL EIN

SCHEDULE Y - BUSINESS APPORTIONMENT FORMULA

	Located Everywhere	Located in Green	Percentage
Step 1. Average original cost of real and tangible property.	\$	\$	xxxxxxx
Gross annual rentals multiplied by 8.	\$	\$	xxxxxxx
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	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	%
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 taxpayers who will owe \$200.00 or more in non-withheld City of Green income tax, after applying credit from prior tax year, 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**. (The first quarter estimated tax payment is due at this time.) The remaining estimates will be billed quarterly and **are due as follows**:

- Non-individual calendar taxpayers: June 15, September 15, and December 15.
- Individual taxpayers: June 15, September 15, and January 15.

For Fiscal year end taxpayers: 15th day of 4th, 6th, 9th, and 12th months.

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

For Monthly Payment Option, contact this office.