



WARREN CITY INCOME TAX DEPARTMENT

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2009 TAX INSTRUCTIONS AND FILING INFORMATION

PAPERLESS E-FILE NOW AVAILABLE!

WARREN RESIDENTS WITH ONLY W-2 OR 1099 INCOME CAN FILE A PAPERLESS RETURN ONLINE. ADDITIONAL OPTIONS ARE AVAILABLE FOR OTHER TYPES OF FILERS. SEE DETAILED INSTRUCTIONS ON OUR WEB PAGE: WWW.WARREN.ORG

ALL TAX RETURNS MUST BE POSTMARKED BY APRIL 15, 2010

- * **MANDATORY TAX FILING**—A RETURN MUST BE FILED BY INDIVIDUALS, PARTNERSHIPS, CORPORATIONS, AND ANY OTHER ENTITY HAVING TAXABLE INCOME BY THE CITY OF WARREN. ALL WARREN RESIDENTS OVER THE AGE OF 16 MUST FILE A TAX RETURN, EVEN IF THE TAX HAS BEEN WITHHELD OR PAID TO ANOTHER CITY.
- * ALL RETURNS POSTMARKED AFTER THE 15TH OF APRIL WILL BE ASSESSED A \$30.00 LATE FILING FEE.
- * INCLUDE PAYMENT OF ANY TAX DUE. VISA AND MASTERCARD ARE ACCEPTED, SUBJECT TO A PROCESSING FEE. PENALTY AND INTEREST CHARGES ARE AUTOMATICALLY ADDED TO ANY BALANCE NOT PAID IN FULL BY THE DUE DATE.
- * EXTENSIONS OF TIME TO FILE ARE AVAILABLE. IF A TAX DUE IS ANTICIPATED, PAYMENT IS DUE WITH THE EXTENSION. FAILURE TO MAKE A PAYMENT PRIOR TO THE DUE DATE WILL RESULT IN ASSESSMENT OF PENALTY AND INTEREST.
- * A DECLARATION OF ESTIMATED TAX MUST BE FILED BY ANYONE WHO DOES NOT HAVE THEIR TAX WITHHELD OR BY ANY ENTITY THAT ANTICIPATES A TAX LIABILITY. THE PRIOR YEAR'S RETURN MAY BE USED AS A BASIS TO DETERMINE THE ESTIMATE.

 **OFFICIAL
PAYMENTS**



Taxpayers may pay their Warren
City income taxes using Official Payments Corporation.

For details see: www.officialpayments.com

What Income is Subject to City Income Tax for Individuals?

- 1) W2 Wages (before pension plan and deferred compensation reductions). W2 Wages include Bonuses, Sick Pay, and Vacation
- 2) Self Employment Income (Form 1099-MISC or Schedule C)
- 3) Net Rental Income (Schedule E)
- 4) Lottery / Gambling Winnings (W2-G)

This is not an all inclusive list. Please contact our office if you have any questions concerning taxable income.

Line By Line Instructions for Individuals

1. Enter your total gross compensation before any payroll deductions. (largest amount on your W2)
 - 1a. Warren Tax Withheld from your W2(s)
 - 1b. Total Tax Paid to other cities. Not to exceed 2.0% per each W2 form based on the figure reported in Box 18 of your W2.
 - 1c. Non-Taxable Income (you **must** attach Form 2106 and Schedule A). This amount is subject to 2% Limitation of your Adjusted Gross. (Adjusted Gross multiplied by 2% = X, Form 2106 less X = deductible amount.)
 - 1d. Total Warren Taxable Wages (total of all W2 Forms).

If you have Self-Employment, Rental Income, or Gambling Winnings complete Page 2, otherwise continue to Line 5.

5. Amount subject to Warren Income Tax, Total from 1d.
6. Warren Income Tax—Multiply Line 5 by 2%
7. Credits
 - (a) Warren Tax Withheld by Employer from Line 1a
 - (b) Income Taxes paid to other cities (see 1b for limit instructions)
 - (c) Payments on Current Declaration (or Credit). The total of all estimates and carry-forward amounts you have on your account . (Verify totals online using your pin # or call the office)
 - (x) Total Credits Allowable, add (a), (b), and (c)
- 8a. Balance of Tax Due (Line 6 less Line 7x)
- 8b. Penalty (5% for 1st Month, 10% for 2nd Month, 15% for 3rd Month), Interest (1.5% per month), Late Filing Fee (\$30.00). An EXTENSION ONLY APPLIES TO THE LATE FILING FEE. The Extension must be filed before the due date (complete our city Extension form or submit a copy of the Federal Extension.)
9. Tax Due, Payable to “Warren City Income Tax”. Payment is due by the due date to avoid additional Penalty and Interest Charges.

Line By Line Instructions for Individuals Page 2

SECTION A - Profit or (Loss) from business or profession, sole proprietorship, partnership, or corporation)

1. Enter the Net Profit or (Loss) from Business or Profession. **Note: Losses are entered as a zero.**
2. Total Net Profits (do not reduce income amounts by loss amounts)

SECTION B - Income from Rents

Enter the Net Profit or (Loss) from Federal Schedule E.

SECTION C - All other Taxable Income

Income From Partnerships, Estates & Trusts, Fees, Tips, Commissions, Gambling Winnings, and Miscellaneous Income.

TOTAL - From Sections A, B & C (do not reduce income amounts with loss amounts). Enter on Page 1, Line 2

Instructions for Businesses Page 2

SECTIONS A, B, C - Follow Instructions as indicated for Individuals.

SECTION X - Reconciliation with Federal Income Tax Return (Copy of Federal Tax Return is REQUIRED)

ELECTRONIC FILING

You may use the **EFile** option if you are reporting income from a W-2 in which Warren tax was withheld, no city tax was withheld, or if you have 1099 income. **You are not required to mail your return.**

You may use the **EFile** option if your only income is from W-2 earnings and you have tax withheld to a city other than Warren, Ohio; however, **you are required to mail a copy of your W2(s)** within 30 days of the filing due date.

If you have other income as reported on Federal Schedule C, E, 1065, 1120, 1120S, etc., you can also use the **EFile** option to calculate and/or file your return; however, **you are required to mail the return** within 30 days of the filing due date along with copies of the schedules.