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## Important Tax Information for 2024

- Due April 15, 2025
- Page 1 of your Form 1040 must be attached to your return
- Penalty is 15% of tax due and interest is .833% per month of tax due
- Late filing fee of \$25.00
- Amounts \$10.00 or less are not due and will not be refunded

## FREQUENTLY ASKED QUESTIONS

- Is retirement income or social security taxable? No. The City of Wooster **does not tax social security, interest, pensions, or dividends** (complete list on page 2). If these are your only sources of income, please complete the E-Z form (Page3).
- Do I have to file both returns, the E-Z Form (page 3) and the Standard Form (page 5)? No. It is not necessary to complete the Standard Form, and the E-Z Form. Just complete the form that applies to you.
- Who must file a return? Wooster residents (age 18 and older), rental owners, a business located in Wooster, or a business that performed work in the City of Wooster. All must file a 2024 City of Wooster income tax return even if no tax is due.
- Where should I send the Wooster tax return to? Send your completed, signed Wooster tax return to:

City of Wooster Income Tax  
PO Box 1088  
Wooster OH 44691

If you have questions contact us by phone at 330-263-5226.

TAX RETURNS ARE DUE ON OR BEFORE APRIL 15, 2025

**WHO IS REQUIRED TO FILE THIS RETURN?**

- ALL WOOSTER RESIDENTS, and partial year residents age 18 or older, are required to file an income tax return. There are no exceptions to this mandatory filing requirement.
- All non-residents of the City of Wooster who receive compensation for work done or services performed in the City of Wooster whose employer has not withheld City of Wooster income tax.
- Non-residents who own rental property located within the City of Wooster.
- Business, contractors, and subcontractors located or doing business within the City of Wooster
- Eligible residents can use the E-Z form; otherwise the standard form is required. Please follow the instructions listed and attach all required documentation.
- Non-residents, who received a Wooster income tax return in the mail or filed a 2023 tax return and are not required to file a 2024 Wooster tax return, may complete the non-filing declaration on page 4 in lieu of filing a tax return.

**REQUESTING AN EXTENSION OF TIME TO FILE**

Please file a 2024 extension form (page 4), or a generic form, or a photocopy of your federal extension may be used. **This can be filed, with the City of Wooster's income tax department no later than April 15, 2025. An extension of time to file your 2023 tax return does not extend the due date for taxes due for 2024, nor the filing or paying quarterly installments of 2025 estimated taxes. Your first quarter installment is due April 15, 2025.**

**WHO MUST MAKE ESTIMATED PAYMENTS?**

Any individual who will owe 2025 Wooster income taxes (less Wooster tax withheld and credit for taxes paid to other cities) of \$200.00 or more is required to file a declaration of estimated taxes, and make quarterly payments on the declaration. **There is a penalty of 15% of the amount not paid timely.**

To receive payment vouchers for the second (due 6/15), third (due 9/15) and fourth quarter (due 1/15/2025) for the 2024 tax year, complete line 17 on the Standard Form 2024 Wooster Individual Income Tax Return (page 5) or line 6 of the Declaration of 2025 Wooster Income Tax Estimate (page 4) or contact the tax office. The taxpayer is responsible for filing and paying any quarterly estimated tax due. Non-receipt of forms does not relieve the taxpayer of the responsibility to file forms and pay taxes due.

**STANDARD FORM LINE BY LINE INSTRUCTIONS**

**Income (attach one clear copy of each W-2)**

**Line 1** - Show the total of all wages, salaries and tips received during 2024.

Wooster residents for all of 2024

For employees subject to medicare taxes, your Wooster taxable wages would be the larger of, (a) box 5 of your W-2 (medicare wages) or (b) total of all box 18(s) of your W-2 (local wages).

Non-residents

Wooster taxable wages is the same as for residents except that wages and benefits earned outside of Wooster should not be included.

**Line 2** - Enter the amount from Worksheet B, Line 5

**Line 3** - Enter the taxable amount from Schedule 1 applicable to Wooster not reported on line 2.

**Line 4**-Add the amounts in line 1, line 2, & line 3. This is your Wooster taxable income. **Do not** deduct the loss entered on line 2.

**Line 5** - Multiply line 4 by 1.5% (.015). This is your Wooster Tax.

**Payments**

**Line 6** - From your W-2(s), enter the amount of **Wooster** tax withheld, box 19. Also, include any payments remitted by an entity on your behalf and attach supporting documentation. Partner credits cannot be greater than 1.5% of the income reported.

**Line 7**- Other city tax withheld or enter the amount from Worksheet A, Column F.

**Line 8** - Enter the sum of your 2023 overpayment that was credited to 2024 income tax and the amount of estimated payments made towards your 2024 income tax. If an extension was filed for your 2024 income taxes, and you made a payment with your extension include this amount.

