

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). 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.