

CHECKED BY

PROCESSOR

AUDITED BY

REFUND APPROVED

REFUND CHECK NO.

WARREN CITY INCOME TAX RETURN

FOR THE CALENDAR YEAR TAX RATE % DUE ON OR BEFORE APRIL , OR THE IRS DUE DATE
OR FISCAL YEAR TO
FILE FISCAL YEAR OR PARTIAL YEAR RETURN ON OR BEFORE 105 DAYS AFTER END OF PERIOD.
FILE TAX RETURNS AND PAY TAXES PROMPTLY TO AVOID PENALTIES

PLEASE NOTE: ALL WARREN RESIDENTS WHO ARE SUBJECT TO THE TAX IMPOSED BY WARREN
ORDINANCE 9126/81 MUST FILE A RETURN WHETHER OR NOT A TAX IS DUE.

SOCIAL SECURITY # SELF

SOCIAL SECURITY # SPOUSE

FED. I.D. #

☐ CASH ☐ CHECK ☐ M.O.
PAID WITH THIS RETURN

\$

ATTACH PAYMENT HERE

Federal 1040 (including Schedule 1) MUST be attached to individual Returns

PLEASE ENTER NAME AND ADDRESS

You must enter your social security number or federal identification number above!

EMAIL ADDRESS

IF MOVED, GIVE FORWARDING ADDRESS

Moved into Warren on DATE

Retired DATE

Moved from Warren on DATE

Own Rental ☐ Yes ☐ No

To Pay by Credit Card

Visit www.officialpayments.com
or call 1-800-2PAY-TAX
(Use Jurisdiction Code 4584)

Official Payments, the service provider, charges a nominal fee for this service

ATTACH W-2's/1099'S HERE

1. ENTER YOUR TOTAL COMPENSATION BEFORE ANY PAYROLL DEDUCTIONS

PRINT EMPLOYER'S NAME	WHERE EMPLOYED	WARREN TAX W/H	TAX PAID OTHER CITY	WAGES, ETC.
		\$	\$	\$
1a. TOTAL WARREN TAX WITHHELD		\$		
1b. TOTAL TAX PAID OTHER CITIES (Not to exceed %)			\$	
1c. NON-TAXABLE INCOME (Attach Explanation)				\$
1d. TOTAL WARREN TAXABLE WAGES				\$
SHORT FORM FILERS (W-2 INCOME ONLY) GO TO LINE 5				
2. TOTAL INCOME FROM PAGE 2				
3a. ITEMS NOT DEDUCTIBLE (FROM LINE G SCHEDULE X) .ADD \$				
b. ITEMS NOT TAXABLE (FROM LINE Q SCHEDULE X) .DEDUCT \$				
c. DIFFERENCE BETWEEN LINES 3a or 3b TO BE ADDED TO OR SUBTRACTED FROM LINE 2 (+ OR -)				
4a. NET INCOME				
b. AMOUNT OF LINE 4a ALLOCABLE (% from line 5 Schedule Y)				
5. AMOUNT SUBJECT TO WARREN INCOME TAX (Line 1d + 4a or 4b)				

CREDITS

6. WARREN INCOME TAX - Multiply Line 5 by %	
7. Credits (a) Warren Tax Withheld by Employer(s) from Line 1a	\$
(b) Income Taxes paid other cities (Limit %)	\$
(c) Payments on Current Declaration (or Credit)	\$
(d) Tax Incentive Program Credit (See Instructions)	\$
(x) Total Credits Allowable	
8a. Balance of Tax Due (Line 6 less Line 7x)	
b. PENALTY \$ INTEREST \$ LATE FILING PENALTY	TOTAL 8b.
(see instructions for penalty and interest rates)	
9. Tax Due and payable to City of Warren Income Tax (PAYMENT MUST ACCOMPANY THIS FORM)	
10. Overpayment claimed, refund Credit to next year Declaration	

IF OVERPAYMENT OR TAX DUE IS LESS THAN \$10.01, NO CREDIT/REFUND WILL BE ISSUED AND NO TAX IS DUE.

THE UNDERSIGNED DECLARES THAT THIS RETURN (AND ACCOMPANYING SCHEDULES), IS A TRUE, CORRECT AND COMPLETE RETURN FOR THE TAXABLE PERIOD STATED.

☐ I AUTHORIZE THE WARREN TAX DEPT. TO DISCUSS MY ACCOUNT WITH MY TAX PREPARER.

SIGNATURE OF PERSON PREPARING, IF OTHER THAN TAXPAYER DATE SIGNATURE OF TAXPAYER OR AGENT DATE

ADDRESS OR NAME AND ADDRESS OF FIRM OR EMPLOYER PHONE NO. SPOUSE PHONE NO.

