



CITY OF GREEN  
DIVISION OF TAXATION  
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Email: [taxsecure@cityofgreen.org](mailto:taxsecure@cityofgreen.org)

Website: <http://www.cityofgreen.org/income-tax-forms>

**STUDENT CREDIT FORM**

Use this form if your income is \$15,000 or less. **If your income is more than \$15,000, contact this office as additional calculation is necessary to correctly figure the credit.**

- The following documents **must** be provided to verify eligibility for the credit:
  - ✓ W-2(s) and/or Federal Schedules to document income and tax withheld.
  - ✓ Name and address of "Qualifying Post-Secondary Institution".
  - ✓ **Copy of grades documenting full time status and successful completion of courses for each academic term.**

1. Taxable Income		_____
2. Tax rate		_____ <b>.02</b>
3. Tax Before Credits (line 1 multiplied by line 2)		_____
4. a) City Of Green Tax Withheld	_____	
b) Credit for Other City Tax Withheld	_____	
c) Total Withholding Credit (4a plus 4b)		_____
5. Tax Before Student Credit (line 3 minus line 4c)		_____
6. City Of Green tax withheld		_____
7. Add line 5 and line 6		_____
8. Enter the <b>larger</b> of line 5 or line 7		_____
9. Enter the <b>smaller</b> of line 8 or \$300		_____
10. If line 5 = line 9, enter 0 and Stop. (Student Credit equals Tax Due)		_____
11. If line 5 is larger than line 9, subtract line 9 from line 5 and enter <b>Balance of Tax Due</b>		_____
12. If line 5 is smaller than line 9, subtract line 5 from line 9 and enter the <b>Overpayment</b> .    ___ Refund ___ Credit to next year		_____

Under penalty of perjury, I declare that I did **not** receive any tuition reimbursement or assistance from my employer.

\_\_\_\_\_  
Signature of Taxpayer                      Date                      Print Name

- The completed Student Credit Form **must** be attached to a signed, dated tax return.
- If this form is not attached to a signed, dated return, the credit will be disallowed.**

## Post Secondary Education Credit

### Qualifying for the Credit

- 1) Must be a Green resident.
- 2) Must attend a “Qualifying post-secondary institution” which is defined as a “college, university, technical school, vocational school or training program whose students are eligible to receive grants and loans through programs established by the United States Department of Education.”
- 3) Must file “Student Credit Form” and attach to a **signed** tax return.
- 4) Can **not** receive any **tuition reimbursement** or **assistance** from employer.

Specifically, a resident must be enrolled as a full time student for: “**9 calendar months of the year**” or “**4 calendar months of the year and continue as a full time student the following calendar year.**”

The “4 month” rule is interpreted to mean that a student won’t qualify unless that student is enrolled for the **entire** following academic year. For instance, if a student graduates from High School in 2018 and attends college for the fall term in 2018 (4 or 5 months depending on whether quarters or semesters), that student will **not** qualify for the credit for 2018 until that student is enrolled full time for 9 months (a standard academic year) in 2019. As of January 1, 2020 that student would “qualify” for 2018 and 2019, but prior to January 1, 2020 would not qualify for 2018. An amended 2018 return (claiming the credit) can be filed after January 1, 2020 when the student is eligible for the credit.

The **Student Credit Form** is valid for income of up to \$15,000 regardless of where the income was earned or how much was withheld or not withheld. Credit for tax withheld is limited to the 2.0% rate. If income is over \$15,000 and there are multiple W-2’s with varying withholding rates (no withholding to 2.50% in Akron), the credit could be calculated several ways depending on the number of W-2’s and the withholding rates. It is recommended that these taxpayers come to the tax office so the maximum credit can be calculated.