



2014 WOOSTER INDIVIDUAL INCOME TAX RETURN

STANDARD FORM For Calendar Year 2014

Due on or before April 15, 2015

Social Security Number(s)

Your S.S. No.	Spouse's S.S. No. (if joint return)	ESTIMATED PAYMENTS & CREDITS
		Statements are mailed in February or contact our office

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
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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 _____
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INCOME	1a	Wages, salaries, tips, etc. (use box 5 of W-2, if applicable, SEE INSTRUCTIONS).....	
Attach all W-2's & Federal Schedules	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 1.5% (.015). 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	2014 estimated payments, overpayment from 2013, extension payment.....	
	8	Total credits and payments (add lines 5,6, & 7).....	8
REFUND OR AMOUNT OWED	9	If line 8 is greater than line 4, enter amount OVERPAID.....OVERPAYMENT	9
	10	Amount of line 9 to be refunded to you (See instructions).....REFUND	10
	11	Amount of line 9 to be applied to your 2015 estimate.....CREDIT TO 2015	11
	12	If line 4 is greater than line 8, enter AMOUNT YOU OWE.....AMOUNT OWED	12

*****IF YOU OWE MORE THAN \$300 FOR 2014, AND ANTICIPATE OWING OVER \$300 FOR 2015, YOU MUST ESTIMATE 2015 INCOME TAX. (SEE INSTRUCTIONS)*****

DECLARATION OF 2015	13	2015 Wooster income tax estimate (Tax rate 1.5%).....	
	14	Amount of 2015 estimate due with return (1/4 of line 13; see instructions).....	
ESTIMATED TAX (See Instructions)	15	Credits (2014 overpayment and previous 2015 estimated payments).....	
	16	Amount of 2015 estimate paid with this return (line 15 less line 14).....	16
PAST DUE AMOUNTS		Penalty 1% per month _____ Interest 1/2% per month _____ Late filing penalty \$25.00 imposed 12 months past due date when no tax is due	17
	18	TOTAL PAYMENT DUE WITH THIS RETURN (add lines 12,16 & 17).....	18

Make check payable to "City of Wooster". Please write your social security number on the check and any accompanying schedules.
If line 18 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 8 of the instructions

Other City (a)	Type of Earnings (b)	Taxable Earnings (c)	2106 Expenses (d)	Subtotal (c) - (d) (e)	1.5% of (e) (f)	Taxes Withheld or Paid to (a) (g)	Credit = Lesser amount of (f) or (g)
			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. Deduction for one-half of self-employment tax (Federal deduction) _____ \$(_____)	
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. _____ \$ _____	
_____ Deduction for one-half of self-employment tax \$(_____)	
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. _____ \$ _____	
Total Rents and Royalties	
4) OTHER INCOME- Describe the activity and attach any schedule and/or statements necessary (see pg.2 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

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, _____			_____ %