

2025 City of Parma Income Tax Return

www.cityofparma-oh.gov

Mail return to THE CITY OF PARMA, DIVISION OF TAXATION, P.O. BOX 94734, Cleveland, OH 44101-4734. Tax returns are due by April 15th or by IRS's due date if different than April 15th. taxoffice@cityofparma-oh.gov 440-885-8045

IF YOU MOVED OR HAD ANY CHANGE IN STATUS DURING 2025, THIS BLOCK MUST BE COMPLETED.

Date moved into Parma _____
Previous Address _____
Date moved out of Parma _____
Present Address _____
If retired, give date _____
Other Status Change & Date _____

PARMA ACCOUNT NO. _____

DATE OF BIRTH, IF UNDER 18 IN 2025: _____

Filing Status: Individual Joint Corporation Partnership Amended Return Final

Name: _____ Email: _____ Your Social Security Number _____

Spouse: _____ Spouse's Social Security Number _____

Current Address: _____

City/State/Zip: _____ Filing for 2025 calendar year Filing for fiscal year ending _____

1. WAGES AND COMPENSATION (Highest amount in box 5 or 18 on W2s) CAUTION: A copy of all W-2 Forms MUST be attached.

COLUMN 1	COLUMN 1A	COLUMN 1B	COLUMN 1C	COLUMN 1D	COLUMN 1E
LIST EACH WORK CITY	Total Wages (As shown on W-2 Form)	Withheld for Parma	Withheld for Other Cities	% of Col. 1A See Instructions	Lesser of Column 1C or 1D
	\$	\$	\$	\$	\$
COLUMN TOTALS	\$ _____ Post (To Line 2)	\$ _____ Post (To Line 9b)			\$ _____ Post (To Line 9c)

- 2) ENTER TOTAL OF COLUMN 1A. SEE INSTRUCTIONS BEFORE GOING TO LINE 3 2 \$ _____
- 3) INCOME OTHER THAN WAGES FROM PAGE 2 (ATTACH FEDERAL SCHEDULES) 3 \$ _____
- 4) TOTAL INCOME (TOTAL OF LINE 2 AND LINE 3) (DO NOT DEDUCT LOSS FROM W-2 INCOME) 4 \$ _____
- 5) (A) ITEMS NOT DEDUCTIBLE (FROM LINE M SCHEDULE X) ADD \$ _____
- (B) ITEMS NOT TAXABLE (FROM LINE Z SCHEDULE X) DEDUCT \$ _____
- (C) ENTER EXCESS OF LINE 5A OR 5B 5C \$ _____
- 6) (A) ADJUSTED NET INCOME (LINE 4, PLUS OR MINUS LINE 5C) IF SCHEDULE X IS USED 6A \$ _____
- (B) AMOUNT ALLOCABLE TO PARMA _____% OF LINE 6A **NON-RESIDENT BUSINESSES ONLY** 6B \$ _____
- (C) LESS ALLOCABLE NET LOSS PER PREVIOUS CITY INCOME TAX RETURNS (SUBMIT SCHEDULE) 6C \$ _____
- 7) AMOUNT SUBJECT TO CITY INCOME TAX (LINE 6A OR 6 B LESS LINE 6C) 7 \$ _____

- 8) **PARMA CITY TAX, 2.5%. MULTIPLY TOTAL OF LINE 7 BY 2.5%** 8 \$ _____
- 9A) ESTIMATED PAYMENTS AND PRIOR YEAR CREDIT 9A \$ _____
- 9B) WITHHELD FOR PARMA (FROM 1B) 9B \$ _____
- 9C) CREDIT FOR OTHER CITIES (FROM 1E) 9C \$ _____
- 9D) DIRECT PAYMENTS TO OTHER CITIES (SEE INSTRUCTIONS) 9D \$ _____
- 9E) TOTAL PAYMENTS AND CREDITS (ADD LINES 9A THROUGH 9D) 9E \$ _____
- 10) TAX DUE, LINE 8 LESS LINE 9E IF OVERPAID SEE INSTRUCTIONS 10 \$ _____
- 11) PENALTY AND INTEREST, 11A PENALTY \$ _____ 11 B INTEREST \$ _____ (ADD LINE 11A & 11B) 11C \$ _____
- 12) BALANCE DUE (COMBINE LINES 10 & 11 C) 12 \$ _____
- 13) OVERPAYMENT (IF LINE 12 IS LESS THAN ZERO) CREDIT TO 2026 ESTIMATED TAX
- 13A) REFUND (IF \$10.01 OR MORE) \$ _____ 13B (IF OVER \$10.01) \$ _____

