

TAX RETURNS ARE DUE ON OR BEFORE APRIL 15, 2026

WHO IS REQUIRED TO FILE THIS RETURN?

- Wooster residents with taxable income, and part year residents age 18 or older, are required to file an income tax return.
- Residents who do not have any taxable income may file an exemption form to remove their filing requirement. This exemption will remain active until the resident has taxable income that requires them to file a return.
- 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 2024 tax return and are not required to file a 2025 Wooster tax return, may complete the non-filing declaration in lieu of filing a tax return.

REQUESTING AN EXTENSION OF TIME TO FILE

Please file a 2025 extension form, 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, 2026. An extension of time to file your 2025 tax return does not extend the due date for taxes due for 2025, nor the filing or paying quarterly installments of 2026 estimated taxes. Your first quarter installment is due April 15, 2026.**

WHO MUST MAKE ESTIMATED PAYMENTS?

Any individual who will owe 2026 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 1/15/2027) for the 2026 tax year, complete line 17 on the Standard Form 2025 Wooster Individual Income Tax Return or line 6 of the Declaration of 2026 Wooster Income Tax Estimate, 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 2025.

Wooster residents for all of 2025

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 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 2024 overpayment that was credited to 2025 income tax and the amount of estimated payments made towards your 2025 income tax. If an extension was filed for your 2025 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, without an 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 2026 estimate (Line 19)

Declaration of 2025 Estimated Taxes

Line 17 - 2026 Estimated tax due

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

Line 19 - Credit from 2025 overpayment, or previous 2026 payments.

Line 20- Amount of your 2026 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 2025. 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 2025. **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 2024 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) *****

eFile available: <https://mitstaxonline.com/wooster/>

Online payments: <https://www.woosteroh.com/finance/online-tax-payments>