



# 2011 WOOSTER INDIVIDUAL INCOME TAX RETURN

STANDARD FORM For Calendar Year 2011

Due on or before April 17, 2012

Social Security Number(s)

Your S.S. No.		Spouse's S.S. No. (if joint return)		<b>ESTIMATED PAYMENTS &amp; CREDITS</b>	
				Information regarding payments and credits for 2011 will be mailed in the middle of February.	
Complete Name & Address (include spouse's name if joint return)				MAIL TO: CITY OF WOOSTER INCOME TAX DEPT PO BOX 1088 WOOSTER OH 44691  Questions?  (330) 263-5226	
				Do not write in this area	
Type of return (check one) <input type="checkbox"/> Individual <input type="checkbox"/> Joint		Residency Status (check one that applies) <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident <input type="checkbox"/> Part-Year Resident: From _____ To _____			

INCOME Attach all W-2's to back of return	1a	Wages, salaries, tips, etc. (use box 5 of W-2, if applicable, SEE INSTRUCTIONS) .....		
	b	Less employee business expenses (attach Federal form 2106) .....		
	c	Subtract line 1b from line 1a and enter the difference .....		1c
	2a	Income from Schedule X, line 7b, back of this form (DO NOT ENTER LOSSES) .....		2a
	b	Operating loss carry forward from Schedule X, line 7a, back of this form ..... ( )		
	3	Add lines 1c & 2a. This is your TAXABLE INCOME .....		3
TAX	4	Multiply line 3 by 1% (.01). This is your Wooster Income TAX .....		4
PAYMENTS	5	City income tax withheld for Wooster .....		
	6	City income tax withheld or paid other cities - Use schedule R (back of form) .....		
	7	2011 estimated payments and overpayment from 2010 credited to 2011 .....		
	8	Payments made toward 2011 income tax with extension .....		
	9	Total credits and payments (add lines 5,6,7, & 8) .....		9
REFUND OR AMOUNT OWED	10	If line 9 is larger than line 4, enter amount OVERPAID .....OVERPAYMENT		10
	11	Amount of line 10 to be refunded to you (See instructions) .....REFUND		11
	12	Amount of line 10 to be applied to your 2012 estimate .....CREDIT TO 2012		12
	13	If line 4 is larger than line 9, enter AMOUNT YOU OWE .....AMOUNT OWED		13

\*\*\*IF LINE 4 LESS THE SUM OF LINES 5 AND 6 IS GREATER THAN \$200, AND WILL BE OVER \$200 FOR 2012, YOU MUST ESTIMATE 2012 INCOME TAX. (SEE INSTRUCTIONS)\*\*\*

DECLARATION OF 2012	14	2012 Wooster income tax estimate.....		
	15	Amount of 2012 estimate due with return (at least 1/4 of line 14; see instructions) .....		
ESTIMATED TAX (See Instructions)	16	Credits (2011 overpayment and previous 2012 estimated payments) .....		
	17	Amount of 2012 estimate paid with this return (line 15 less line 16) .....		17
PAST DUE AMOUNTS		Penalty 1% .....	Interest 1/2% .....	18
Late filing penalty \$25.00 imposed 12 months past due date when no tax is due				
	19	TOTAL PAYMENT DUE WITH THIS RETURN (add lines 13,17 & 18) .....		19

Make check payable to "City of Wooster". Please write your social security number on the check and any accompanying schedules.

If line 19 is less than \$1.01, payment need not be made. If line 11 is less than \$1.01, no refund will be issued.

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

Spouse's Signature (if joint return)

Date

Firm or individual

# Schedule R (Wooster Residents Only)

See page 7 of the instructions

Other City (a)	Type of Earnings (b)	Taxable Earnings (c)	2106 Expenses (d)	Subtotal (c) - (d) (e)	1% of (e) (f)	Taxes Withheld or Paid to (a) (g)	*Credit = Lesser of (f) or (g)
*credit may differ if city in column (a) has an income tax < 1%. See instructions			Put this amount on line 6, front of return →				

## Schedule X- Income or (Loss) from Business Activities, Rental Activities & Partnerships

1) Self-employment. Describe activity and Wooster business location. Attach copies of federal Schedule C or 1099.	Net Profit or (Loss)
a. \$	
b. Deduct 1/2 of self-employment tax on this income. \$( )	
c. Residents: Put entire amount of this line on large line to right. Subtotal \$	
d. Amount allocable to Wooster. (NON-RESIDENTS ONLY) If you have business both in and out of the City, use schedule Y below to determine the allocation percentage and multiply by line c. %	
2) Partnership/LLC/S-Corp income or (loss) - List entity name and attach photocopy of K-1 received and federal schedule E.	
a. \$	
Deduct 1/2 of self-employment tax on this income. (for active participants only) (\$ )	
b. Amount allocable to Wooster - (NON-RESIDENTS ONLY - same as 1d above) %	
3) Rentals & Royalties - Describe by kind and location. Enter CURRENT net profit or loss for each - Attach federal Schedule E	
Residents of Wooster must report income/(loss) from ALL properties, regardless of location. Non-residents must report income/(loss) from all properties located in Wooster.	
a. \$	
b. \$	
c. \$	
<b>Total Rents and Royalties</b>	
4) OTHER INCOME- Describe the activity and attach any schedule and/or statements necessary (see p. 3 for types)	
5) TOTAL SCHEDULE X INCOME (Loss), before carry forward losses - Total of Sections 1 through 4	
6) 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.	
7) Subtract line 6 from line 5.	
a. If amount is less than -0- enter here and on line 2b on front of this form. \$( )	
b. If amount is greater than -0- enter here and on line 2a on front of this form	

Schedule Y- NONRESIDENT BUSINESS ALLOCATION FORMULA		Located Everywhere (a)	Located in Wooster (b)	Percentage (b) ÷ (a) (c)
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.				%