



# WARREN CITY INCOME TAX DEPARTMENT

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## 2019 TAX INSTRUCTIONS AND FILING INFORMATION

### PAPERLESS E-FILE NOW AVAILABLE!

WARREN RESIDENTS WITH ONLY W-2 OR 1099 INCOME CAN FILE A PAPERLESS RETURN ONLINE. ADDITIONAL OPTIONS ARE AVAILABLE FOR OTHER TYPES OF FILERS. SEE DETAILED INSTRUCTIONS ON OUR WEB PAGE: [WWW.WARREN.ORG](http://WWW.WARREN.ORG)

## ALL TAX RETURNS MUST BE POSTMARKED BY APRIL 15, 2020 OR THE IRS DUE DATE

- \* **MANDATORY TAX FILING**—A RETURN MUST BE FILED BY INDIVIDUALS, PARTNERSHIPS, CORPORATIONS, AND ANY OTHER ENTITY HAVING TAXABLE INCOME BY THE CITY OF WARREN. ALL WARREN RESIDENTS OVER THE AGE OF 16 MUST FILE A TAX RETURN, EVEN IF THE TAX HAS BEEN WITHHELD OR PAID TO ANOTHER CITY.
- \* ALL RETURNS POSTMARKED AFTER THE 15TH OF APRIL OR THE IRS DUE DATE, WILL BE ASSESSED A \$25 PER MONTH (\$150 MAXIMUM) LATE FILING FEE.
- \* INCLUDE PAYMENT OF ANY TAX DUE. VISA AND MASTERCARD ARE ACCEPTED, SUBJECT TO A PROCESSING FEE. PENALTY AND INTEREST CHARGES ARE AUTOMATICALLY ADDED TO ANY BALANCE NOT PAID IN FULL BY THE DUE DATE.
- \* EXTENSIONS OF TIME TO FILE ARE AVAILABLE. IF A TAX DUE IS ANTICIPATED, PAYMENT IS DUE WITH THE EXTENSION. FAILURE TO MAKE A PAYMENT PRIOR TO THE DUE DATE WILL RESULT IN ASSESSMENT OF PENALTY AND INTEREST.
- \* A DECLARATION OF ESTIMATED TAX MUST BE FILED BY ANYONE WHO DOES NOT HAVE THEIR TAX WITHHELD OR BY ANY ENTITY THAT ANTICIPATES A TAX LIABILITY. THE PRIOR YEAR'S RETURN MAY BE USED AS A BASIS TO DETERMINE THE ESTIMATE.

 **OFFICIAL  
PAYMENTS**



Taxpayers may pay their Warren  
City income taxes using Official Payments Corporation.

For details see: [www.officialpayments.com](http://www.officialpayments.com)

#### What Income is Subject to City Income Tax for Individuals?

- 1) W2 Wages (before pension plan and deferred compensation reductions). W2 Wages include Bonuses, Sick Pay, and Vacation
- 2) Self Employment Income (Form 1099-MISC or Schedule C)
- 3) Net Rental Income (Schedule E)
- 4) Lottery / Gambling Winnings (W2-G)
- 5) Royalties

This is not an all inclusive list. Please contact our office if you have any questions concerning taxable income.

## 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 2.5% 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 2.5%
  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](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.