NOTE: IN ORDER TO INSURE PROPER CREDIT PLEASE INSERT NAME OR BUSINESS NAME AND ACCOUNT NUMBER IF NOT IMPRINTED ON THIS RETURN FORM:
FILE WITH: CITY OF WARREN INCOME TAX • P.O. BOX 230 • WARREN, OHIO 44482 • (330) 841-2551 • www.warren.org

(ATTACH FEDERAL FORMS AND SCHEDULES)

SECTION A	PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION SOLE PROPRIETORSHIP PARTNERSHIP OR CORPORATION
1. NET PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION (ATTACH FEDERAL FORMS AND SCHEDULES)	
BUSINESS ACTIVITY: _____	PROFIT \$ _____
_____	_____
_____	_____
2. TOTAL NET PROFITS\$ 	

SECTION B	Income from Rents – from Federal Schedule E and R *If included in Schedule C, Line 5, Kind and Location of Each Property Must Be Shown Below.					
Kind & Location of Property	Amount of Rent	Depreciation	Repairs	Other Expenses	Net Income (Or Loss)	
NET INCOME						\$

SECTION C	All Other Taxable Income		
INCOME FROM PARTNERSHIPS, ESTATES & TRUSTS, FEES, TIPS, COMMISSIONS, GAMBLING WINNINGS, AND MISCELLANEOUS INCOME (1099 FORM)			
RECEIVED FROM	FOR (DESCRIBE)	AMOUNT	
TOTAL INCOME			\$

TOTAL	From Sections A, B & C, Enter on Page 1, Line 2	\$
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SCHEDULE X NOT INTENDED FOR INDIVIDUAL FILERS

SCHEDULE X	RECONCILIATION WITH FEDERAL INCOME TAX RETURN	*FTI= Federal Taxable Income	*ORC= Ohio Revised Code
ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
a. CAPITAL LOSSES (Per ORC Sec. 718.01)	\$ _____	n. CAPITAL GAINS (Per ORC Sec. 718.01)	\$ _____
b. EXPENSES APPLICABLE TO NON-TAXABLE INCOME (Not less than 5% of Line 0)	_____	o. INTANGIBLE INCOME TO THE EXTENT IT IS INCLUDED IN FTI*	_____
c. INCOME TAXES (Federal-State-Municipalities)	_____	p. OTHER (Explain)	_____
d. PAYMENTS TO PARTNERS OR COMPENSATION OF OFFICERS, SUB CHAPTER S CORPORATION	_____	_____	_____
e. CONTRIBUTIONS (in excess of 5% of Net Profits)	_____	q. TOTAL DEDUCTIONS (ENTER ON LINE 3b Page 1)	\$ _____
f. OTHER (Explain)	_____		
g. TOTAL ADDITIONS (ENTER ON LINE 3a Page 1)	\$ _____		

SCHEDULE Y	BUSINESS ALLOCATION FORMULA	a. LOCATED EVERYWHERE	b. LOCATED IN WARREN	(b÷a) c. PERCENTAGE
STEP 1. ORIGINAL COST OF REAL ESTATE & TANGIBLE PERSONAL PROPERTY		_____	_____	_____
GROSS ANNUAL RENTALS MULTIPLIED BY 8		_____	_____	_____
TOTAL STEP 1		_____	_____	_____%
STEP 2. WAGES, SALARIES, ETC. PAID		_____	_____	_____%
STEP 3. GROSS RECEIPTS FROM SALES MADE AND/OR WORK OR SERVICES PERFORMED		_____	_____	_____%
4. TOTAL PERCENTAGES		_____	_____	_____%
5. AVERAGE PERCENTAGE (DIVIDE TOTAL PERCENTAGES BY NUMBER OF PERCENTAGES USED – CARRY TO LINE 4c, PAGE 1)		_____	_____	_____%

SCHEDULE Z - PARTNERS' DISTRIBUTIVE SHARES OF NET INCOME							
1. NAME AND ADDRESS OF EACH PARTNER	2. RESIDENT		3. DISTRIBUTIVE SHARES OF PARTNERS		4. OTHER PAYMENTS	5. TAXABLE PERCENTAGE	6. AMOUNT TAXABLE
	YES	NO	PERCENT	AMOUNT			
(A) _____				\$ _____	\$ _____		\$ _____
(B) _____							
7. Totals from Section A and Section B above	xxx	xxx	100	\$ _____	xxxxxxx	xxxxxxx	\$ _____

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 % per each W2 form based on the figure reported in Box 18 of your W2.
 - 1c. Non-Taxable Income (Attach Explanation)
 - 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 %
 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)
(d) Tax Incentive Program Credit (Approved applicants only)
(x) Total Credits Allowable, add (a), (b), and (c)
 - 8a. Balance of Tax Due (Line 6 less Line 7x)
 - 8b. Late Filing Penalty of \$25 per month or fraction of a month (maximum \$150), Late Pay Penalty of 15% of the unpaid balance, Interest (for rates visit http://warren.org/city_departments/income_tax). 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.
2. Total Net Profits

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. 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.