



2016 WOOSTER INDIVIDUAL INCOME TAX RETURN

STANDARD FORM For Calendar Year 2016

Due on or before April 18, 2017

Primary SSN		Spouse SSN		Mandatory Filing For ALL Residents	
				Attach Copy of Federal 1040 Form	
				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 incometax@woosteroh.com www.woosteroh.com Questions? (330) 263-5226	
				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					
1	Qualifying Wages- (Box 5 of W-2 or Worksheet A total) - Attach ALL W-2's				1
2	Less: Form 2106 (Employee Business Expense or Worksheet A total) - Attach Form 2106 & Schedule A				2
3	Taxable Wages (Line 1 less Line 2)				3
4	Net Profit/Loss from Federal Schedules C, E, F, K-1, etc (Worksheet B for Residents) - Attach ALL Schedules				4
5	Other Taxable Income- Attach Federal 1040, Line 21				5
6	Wooster Taxable Income (Add Lines 3, 4 & 5)- Losses on Line 4 Cannot Offset Income from Lines 3 & 5				6
7	Wooster Income Tax 1.5% (Multiply line 6 by .015)				7
Credits & Payments					
8	Wooster Income Tax Withheld or Remitted- (Box 19 of W-2, Worksheet A Column E, Worksheet B Taxes Paid)				8
9	Other Municipal Income Tax Withheld (Box 19 of W-2, Worksheet A Column G or Worksheet B, line 20) Credit Limit 1.5%				9
10	2016 Estimated Payments, Overpayment from 2015, Extension Payment				10
11	Total Payments and Credits (Total lines 8, 9, & 10)				11
Refund or Amount Due ***Amounts \$10.00 or Less Will Not Be Due or Refunded***					
12	Balance Due/Overpayment (Line 7 minus Line 11)				12
Penalty & Interest		13	Late Filing Penalty \$25.00 (Per Month or Fraction thereof, Not to Exceed \$150.00)		13
		14	Penalty 15% of Amount Not Paid Timely		14
		15	Interest .42% Per Month of Tax Not Paid Timely		15
16	Amount Due (No Payment Due if Amount on Line 12 is \$10.00 or Less)- Add Lines 12, 13, 14, & 15				16
17	Amount To Be Refunded (No Refund if Amount on Line 12 is \$10.00 or Less)				17
18	Amount of Overpayment from Line 12 Credited to 2017				18
*** TAX DUE GREATER THAN \$200 FOR 2016, YOU MUST ESTIMATE 2017 INCOME TAX ***					
(SEE INSTRUCTIONS)					
Declaration of 2017 Estimated Tax (See Instructions)		19	2017 Wooster Income Tax Estimate		19
		20	Amount of 2017 Estimate Due With Return (25% of Line 19; See Instructions)		20
		21	Credits (2016 Overpayment- Line 18, and Previous 2017 Estimated Payments)		21
		22	Amount of 2017 Estimate Due (Line 20 minus Line 21)		22
23	TOTAL PAYMENT DUE (Add Line 16, and Line 22)				23

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

Taxpayer's Signature	Date	Paid Preparer's Signature	Date
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Taxpayer's Signature	Date	Firm or individual
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Worksheet A Qualifying Wages- Box 5, Medicare wages of W-2.						
Taxing City	W-2 Income	2106 Expense 2% AGI Limit	Subtotal (B)-(C)	Wooster Tax Withheld	*Other City Tax Withheld	Allowable Credit Other City Tax Withheld
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Totals						
Report totals to lines	Line 1	Line 2	Line 3	Line 8		Line 9
* Income Reduced by 2106 Expense Earned in Another City Reduces the Credit for Taxes Paid						

Worksheet B Taxable Non Wage Income (Schedule C, E, F, K-1,etc.)- Please Attach All Documents									
Net Operating Loss Consolidation Worksheet		Column A Wooster	Column B Earned in	Column C Earned in	Column D Earned in	Column E Earned in	Column F Earned in	Totals	
1	Municipality Where Earned								
2	Tax Rate for Municipality listed on line 1	1.50%							
3	Federal Schedule C Income (Loss)								
4	Federal Schedule E Income (Loss)								
5	K-1 Income (Loss)								
6	Other Income (Schedule F, 4797, etc.)								
7	Total Income for each Municipality								
8	Prior Year Net Operating (Loss)								
9	Amounts greater than \$0 from line 7								
10	Total positive net profits from line 9	If (loss) exceeds profit, STOP and enter 0 on Page 5, Line 4							
11	Total losses reported on line 7								
12	Total taxable income, profit Page 5, Line 4								
13	Allocation percentage								
14	Allowed loss based on profit calculation								
15	Net Profit after loss application								
16	Net Profit * 1.5% City of Wooster tax rate								
17	Taxes paid to other Municipality -Multiply Line 15 by tax rate on line 2 (Proof of taxes paid must be attached)								
18	Partner/Shareholder's distributive share of taxes paid by the business entity to Wooster. Report on Page 5, Line 8								
19	Credit for taxes paid, smaller amount of line 16 or 17								
20	Total Tax credit, Report on Page 5, Line 9								

Schedule Y- Non Resident Business Allocation			
Nonresident taxpayers should use this formula to calculate the amount of business income or loss that is allocable to the City of Wooster.	Located Everywhere (a)	Located in Wooster (b)	Percentage (b) ÷ (a) (c)
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.			_____ %