



2025 WOOSTER INDIVIDUAL INCOME TAX RETURN

STANDARD FORM For Calendar Year 2025

Due on or before April 15, 2026

Primary SSN	Spouse SSN	Mandatory Filing For ALL Residents	
		Attach a copy of page 1 of your Federal 1040	
		Make Check Payable to "City of Wooster"	
Complete Name & Address (include spouse's name if joint return)- Please update address if needed		MAIL TO: CITY OF WOOSTER INCOME TAX DEPT PO BOX 1088 WOOSTER OH 44691 Questions? (330) 263-5226 www.woosteroh.com incometax@woosteroh.com	Do not write in this area
Phone:	Email:		
Type of Return (check one) <input type="checkbox"/> Individual <input type="checkbox"/> Joint		Residency Status (check one) <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident <input type="checkbox"/> Part-Year Resident: From _____ To _____	
Taxable income- Attach all W-2's & Federal Schedules- Please round amounts to the whole dollar			
1	Qualifying Wages- (Box 5 of W-2) - Attach ALL W-2's	1	
2	Net Profit/Loss from Federal Schedules C, E, F, K-1, etc (Worksheet B) - Attach ALL Schedules	2	
3	Other Taxable Income- Attach Federal Schedule 1	3	
4	Wooster Taxable Income (Add Lines 1, 2 & 3) - Losses on Line 2 Cannot Offset Income from Lines 1 & 3	4	
5	Wooster Income Tax 1.5% (Multiply line 4 by .015)	5	
Credits & Payments			
6	Wooster Income Tax (Box 19 of W-2, Partner credit payments)	6	
7	Other Municipal Income Tax Withheld (Box 19 of W-2, or Worksheet A Column F) Credit Limit 1.5%	7	
8	2025 Estimated Payments, Overpayment from 2024, Extension Payment	8	
9	Total Payments and Credits (Total lines 6, 7, & 8)	9	
Refund or Amount Due ***AMOUNTS \$10.00 OR LESS ARE NOT DUE AND WILL NOT BE REFUNDED***			
10	Balance Due/Overpayment (Subtract Line 9 from Line 5)	10	
Penalty & Interest		11	Late Filing Penalty \$25.00
		12	Penalty 15% of Amount Not Paid Timely
		13	Interest .833% Per Month of Tax Not Paid Timely
14	Amount Due (No Payment Due if Amount on Line 10 is \$10.00 or Less)- Add Lines 10, 11, 12, & 13	14	
15	Amount To Be Refunded (No Refund if Amount on Line 10 is \$10.00 or Less)	15	
16	Amount of Overpayment from Line 10 Credited to 2026	16	
*** TAX DUE GREATER THAN \$200 FOR 2025, YOU MUST ESTIMATE 2026 INCOME TAX ***			
(See Instructions)			
Declaration of 2026 Estimated Tax (See Instructions)		17	2026 Wooster Income Tax Estimate
		18	Amount of 2026 Estimate Due With Return (25% of Line 17; See Instructions)
		19	Credits (2025 Overpayment- Line 16, and Previous 2026 Estimated Payments)
		20	Amount of 2026 Estimate Due (Subtract Line 19 from Line 18)
21	TOTAL PAYMENT DUE (Add Line 14, and Line 20)	21	

Under penalties of perjury, I declare that I have examined this return and the accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Do you authorize your preparer to contact us regarding this return? Yes No

PLEASE SIGN HERE

	Date		Date
	Date		Firm or individual

Worksheet A (Wooster Residents Only)

see page 8 of the instructions

List taxing city	Type of income	Taxable income	Calculate 1.5% of column (C)	Tax withheld as reported on W-2	Credit= Lesser amount in (D) or (E)
(A)	(B)	(C)	(D)	(E)	(F)
Put this amount on line 7, page 5					

Worksheet B Income or (Loss) from Business Activities, Rental Activities & Partnerships

see page 8 of the instructions

1) Self-employment. Describe activity and Wooster business location. Attach copies of Federal Schedule C or 1099. a. _____ \$ Residents report 100% of your income Non-residents ONLY report amount allocable to Wooster. Use schedule Y below to determine the allocation percentage. Multiply line a by Schedule Y allocation. _____ % \$	
2) Partnership/LLC/S-Corp income or (loss) - List entity name and attach photocopy of K-1 received and Federal Schedule E. Please see instructions for specific reporting requirements. a. _____ \$ _____ \$	
3) Rentals, Royalties & Farm Income- List location. Enter profit/loss for each. Attach Schedule E & Schedule F. Residents of Wooster must report income/(loss) from all properties, and activity regardless of location. Non-residents must report income/(loss) from all properties & activities located in Wooster. a. _____ \$ b. _____ \$ c. _____ \$ Total Rents and Royalties \$	
4) Show carry forward losses from previously filed Wooster tax returns. Losses may be carried forward for up to five years. Any gains should be offset by the losses attributable to the oldest losses for up to five years before the gain. Attach a schedule of losses and any subsequent income to which they were applied. _____ \$	
5) TOTAL WORKSHEET B INCOME/LOSS	Put this amount on line 2, page 5

NON-RESIDENT BUSINESS ALLOCATION FORMULA see page 8 of the instructions		Located Everywhere (a)	Located in Wooster (b)	Percentage (b) ÷ (a) (c)
Schedule Y- Nonresident taxpayers should use this formula to calculate the amount of business income or loss that is allocable to the City of Wooster.				
1) Average original cost of real & tangible personal property AND/OR Gross annual rent paid for business property multiplied by 8 Total amounts in column a and b. Divide b by a and enter in column c.		\$ _____	\$ _____	_____ %
2) Gross receipts from sales and/or services from everywhere in column a, and from Wooster in column b. Divide b by a and enter in column c.		\$ _____	\$ _____	_____ %
3) Using wages, salaries and other compensation paid, do the same as for line 2		\$ _____	\$ _____	_____ %
4) Total percentages in column c. _____				_____ %
5) Divide line 4 by the number of percentages calculated in column c. If there is an amount in column a and none in column b, the percentage is -0- and should be counted as a percentage in determining the average. _____				_____ %