

CITY OF GREEN  
DIVISION OF TAXATION

## GENERAL INFORMATION

FOR TAX YEAR 2021

### INDIVIDUALS AND BUSINESSES USE THE SAME TAX FORM

**Due Date: April 18, 2022**

Fiscal year-end taxpayers: the fifteenth (15th) day of the fourth month after the fiscal year end. For example, fiscal year ending May 31 would be due September 15.

Additional forms are available from our website: [www.cityofgreen.org/187/income-tax-forms](http://www.cityofgreen.org/187/income-tax-forms)

**E-filing** with online payment via ACH debit is available for individuals whose only source of income is W-2 wages. The secure site is accessed from the Income Tax Division Forms page.

#### WHO MUST FILE A TAX RETURN (MANDATORY FILING):

ALL RESIDENTS and partial year residents of the City of Green who are 18 years of age or older as of the end of the tax year must file a return regardless of whether or not there is any taxable income or tax due. Partial year residents are subject to Green tax on income earned while living in Green.

All Non-Residents of the City who receive compensation for work done or services performed within the City of Green whose employer has not withheld City of Green income tax.

Non-Residents who own Rental Property situated within the City of Green.

Real Estate Agents and Brokers who earn commission on the sale of property located in the City of Green. See ORC 718.02.

Businesses, contractors, and subcontractors located or doing business within the City of Green.

#### REQUIRED ATTACHMENTS:

INDIVIDUALS: **All Forms W-2 and your complete federal 1040.**

NON- INDIVIDUALS: Federal Tax Return (i.e. 1065, 1120, 1120S 1120F, 1120-REIT, or 1041). See ORC 718.05.

Green residents who are married are encouraged to file a joint tax return!

#### INCOME NOT SUBJECT TO THE TAX:

Includes, but not limited to, pensions received as reported on 1099-R, annuities received, intangible income (i.e. interest, dividends, non-mineral royalty), social security income, capital gains/losses under sections 1221 and 1231, alimony, child support, proceeds from insurance, welfare, unemployment benefit payments paid by the State of Ohio, and military pay (includes National Guard). See ORC 718.01

**RETIRED INDIVIDUALS** whose only source of income is from pension, social security, dividend, or interest income may be eligible to file a one time "City Tax Exemption" certificate. Forms available at [www.cityofgreen.org/185/income-tax](http://www.cityofgreen.org/185/income-tax)

**EXTENSION REQUESTS:** Extension requests are automatically granted if a Federal extension is duly requested. If a Federal extension is not being requested, a Green extension form may be obtained from this office or on the Forms page of our website. Non-individual businesses may file and pay an extension request on the Ohio Business Gateway. The extended due date is the 15th of the tenth month (October 15 for calendar filers). Note: An extension of time to file is NOT an extension of time to pay; therefore, anticipated tax due must be paid with the extension request to avoid late payment interest and penalty. See ORC 718.052 for special extension provisions for service in or for the armed forces.

Should you need assistance in completing this form, or have questions regarding it, contact the tax office.

#### Mailing Address:

City of Green Income Tax  
P.O. Box 460  
Green, OH 44232-0460

Email: [taxsecure@cityofgreen.org](mailto:taxsecure@cityofgreen.org)  
Website: [www.cityofgreen.org](http://www.cityofgreen.org)

#### Office Location:

1755 Town Park Boulevard (Office only — No mail)  
(330) 896-6622

A 24 hour drop box is located  
to the left of the main entrance.

## TAX FORM INSTRUCTIONS

The following lines are applicable to individuals and do not apply to Corporations, Subchapter "S" Corporations, Multiple Member LLCs, Estates, Trusts, or Partnerships: 1, 2, 4B, 7A, 7C, and 7E as well as line 2 of the estimated tax declaration section.

Generally, the back of the tax form is used only by Businesses apportioning income per ORC 718.02.

