

WHO IS REQUIRED TO FILE THIS RETURN?

ALL WOOSTER RESIDENTS, and partial year residents age 18 or older, are required to file an income tax return. There are no exceptions to this mandatory filing requirement.

INDIVIDUAL TAX RETURNS ARE DUE ON OR BEFORE APRIL 15TH OF 2015

- 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 necessary documentation.
- Non-residents, who received a Wooster income tax return in the mail or filed a 2013 tax return and are not required to file a 2014 Wooster tax return, may complete the non-filing declaration on page 4 in lieu of filing a tax return.

REQUESTING AN EXTENSION OF TIME TO FILE

In order to receive an extension of time to file a 2014 City of Wooster income tax return the extension form (page 4), a generic form, or a photocopy of your federal extension may be used. **This must be filed, with the City of Wooster's income tax department no later than April 15, 2015.**

An extension of time to file your 2014 tax return does not extend the due date for filing or paying quarterly installments of 2015 estimated taxes. Your first quarter installment is due April 30, 2015.

WHO MUST MAKE ESTIMATED PAYMENTS?

Any individual who will have 2015 Wooster income taxes (less Wooster tax withheld and credit for taxes paid to other cities) of \$300.00 or more is required to file a declaration of estimated taxes, and make quarterly payments on the declaration. **There is a penalty of 5% per month, or fraction of month, when estimated tax payments are not paid timely.**

To receive payment vouchers for the second, third and fourth quarters for the 2015 tax year, complete line 13 on the Standard Form 2014 Wooster Individual Income Tax Return (page 5) or line 6 of the Declaration of 2015 Wooster Income Tax Estimate (page 4) or contact the 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 1a - Show the total of all wages, salaries and tips received during 2014.

Wooster residents for all of 2014

For employees subject to medicare taxes, 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 1b - If you filed a federal form 2106 for unreimbursed employee business expenses, enter that amount here. Attach photocopy of Federal Form 2106.

Line 1c - Subtract line 1b from line 1a and enter the difference.

Line 2a - Enter the amount from Schedule X, line 7b

Line 2b - Enter the amount from Schedule X, line 7a

Line 3 - Add the amounts in line 1c & 2a. This is your Wooster taxable income. **Do not** deduct the loss entered on line 2b.

Line 4 - Multiply line 3 by 1.5% (.015). This is your Wooster Tax.

Payments

Line 5 - From your W-2(s), enter the amount of **Wooster** tax withheld, should be in box 19.

Line 6 - Enter the amount from Schedule R on the back of the return. See the instructions or Schedule R.

Line 7 - Enter the sum of the amount of 2013 overpayment that was credited to your 2014 income tax and the amount of estimated payments made towards your 2014 income tax.

If an extension was filed for your 2014 income taxes, and you made a payment with your extension towards 2014 taxes, include the amount here.

Line 8 - Enter the total of lines 5, 6, & 7.

Refund or Amount Owed

Line 9 - If line 8 is greater than line 4, enter overpayment.

Line 10 - Enter the portion of line 9 which you would like refunded.

Line 11 - Enter the amount of line 9 which you wish to have applied to your 2015 estimated taxes.

Line 12 - If line 4 is greater than line 8, the difference is the amount that you owe to the City of Wooster.

Declaration of 2015 Estimated Taxes

Line 13 - Please enter the amount of your 2015 Wooster income tax estimate. Refer to the section above entitled "Who must make estimated tax payments?"

Line 14 - Put in the amount on line 14 due with this return: 25% by 4/30, 50% by 7/31, 75% by 10/31, & 100% 1/31/16

Line 15 - Put in any overpayment being applied to your 2015 estimate (line 11), plus any estimated payments for 2015 already made.

Line 16 - Subtract line 15 from line 14 and enter the difference.

Line 17 - Late filing penalty \$25.00 for each year late and when no tax is due. Late payment penalty, 1% of tax due for each month late and interest .5% of tax due for each month late. Any payment will be applied to these amounts first.

Line 18 - Add lines 12, 16 and 17. Make check payable to "City of Wooster".

SCHEDULE R INSTRUCTIONS (WOOSTER RESIDENTS ONLY)

Column (a) - List all cities, other than Wooster, in which you had taxes withheld or have paid income tax for 2014. If more space is needed, attach schedule.

Column (b) - List type of earnings: Wages, Rental Income, Self Employment Income, Partnership Income, S-Corp income, etc...

Column (c) - List all taxable earnings for each city during 2014. Reduce any earnings by the self-employment tax paid on those earnings (if applicable).

Column (d) - Enter any employee business expenses deducted on line 1b of this return that relates to work performed within that city.

Column (e) - Subtract column (d) from (c) and enter the difference.

Column (f) - Multiply column e by 1.5% (0.015).

Column (g) - Enter the amount of tax withheld or paid to that city for 2014. 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. **Make sure a photocopy of either the W-2 or the city income tax return listed in (a) is attached to document the tax paid.**

Credit - Take the smaller of the amounts in columns (f) or (g), and enter the amount here. Total this column and enter this amount on line 6 on the front of the return.

SCHEDULE X INSTRUCTIONS

Line 1- Enter all income or losses from self-employment. Attach a copy of the paperwork filed with your federal return showing this income (Schedule C's, or 1099's, etc.). Non-residents may then allocate any income based on their Schedule Y percentage (see below).

Line 2- List any partnership, Limited Liability Company or S-Corporation income or losses for 2014 and attach a photocopy of the K-1 received from that partnership/LLC/S-Corp. Income or loss should be on a current basis with no passive loss restriction or carry forwards. You should also attach a photocopy of the complete Schedule E filed with your 2014 federal return, **including any accompanying statements.** You may also deduct, from partnership/LLC income, any self-employment taxes paid on that income. Residents should include all partnership/LLC income and S-corp. income allocable to Ohio. Non-residents should only include income from partnerships/LLC's/S-Corp.'s that did business in the city and may allocate per Schedule Y.

Line 3- List any rental income or royalties from tangible

property. Attach a photocopy of the complete Schedule E filed, **including any accompanying statements.** Residents should include all income earned. Non-residents should only include income from property located in Wooster.

Line 4- List any other income or loss in this area. Be sure to attach the federal schedule(s) or other documentation for this income.

Line 5- Total all amounts on far right above line 5.

Line 6- Show carry forward losses from the previous five years for returns filed with the City of Wooster. Attach a schedule showing year of loss and any subsequent income that was negated by the losses.

Line 7- Subtract line 6 from line 5. If the amount is less than zero, place on 7a of schedule X and on line 2b on the front of the form. If the amount is greater than zero, enter on line 7b of schedule X and on line 2a on the front of the form.

SCHEDULE Y INSTRUCTIONS (NON-RESIDENTS ONLY)

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 in the same fashion 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 1701.03(b) of the Wooster Codified Ordinances sets forth the method for determining sales of goods inside and outside the City. Call our tax office at (330) 263-5226 for a copy or an explanation. 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, both you and your spouse must sign)*****

**QUESTIONS ABOUT PREPARING THE RETURN?
CONTACT THE CITY OF WOOSTER INCOME TAX OFFICE
(330) 263-5226**

Forms and additional information available at www.woosteroh.com