

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: 2021 Change tax year if necessary
Due Date April 15, 2022 or the IRS Due Date.
Fiscal Period from through

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:

Table with 6 columns: A. Employer's Name, B. Actual Work Location, C. Taxable Earnings, D. Geneva Tax Withheld, E. Other City/JEDD Tax Withheld, F. Credit limit for Taxes Paid to another City/JEDD. Includes a TOTALS row.

2. OTHER TAXABLE INCOME
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
B. GENEVA RESIDENT INDIVIDUAL-BUSINESS INCOME/LOSS (SEE INSTRUCTIONS)
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 if greater than \$10.00)
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 GENEVA TAX RETURN WITH YOUR PREPARER.

DECLARATION OF ESTIMATED TAX FOR YEAR 2022
(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

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		i. Intangible 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	\$ _____	\$ _____	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	xxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxx	_____ %
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

Individual taxpayers who expect to receive taxable income (not subject to withholding by their employer at a rate equal to or equal than 1.5%) are required to make estimated tax payments when their tax liability is at least \$200.00. Taxpayers must have 90% of their current year's tax liability or 100% of their previous year's tax liability paid through withholding, timely estimated taxes and carryover credit by January 30, in order to avoid penalty and interest charges. 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 estimate will be billed quarterly and **are due as follows**:

2nd Quarter June 15th - 3rd Quarter September 15th - 4th Quarter December 15th (Businesses) or January 31st (Individuals)

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.