

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.