**Line 9** - Enter the total of lines 6, 7, & 8.

**Refund or Amount Due**

**Line 10** - Line 5 (Wooster Tax) minus Line 9 (Total payments & credits). **Amounts \$10.00 or less are not due and will not be refunded.**

**Line 11** - If you are filing past the due date, and no extension add \$25.00 for a late filing penalty.

**Line 12**- Late payment penalty 15% of the tax due paid after the due date.

**Line 13** - Interest of .833% of the tax due for each month that your tax is not paid by the due date.

**Line 14** - The total amount due from Line 10, Line 11, Line 12, & Line 13. If Line 10 is \$10.00 or less no amount is due. **Line 15** - Amount from Line 10 if over \$10.00 you would like refunded.

**Line 16** - Overpayment from Line 10 applied to your 2025 estimate (Line 19)

**Declaration of 2025 Estimated Taxes**

**Line 17** - 2025 Estimated tax due

**Line 18** - Amount due with your return 1<sup>st</sup> quarter 25%, 2<sup>nd</sup> quarter 50%, 3<sup>rd</sup> quarter 75%.

**Line 19** - Credit from 2024 overpayment, or previous 2025 payments.

**Line 20**- Amount of your 2025 estimated tax due with your return.

**Line 21**- Total amount due with your return. Add lines 14 and 20.

Make check payable to "City of Wooster".

## Worksheet A- Wooster Resident Only

- Column (A)** List all cities, in which you had taxes withheld or have paid income tax for 2024. Attach schedule if necessary.
- Column (B)** List type of income.
- Column (C)** Report wages, box 5 of W-2, unless you worked in multiple municipalities then list all income reported in box 18 reporting the various locations. Attach W-2.
- Column (D)** Calculate 1.5% of wages in Column C.
- Column (E)** Other City tax withheld- Reported on W-2 or paid. Attach copy of W-2 or return in order to receive credit. Enter the amount of tax withheld or paid to that city for 2024. **If your tax withheld was less than 1.5% enter that amount in column F.** If your wages were allocated because you were a part year resident, you must allocate the withholding paid to this city by the same allocation factor, to arrive at wages paid to this city while living in Wooster.
- Column (F)** Figure the allowable credit for taxes paid to another city. **If your tax withheld was less than 1.5%, enter the amount in Box 19 of your W-2 in this column.** If your W-2 was withheld greater than 1.5%, you can only report the amount in Column D. Total this column and enter this amount on line 7 on the front of the return.

## Worksheet B Instructions

- Line 1-** Enter your Schedule C income/(loss), or attach a sheet detailing the amounts earned in each municipality. Attach a copy of your Schedule C, and your Federal Schedule 1 supporting this income. Residents report 100% of their income. Non-residents allocate their Schedule C income based on their Schedule Y allocation.
- Line 2-** List any partnership, Limited Liability Company or S-Corporation income and attach a photocopy of the K-1 received from partnership/LLC/S-Corp. Income or loss should be on a current basis. You should also attach a photocopy of the complete Schedule E filed with your 2023 Federal return, **including any accompanying statements.** Residents should include all partnership/LLC income and Ohio S-corp. income allocable.
- Line 3-** List all Schedule E rental income/loss or royalties from tangible property, & Schedule F- farming income. Attach a copy of your Schedule E & Schedule F. Residents should include all Schedule E & Schedule F income/loss. Non-residents should only include income from property & activity located in Wooster.
- Line 4-** List available carryforward loss for Wooster. Show carry forward losses allowed from the previous five years filed with the City of Wooster. Attach a detailed list.
- Line 5-** Total lines 1, 2, 3, & 4 and report this amount on line 2, on the front of the return (page 5)

## Schedule Y Instructions

- Line 1-** Enter the original cost of all tangible real and personal property related to the business for which allocation is made in column a, and then the same for property located in Wooster in column b. Enter any annual rental amounts paid multiplied by eight for the second line. Total the columns on the third line, and divide column b by a. Enter the percentage in column c.
- Line 2-** Enter all receipts from the sale of goods or services in column a, and those for inside of Wooster in column b. Section 1701.062 of the Wooster Codified Ordinances sets forth the method for determining sales of goods inside and outside the City. Divide column b by a, and enter percentage in c.
- Line 3-** Do the same for line 3 as line 2 for wages.
- Line 4-** Total the percentages in column c.
- Line 5-** Divide line 4 by the number of percentages in column c. If there is an amount in column a, and none in column b, the percentage is -0-, and should be counted in determining the average. If both a, and b are -0-, it should not be used in calculating the average.

**\*\*\*You Must Sign Your Return (If joint filing, both you and your spouse must sign) \*\*\***

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