### Line 1 Qualifying Wages

- (A) List employer's name.
- (B) List the actual work location city or township where employed as shown in W-2 Box 20 for each employer. If wages were earned in more than one work location for an employer, list each location separately.
- (C) Enter Qualifying Wages. This **includes** both qualified and non-qualified deferred compensation. This is the amount shown in Box 5 or Box 18 of the W-2. Generally, the correct amount to report is in Box 5. See ORC 718.01.
- (D) Enter City of Green tax withheld from Box 19.
- (E) Enter other city tax or Joint Economic Development District (JEDD) tax withheld or paid from Box 19.
- (F) Each line of Column F must be calculated individually to determine the "Credit Limit for Taxes Paid to another City/JEDD." For each line of Column F, enter the lower of — Column E or 2% of Column C. No credit is allowed on income not taxed in a work location (i.e., a township).

### LINE 1 EXAMPLE

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
ABC Co.	Akron	1,000.00		22.50	20.00
DEF Co.	Green	20,000.00	400.00		-0-
GHI Co.	Jackson Township	1,000.00			-0-
JKL Co.	Hartville	10,000.00		100.00	100.00
<b>TOTALS:</b>		<b>1C. \$32,000.00</b>	<b>1D. \$ 400.00</b>		<b>1F. \$ 120.00</b>

Enter Totals for Column C, D, and F.  
If additional lines are needed, attach worksheet.

### Line 2 Other Taxable Income

List all other taxable income not reported elsewhere on this return. Types of income to be reported include, but are not limited to, lottery winnings, fees, prizes, awards, and supplemental unemployment benefits. Attach the applicable Federal forms/schedules to document the income reported. See ORC 718.01

### Line 3 Total Income

Add line 1C and line 2.

### Line 4A Net Profit from Business or Profession

Applies to non-individual entities located or doing business in Green. Enter net profit/loss apportioned to Green as calculated on Green return Page 2 Schedule C Line 8.

Also applies to non-resident individuals with Schedule C, E, and/or F income sourced to Green. Attach Federal Return and applicable Federal schedules to document profit/loss.

### Line 4B Green Resident Individual Business Income

Green resident individuals with Schedule C, E, F, and/or distributive share income from pass-through entities, regardless of situs of income, may offset current year profit and loss amounts. Use worksheet on Forms page of our website. See ORC 718.01.

### Line 5 Municipal Taxable Income

Add lines 3, 4A, and 4B. If business shows a loss on line 4A or 4B, do not deduct from salaries and wage income. Business losses may be carried forward for up to five years and cannot be used to offset income from salaries and wages. NOL carryover from a prior year should be listed on either Green return Line 2 (for nonresident individual), Resident Individual Net Profit/Loss worksheet (for resident individuals), or Green return Page 2 Schedule C, Line 7 (for non-individual entities)

### Line 6 Tax Due

Multiply amount shown on line 5 by 2% (.02) and enter the amount on line 6.

### Line 7 Credits

- (A) Enter Line 1D Total.
- (B) Enter amount paid on Green Income Tax Estimates for this tax year.
- (C) Enter Line 1F Total. If tax is paid directly to another city (not withheld), include the allowable credit and attach a copy of the other city return.
- (D) Enter credit from Resident Individual Business Income Worksheet. Copy of other city return(s) will be needed to verify credit.
- (E) Enter the credit carried over from the prior year.
- (F) Add tax credits shown on Lines 7 A, B, C, D, and E.

### Line 8 Balance of Tax Due

Subtract line 7F from line 6. If the tax has been **overpaid**, enter the overpayment on line 11 and check the refund and/or credit choices. Refunds of \$10.00 or less will not be issued, but this overpayment may be credited to the following year.

### Line 9 Penalty and Interest

For failure to file an annual return by the due date, a penalty of \$25.00 per month up to a maximum of \$150.00 is imposed even if no tax is due. Taxes paid after the due date are subject to a 15% late payment penalty and 5% per annum interest.

### Line 10 Balance Due

Add Lines 8 and 9 and pay in full by due date.

**REQUIRED DECLARATION OF ESTIMATED TAX must be completed. See instructions on the back of the tax form.** Rev. 9/21