

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

\$

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

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) | | | | |

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

\$

(x) Total Credits Allowable

8a. Balance of Tax Due (Line 6 less Line 7x)

b. PENALTY (15%) INTEREST (.83% per month) LATE FILING (\$25) TOTAL 8b

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 PAYMENT HERE

ATTACH W-2's/1099'S HERE

INCOME

CREDITS

(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 | \$ |
|--------------|---|----|

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 | \$ | xxxxxxxx | xxxxxxxx | \$ |

GENERAL INSTRUCTIONS

Based on Warren City Codified Ordinance, Section 172
Tax Forms and Ordinance available at www.warren.org
Online EFILE available at www.warren.org

WHO MUST FILE A TAX RETURN

(1) Residents of the City of Warren who have not filed an Exemption Form with the Income Tax Office. A return must be filed even if you received no income, or no tax is due.

(2) Residents of the City of Warren, age 16 or over, who receive salaries, wages, commissions, and other earned income for work done or services performed or rendered from all sources of income.

(3) Resident S-Corporations, Corporations, Partnerships, and unincorporated businesses.

(4) NON-RESIDENTS who receive salaries, wages, commissions, and other earned income for work done or services performed or rendered within the City of Warren, IF NOT COVERED BY EMPLOYER WITHHOLDING.

(5) Businesses/Employers within the City – On the portion attributable to the City of Warren of the net profits earned during the effective period of this ordinance of all resident Corporations, Unincorporated businesses, professions, or other entities, derived from sales made, work done, services performed or rendered, and businesses or other activities conducted within the City of Warren.

(6) Non-Resident Businesses/Employers – On the portion attributable to the City of Warren of the net profits earned during the effective period of this ordinance of all non-resident Corporations, Unincorporated businesses, professions or other entities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the city of Warren, whether or not such Corporations or Unincorporated business entities have an office or place of business in the City of Warren.

(7) The credit for tax paid to other municipalities by Warren residents is limited to 2.5% of income earned in each location.

RENTAL INCOME

(1) Residents having Rental Property located in or outside of the City of Warren must file a tax return. The tax due is computed on the net income, after allowances for Depreciation, Real Estate Taxes, Repairs, Insurance, etc.

(2) Non-Residents having Rental Property situated within the City of Warren must file a tax return. The tax due is computed on the net income, after allowances for Depreciation, Real Estate Taxes, Repairs, Insurance, etc.

GAMBLING, WAGERING, AND LOTTERIES

Income derived from gambling, wagering, lotteries, including the Ohio State Lottery and Multi-State lotteries and games or schemes of chance earned or received.

EXEMPT INCOME

Pensions and Annuities as reported on 1099-R, Social Security, Unemployment Compensation, Interest, Dividends, Capital Gains, Military Pay, Welfare, Alimony, Child Support, Earnings to those under age 16, are not subject to tax.

UNALLOWABLE DEDUCTIONS

(A) Deferred compensation plans, such as 401K, IRA, Keogh and pension plans.

(B) Business loss or Rental loss CANNOT offset W-2 wage income.

ATTACHMENTS ARE REQUIRED WITH ALL RETURNS

All W-2's must be attached, No exceptions.

All Federal Schedules of income included with the return (includes Federal 1040, Schedule 1, C, E, etc.). THE RETURN IS NOT COMPLETE AND CANNOT BE FILED UNLESS ALL DOCUMENTATION IS PROVIDED AT TIME OF FILING.

FILING INFORMATION

(A) Calendar year taxpayer, due date is April 15th unless extended by the IRS.

(B) Fiscal year taxpayer – due 105 days after the FYE

(C) Contact us: 330.841.2551

(D) Mail to: **WARREN CITY INCOME TAX DEPT**
PO BOX 230
WARREN, OH 44482

EXTENSION OF TIME TO FILE

If you wish to have an Extension of Time to File, you may do either of the following by April 15, 2024:

(A) Send in a copy of the Extension Request, form 4868 or 7004, that was filed with the IRS.

(B) Send in a written request to this office. If you want confirmation, enclose a self-addressed, stamped envelope with the request.

NOTE: An Extension grants additional time to file a tax return; it DOES NOT extend the time to pay any tax that is due. Payment of such tax should be included with the Extension request to ensure approval of such request.

DECLARATION OF ESTIMATED TAX

A Declaration of Estimated Tax must be filed if a local tax of at least 2.0% is not withheld by your employer and/or the tax due exceeds \$200.00.

RECORDS TO BE MAINTAINED

All taxpayers subject to Warren City Income Tax shall keep and maintain an accurate records of all information pertinent to their city liability for a period of Six (6) years from the date the return is filed, or the withholding taxes are paid.

Taxpayers may pay their taxes using Official Payments Corporation. See www.officialpayments.com
Fees applied.