

City of Green Division of Taxation  
E-file Instructions for "Fillable Form with Secure Submission"  
For Tax Year 2011 Annual Income Tax Returns  
**The e-file form for your completion is directly below these instructions.**

General information and Tips for E-filing:

1. It is highly recommended that the "Individual Tax Form Instructions" are printed before filling in the "Fillable Form" below and e-filing it with the City of Green. The instructions contain important information such as: Who must file a return, Income not subject to tax, Refunds for individuals under the age of 18, W2 - Box 5 information, and other items of importance. Go to [www.Cityofgreen.org/income-tax](http://www.Cityofgreen.org/income-tax) to download the instructions.
2. If you were a resident for only part of 2011, you can still use the Fillable Form, however, first download the "Partial Year Resident Information" from [www.Cityofgreen.org/income-tax](http://www.Cityofgreen.org/income-tax).
3. ENTERING YOUR INCOME:
  - A. On Line 1C of the form, enter the correct wage figure from your W-2 (usually Box 5) and enter ONLY City of Green Tax withheld in Column 1D. City Tax Withheld for ALL OTHER WORK CITIES such as Akron, Canton, North Canton, Cuyahoga Falls, etc. must ONLY be entered in Column 1E.
  - B. See "Individual Tax Form Instructions" for reporting all other taxable income on Lines 2, 4A and 4B.
4. If you paid 2011 Estimate Payments or have an available Credit from 2010, the amount(s) can be verified. Go to [www.Cityofgreen.org/income-tax](http://www.Cityofgreen.org/income-tax) and click on the link for "Tax Year 2011 Estimate Payments...". These amounts must be entered on Line 7B (Estimate Payments Made) and Line 7D (Credit from Prior Year) of the "Fillable Form."
5. "The Required Declaration of Estimated Tax for Year 2012" may require adjustments for items such as a change in the amount of your income or where your income is earned. See the bottom of the 2<sup>nd</sup> page of the Fillable Form for additional guidance.
6. If your return has a balance, you may only e-file the return with full payment of the TOTAL DUE using electronic debit from your bank account.
7. The Fillable Form should be completed, reviewed, and printed using the "Print Form" button. Then, e-file by pressing the "Submit to City" button after the form is complete. This is done through the fully secure and encrypted submission process. Submitting the Fillable Form to the City is acknowledgement of the statement on the tax form "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."
8. The filing of your 2011 City of Green Annual Return is not complete until all statements of Taxable Income are received by the Income Tax Division. Be sure to write your Account Number and Tracking Number on the group of documents that are required to be mailed which relate to your 2011 e-filed City of Green Income Tax Return.
9. **IF YOU USE A POP-UP BLOCKER, YOU MUST ADD SSL.DATAMOTION.COM TO THE "ALLOW" LIST OR DISABLE YOUR POP-UP BLOCKER IN ORDER TO RECEIVE A CONFIRMATION.**

**W2's and Statements of Taxable Income such as K1's, Federal Schedule C and E MUST BE MAILED BY APRIL 17, 2012 TO:**  
CITY OF GREEN  
DIVISION OF TAXATION  
PO BOX 460  
GREEN OH 44232-0460

**CITY OF GREEN  
DIVISION OF TAXATION  
PO BOX 460  
GREEN OH 44232-0460**

**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  Other \_\_\_\_\_  
 **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)**

A. Employer's Name	B. Actual Work Location City/Township	C. Taxable Earnings (Usually Box 5 of W-2)	D. Green Tax Withheld	E. Other City/JEDD Tax Withheld	F. Credit limit for Taxes Paid to another City/JEDD See Instructions
<b>TOTALS:</b>		<b>1C. \$</b>	<b>1D. \$</b>		<b>1F. \$</b>

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 OR S-CORP INCOME. ATTACH K-1'S ..... \$ \_\_\_\_\_
5. TOTAL TAXABLE INCOME (Total Lines 3 & 4a, b) ..... \$ \_\_\_\_\_
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 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 LATE FILING PENALTY = TOTAL ..... \$ \_\_\_\_\_
10. BALANCE (LINE 8 PLUS LINE 9). **PAY IN FULL WITH THIS RETURN** (if greater than \$1.00) ..... \$ \_\_\_\_\_
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 GREEN TAX RETURN WITH YOUR PREPARER.

**REQUIRED DECLARATION OF ESTIMATED TAX FOR YEAR  
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. Annual Estimate Before Credit Carry Forward (Line 1 less Line 2) If less than \$50.00, **STOP** - no declaration required ..... \$ \_\_\_\_\_
4. Overpayment Credit from previous year (Line 11 above) ..... \$ \_\_\_\_\_
5. First Quarter Payment (at least 1/4 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) ..... TOTAL DUE \$ \_\_\_\_\_

If your return has a balance, you may only e-file this return with full payment of TOTAL DUE using electronic debit from your bank account.

**PAYMENT METHOD (For E-file only)**  
PAY TOTAL DUE of \$ \_\_\_\_\_ using ACH Debit from your Bank Account

**COMPLETE THE FOLLOWING:**  
\_\_\_\_\_  
Checking    \_\_\_\_\_ Savings    BANK ROUTING NUMBER \_\_\_\_\_ BANK ACCOUNT NUMBER \_\_\_\_\_

NOTE - If Column A is used, disregard Column B

**SCHEDULE C - BUSINESS**

	COLUMN A	OR	COLUMN B
	ACTUAL — TAXABLE TO GREEN		ALLOCATED — TAXABLE TO GREEN
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](http://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. . . . . \$ \_\_\_\_\_

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	xxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxx	_____ %
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 \$50.00 or more in non-withheld City of Green income tax are required to file an Annual Declaration of Estimated Tax for the year. Penalty for failure to pay estimated tax payments as required is 15% of the actual tax liability. 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 17.** (The first quarter estimated tax payment is due at this time.) The remaining estimates will be billed quarterly and **are due as follows:**

- A) Individuals - July 31, October 31, and January 31.
- B) Non-individuals - June 15, September 15, and December 15.

**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.

**For Monthly Payment Option,** contact this office.