



**2022 WOOSTER INDIVIDUAL INCOME TAX RETURN**  
**STANDARD FORM For Calendar Year 2022**  
**Due on or before April 18, 2023**

Primary SSN		Spouse SSN		<b>Mandatory Filing For ALL Residents</b> <b>Attach a copy of page 1 of your Federal 1040</b> <b>Make Check Payable to "City of Wooster"</b>	
Complete Name & Address (include spouse's name if joint return)- Please update address if needed				<b>MAIL TO:</b> CITY OF WOOSTER INCOME TAX DEPT PO BOX 1088 WOOSTER OH 44691  Questions? (330) 263-5226 <a href="http://www.woosteroh.com">www.woosteroh.com</a> <a href="mailto:incometax@woosteroh.com">incometax@woosteroh.com</a>	
Phone:		Email:		<b>Do not write in this area</b>	
<input type="checkbox"/> Individual <input type="checkbox"/> Joint		<b>Type of Return (check one)</b> <b>Residency Status (check one)</b> <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident <input type="checkbox"/> Part-Year Resident: From _____ To _____			
<b>Taxable income- Attach all W-2's &amp; Federal Schedules- Please round amounts to the whole dollar</b>					
<b>1</b>	Qualifying Wages- (Box 5 of W-2) - Attach <b>ALL</b> W-2's	<b>1</b>			
<b>2</b>	Net Profit/Loss from Federal Schedules C, E, F, K-1, etc (Worksheet B) - Attach <b>ALL</b> Schedules	<b>2</b>			
<b>3</b>	Other Taxable Income- Attach Federal Schedule 1	<b>3</b>			
<b>4</b>	Wooster Taxable Income (Add Lines 1, 2 & 3) - Losses on Line 2 Cannot Offset Income from Lines 1 & 3	<b>4</b>			
<b>5</b>	Wooster Income Tax 1.5% (Multiply line 4 by .015)	<b>5</b>			
<b>Credits &amp; Payments</b>					
<b>6</b>	Wooster Income Tax (Box 19 of W-2, Partner credit payments)	<b>6</b>			
<b>7</b>	Other Municipal Income Tax Withheld (Box 19 of W-2, or Worksheet A Column F) Credit Limit 1.5%	<b>7</b>			
<b>8</b>	2022 Estimated Payments, Overpayment from 2021, Extension Payment	<b>8</b>			
<b>9</b>	Total Payments and Credits (Total lines 6, 7, & 8)	<b>9</b>			
<b>Refund or Amount Due ***AMOUNTS \$10.00 OR LESS ARE NOT DUE AND WILL NOT BE REFUNDED***</b>					
<b>10</b>	Balance Due/Overpayment (Subtract Line 9 from Line 5)	<b>10</b>			
<b>Penalty &amp; Interest</b>		<b>11</b>	Late Filing Penalty \$25.00 (Per Month or Fraction thereof, Not to Exceed \$150.00)	<b>11</b>	
		<b>12</b>	Penalty 15% of Amount Not Paid Timely	<b>12</b>	
		<b>13</b>	Interest .42% Per Month of Tax Not Paid Timely	<b>13</b>	
<b>14</b>	Amount Due (No Payment Due if Amount on Line 10 is \$10.00 or Less)- Add Lines 10, 11, 12, & 13	<b>14</b>			
<b>15</b>	Amount To Be Refunded (No Refund if Amount on Line 10 is \$10.00 or Less)	<b>15</b>			
<b>16</b>	Amount of Overpayment from Line 10 Credited to 2023	<b>16</b>			
<b>*** TAX DUE GREATER THAN \$200 FOR 2022, YOU MUST ESTIMATE 2023 INCOME TAX ***</b> <b>(See instructions on page 7)</b>					
<b>Declaration of 2023 Estimated Tax (See Instructions)</b>		<b>17</b>	2023 Wooster Income Tax Estimate	<b>17</b>	
		<b>18</b>	Amount of 2023 Estimate Due With Return (25% of Line 17; See Instructions)	<b>18</b>	
		<b>19</b>	Credits (2022 Overpayment- Line 16, and Previous 2023 Estimated Payments)	<b>19</b>	
		<b>20</b>	Amount of 2023 Estimate Due (Subtract Line 19 from Line 18)	<b>20</b>	
<b>21</b>	<b>TOTAL PAYMENT DUE (Add Line 14, and Line 20)</b>				<b>21</b>

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
Taxpayer's Signature	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)
<b>Put this amount on line 7, page 5</b>					

**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. <b>Residents</b> of Wooster must report income/(loss) from all properties, and activity regardless of location. <b>Non-residents</b> 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. _____ \$	
<b>5) TOTAL WORKSHEET B INCOME/LOSS</b>	<b>Put this amount on line 2, page 5</b> \$

NON-RESIDENT BUSINESS ALLOCATION FORMULA see page 8 of the instructions		Located Everywhere (a)	Located in Wooster (b)	Percentage (b) ÷ (a) (c)
<b>Schedule Y-</b> 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. _____				