

All Warren residents must file annual city income tax returns by April 15th of each year, whether or not they (city taxes) have been fully withheld and/or have paid a municipal income tax to another community. We receive many questions from residents and, as a result, we have listed several popular questions:

What is Warren’s tax rate and what type of income is taxable?

Warren’s current tax rate is 2%. Generally, gross income (including income which is deferred) and business net profits are taxable. Click on the following link for a [list of taxable and non-taxable income](#).

I am a Warren resident and work in an area with no municipal tax or where the tax withheld is lower than Warren’s 2% rate. When do I pay Warren the difference?

You should file a form D1 (Declaration of Estimated Income Tax) (by April 15th). On the form, you must estimate the amount of tax you will owe for the year. One-fourth (1/4) of the estimate must be paid with the Form D1. Subsequent payments are due July 31, October 31, and January 31 (following year). Due dates are different for non-individuals filing the form D1.

Is it possible to amend my estimate during the year?

Yes. Complete form Q1 and fill in “Amended Estimated Tax” with amended amount.

Is there an age limit for individuals subject to Warren Income Tax?

Yes. All individuals under sixteen (16) years of age are exempt from City of Warren income tax and are eligible for a refund of Warren income tax withheld.

I am retired. My only income is from social security, company pension, interest and dividends. Am I required to file a City of Warren income tax return?

No. You are not required to file an income tax return with Warren, nor are you taxed by Warren on those types of income. However, you must file an exemption certificate with us so we will not send you income tax return forms in future years. You still must file a Warren income tax return if you have other taxable income (i.e., wages, rental income, etc.).

If an individual files late, is there a penalty?

Yes. Without an extension, there is a \$30.00 late filing fee. Additionally, there is a late payment penalty of up to 15% of the unpaid tax balance and interest is assessed at 1 ½ % per month of the unpaid tax balance. Remember that filing an extension *does not* extend the time to pay, only the time to file.

Can I receive assistance in preparing my Warren City income tax return?

Yes. Income Tax Department personnel will assist you either by phone, mail, or in person. Our office is open Monday through Friday, from 8:00 a.m. to 3:30 p.m. (closed from 12:00 p.m. to 1:00 p.m.). Please feel free to call 330-841-2551 or stop in to visit us at 481 Main Avenue South in the Community Services

Building - 2nd floor. If you plan on visiting in person, please bring a copy of your Federal tax return and all of your W-2s and/or 1099s. These will assist us in preparing your Warren tax return.

Where can I find a copy of the Warren Income Tax Ordinances and Rules & Regulations?

They can be found on our website, <http://www.warren.org>. Follow the links to the Income Tax Department page.

I was lucky at the racetrack. Do I have to pay tax on my winnings?

All gambling winnings, including lottery winnings, are taxable to the City of Warren. Gambling losses are not deductible against gambling winnings unless the taxpayer is a “professional gambler”, where gambling is the taxpayer’s business activity for federal tax purposes. Gambling losses are not deductible against any other taxable income.

I will not be able to file on time. How do I file an extension?

If you have filed an extension with your federal tax return, attach a copy of the extension to your city tax return. If you just want to file an extension with the City of Warren, complete a city extension form. They are available online at <http://www.warren.org> or at our office.

I only lived inside the city for a few months etc, do I still have to file in Warren?

Yes. Your tax return will be prorated and tax will be due on the portion allocated to the City of Warren.

I do not live in Warren, but I work in Warren and my employer does not withhold city income tax. Do I have to file and pay in Warren?

Yes. You must file a Warren City income tax return and pay any tax due by April 15th.

How do I know if I reside in the City of Warren or not?

You may call our office or visit our web site to determine if your address is within Warren City limits.