

GENERAL INSTRUCTIONS FOR FILING DECLARATION OF ESTIMATED TAX

1. WHO MUST MAKE A DECLARATION - a declaration of estimated tax must be made by:

- (a) EVERY RESIDENT of the City of Greenville, Ohio, who expects to receive any taxable income which will not be subject to a local city tax withholding from wages, salaries, commissions and other personal service compensation, whether such income results from labor performed, or services rendered within or without the City of Greenville, Ohio;
- (b) EVERY NONRESIDENT of the City of Greenville, Ohio, whose entire Greenville income tax liability is not withheld from wages, salaries, commissions and other compensation earned for work done, or services performed, or rendered within the City of Greenville, Ohio;
- (c) EVERY BUSINESS or PROFESSIONAL ENTITY, including individual proprietorships, members of partnerships and/or associations, fiduciaries, estates and trusts, and other business and income producing enterprises conducted by or for RESIDENTS of the City of Greenville, Ohio, whether within or without the City of Greenville, Ohio;
- (d) EVERY BUSINESS or PROFESSIONAL ENTITY, including individual proprietorships, members of partnerships and/or associations, and other business and income producing enterprises, conducted in the City of Greenville, Ohio, by NONRESIDENT;
- (e) EVERY CORPORATION conducting activities in the City of Greenville, Ohio;
- (f) FIDUCIARIES OF ACTIVE TRUSTS or ESTATES the operation of which produces income within the City of Greenville, Ohio.

2. WHEN AND WHERE to FILE DECLARATION - The declaration must be filed on or before April 15, with the Dept. of Taxation, Municipal Building, Greenville, Ohio. All wage earners must file on a calendar year basis. Fiscal Year taxpayers shall file on or before the fifteenth day of the fourth month following the beginning of their fiscal year.

3. PAYMENT OF ESTIMATED TAX - The estimated tax may be paid in full with the Declaration or in equal quarterly payments. Quarterly payments are due and shall be paid on or before April 15, July 31, October 31 and January 31 for individual taxpayers. Quarterly payments for businesses are due and shall be paid on or before April 15, June 15, September 15 and December 15. The estimate may be amended at the time of making any quarterly payment. **PLEASE NOTE:** If the annual income not subject to withholding is less than SIX THOUSAND SIX HUNDRED SIXTY-SIX DOLLARS AND SIXTY-SEVEN CENTS (\$6,666.67), a declaration need not be filed. The tax may be paid in full at the time of filing the final return.

4. WHAT IS TAXABLE INCOME - Income subject to taxation, as herein used, shall be considered to mean:

- (a) In the case of RESIDENT INDIVIDUALS the gross wages, salaries, commissions and other compensation, whether paid for in cash, property or other consideration, and whether earned in or outside the City of Greenville, Ohio; the distributive share of net income from partnerships or associations conducting activities in or outside the City of Greenville, Ohio; net income from the rental of property wherever situated in accordance with the ordinance **and any other income not expressly excluded by the Ordinance;**
- (b) In the case of NONRESIDENT INDIVIDUALS the gross wages, salaries, commissions and other compensation as enumerated in (a) above, but only to the extent earned within or derived from sources within the City of Greenville, Ohio;
- (c) In the case RESIDENT BUSINESS or PROFESSIONAL ENTITIES, whether sole proprietorships, fiduciaries, estate or trusts, the term income shall be deemed to mean the net profits arising from the business activities wheresoever conducted;
- (d) In the case of CORPORATIONS and NONRESIDENT or PROFESSIONAL ENTITIES whether sole proprietorships, fiduciaries, estates or trusts, the term income shall convey the same meaning as interpreted in (c) above, but the tax shall apply only to that portion of the net profit arising from business activities conducted in the City of Greenville, Ohio.

LINE BY LINE INSTRUCTION FOR COMPLETING DECLARATION OF ESTIMATED TAX

LINE 1. List total income subject to tax (gross income) times .015 (1.5%) for gross tax.

LINE 2. List Greenville City Tax to be withheld by employer. **Do not include Greenville School taxes paid.**

LINE 3. List city tax paid to another municipality (not to exceed 1.5% of each wage). No credit is allowed for Indiana County tax paid.

LINE 4. Line 1 minus line 2+3.

LINE 5. Calculate 25% of Line 4.

LINE 6. Subtract overpayment credit from 2006 return from Line 5.

LINE 7. List amount paid with this declaration (Line 5 minus Line 6).

LINE 8. Balance of estimated tax is amount remaining to be paid during the rest of the year.

PLEASE SIGN AND DATE YOUR DECLARATION AND INCLUDE PAYMENT FOR ANY BALANCE DUE.