



# CITY OF WARREN, OHIO

INCOME TAX DIVISION

TOM LETSON  
*Treasurer*

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## To Whom It May Concern:

We appreciate your interest in establishing a business in Warren. In order to set up a tax account and issue a tax ID number, a Business Questionnaire must be completed and submitted to our office. To set up a Courtesy Withholding account, a Business Questionnaire must also be completed. This form is available at [www.warren.org](http://www.warren.org) under Business Questionnaire.

Payroll companies should be advised that all employer's withholding must have established accounts in order to process payments.

This letter sets forth the tax obligations for businesses within the city limits.

First, if you have employees, you must withhold 2.5% tax on total gross wages or all income earned inside the city, and submit the withholding on a timely basis. If you pay any person(s) on a 1099, you are required to submit a copy at year's end.

Secondly, you must file a business tax return annually on the net profit or loss attributable to the work performed in our city.

Please call 330.841.2624 with any questions. We will gladly assist you with any tax related matters.

Warren City Income Tax Department