DECLARATION OF ESTIMATED TAX FOR YEAR 2026

- 14) ESTIMATED TAX (SEE INSTRUCTIONS)
 - A. ESTIMATED TAX LIABILITY 2026 **NOTE TAX RATE & CREDIT CHANGE** 14A \$ _____
 - B. QUARTERLY ESTIMATED TAX DUE, 1/4 OF 14 A LESS CREDIT FROM 13B 14B \$ _____
- 15) **TOTAL DUE CITY OF PARMA** (ADD LINES 12 AND 14B) **MAKE CHECK PAYABLE TO: CITY OF PARMA DIV. OF TAX** 15 \$ _____

I CERTIFY I HAVE EXAMINED THIS RETURN INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE AND CORRECT.

Signature of Person Preparing, if Other Than Taxpayer _____
Name and Address of Firm _____ Phone _____
Taxpayer Email Address _____

Signature of Taxpayer or Agent _____ Date _____
Signature of Spouse if Joint Return _____ Date _____

May the city discuss this return with the tax preparer? [] Yes [] No

ATTACH W-2(S) HERE

ATTACH CHECK HERE

Business Name Federal Identification No. Business Address Nature of Business

SCHEDULE C RETURNS WILL NOT BE ACCEPTED WITHOUT COPIES OR FACSIMILES OF FEDERAL SCHEDULES C AND E, FORMS 1120 AND 1120S AND 1065 WHEN APPLICABLE.

SCHEDULE C or FORM 1120 PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION 1. Net profit or loss per Federal Income Tax Return \$ LOSSES ENTER IN () \$

SCHEDULE G Income from Rents - from Federal Schedule E

Table with 6 columns: KIND & LOCATION OF PROPERTY, AMOUNT OF RENT, DEPRECIATION, REPAIRS, OTHER EXPENSES, NET INCOME (OR LOSS)

NET INCOME SCHEDULE G LOSSES ENTER IN () \$

SCHEDULE H All Other Taxable Income

INCOME FROM PARTNERSHIPS, ESTATES & TRUSTS: FEES, TIPS, COMMISSIONS, AND MISCELLANEOUS

Table with 3 columns: RECEIVED FROM, FOR (DESCRIBE), AMOUNT

TOTAL INCOME SCHEDULE \$

TOTAL From Schedules C, G & H. Enter on Page 1, Line 3 LOSSES ENTER IN () \$

SCHEDULE X RECONCILIATION WITH FEDERAL INCOME TAX RETURN (BUSINESS ONLY)

Table with 4 columns: ITEMS NOT DEDUCTIBLE, ADD, ITEMS NOT TAXABLE, DEDUCT. Rows include Capital Losses, Expenses, Taxes, Net operating loss, Payments to partners, Sick pay, Contributions, Other expenses, Total Additions, Capital gains, Interest income, Dividends, Other, Total Deductions.

SCHEDULE Y BUSINESS APPORTIONMENT FORMULA (Non-Resident Business Entities Only)

Table with 3 columns: a. LOCATED EVERYWHERE, b. LOCATED IN THIS MUNICIPALITY, c. PERCENTAGE (b ÷ a). Rows include STEP 1, STEP 2, STEP 3, STEP 4, STEP 5.

SCHEDULE Z Partners' Distributive Shares of Net Income - From Federal Schedules 1065K and 1099

Table with 6 columns: 1. NAME AND MUNICIPALITY OR TOWNSHIP OF EACH PARTNER, 2. Resident (Yes/No), 3. Distributive Shares of Partners (Percent/Amount), 4. Other Payments, 5. Taxable Percentage, 6. Amount Taxable. Row 7: TOTALS from Schedule C and Schedule H Above.