



CITY OF WARREN, OHIO

INCOME TAX DIVISION

TOM LETSON
Treasurer
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WARREN, OHIO 44482

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Tax Administrator
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Dear: Contractor

We appreciate your interest in working in Warren, and want to inform you of your Income Tax Obligations when working within the city limits.

Effective 1/1/2016 HB.5 changes made to the occasional entrant provision were modified to require a business that reasonably anticipates providing services in our municipality for 21 days or more in a calendar year to withhold municipal tax for that city for all employees from day one. Conversely, if an employee spends 20 or fewer days at a worksite location, the employer may opt to continue to withhold to the principal place of work but are not required to do so. Our local tax rate is 2.5% and forms are enclosed.

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

Thirdly, you must provide our office with a list of Subcontractors that you use on any certain job located within the city limits. Forms are available from our office and will detail names, addresses and federal ID#'s/social security numbers.

A contractor Questionnaire must be completed before work can begin, and can be found on this website, through the Engineering office via their electronic registration, or our office will gladly forward the form at your request.

Please call with any questions regarding this letter. Your cooperation is greatly appreciated, and we will gladly assist you with any tax related matters.

Warren City Income Tax
330.841.2623