

OFFICE USE ONLY
 Acct # _____
 Payment \$ _____
 Check # _____
 Cash - Credit Card - ACH
 Refund Carryover

CITY OF WAUSEON

INDIVIDUAL INCOME TAX RETURN
 DUE ON OR BEFORE APRIL 15 OR IRS DUE DATE



TAX YEAR _____

MAIL TO: Wauseon Income Tax Department
 230 Clinton St.
 Wauseon, OH 43567

PHONE: 419-335-1171
FAX: 419-335-0063
WEBSITE: www.cityofwauseon.com

NAME(S): _____
 ADDRESS: _____
 PHONE: _____
 EMAIL: _____

TAXPAYER SS #: _____
 SPOUSE SS#: _____
 DATED MOVED IN: _____ OUT: _____
 MARITAL STATUS CHANGE: ADDRESS CHANGE:
 FINAL RETURN: EXPLAIN: _____

1. COMPENSATION FROM WAGES – WORKSHEET A TOTAL BOX A..... 1. \$ _____

**Attach all W-2's, Federal 1040 pg.1, Schedule 1 and any other relevant forms.*

2. OTHER INCOME/LOSS – WORKSHEET B LINE 6..... 2. \$ _____

**Losses cannot be deducted from W-2 income.*

3. TOTAL INCOME SUBJECT TO WAUSEON INCOME TAX (add lines 1 & 2) 3. \$ _____

4. WAUSEON INCOME TAX @ 1 ½% (.015) OF AMOUNT ON LINE 3..... 4. \$ _____

5. CREDITS

a. WAUSEON INCOME TAX WITHHELD – WORKSHEET A BOX B..... a. \$ _____

b. OTHER CITY INCOME TAX WITHHELD (1% limit) WORKSHEET A BOX C..... b. \$ _____

**If any portion of the credit is refunded by the other city the credit is not allowed. If refund of tax withheld is discovered after filing of return, the return will be corrected and you are responsible for any balance due.*

c. ESTIMATED TAX PAID/PRIOR YEAR OVERPAYMENT..... c. \$ _____

d. TAXES PAID TO OTHER CITIES – 1% Limit (Attach return) d. \$ _____

e. TOTAL CREDITS – (add lines 5a thru 5d) 5. \$ _____

6. BALANCE OF TAX DUE (line 4 minus line 5) Amounts under \$10 are not due, credited, or refundable..... 6. \$ _____

7. OVERPAYMENT – If tax credits exceed tax due, enter difference..... 7. \$ _____

a. Refund \$ _____ b. Carryover \$ _____

8. PENALTY/INTEREST

a. UNDERPAYMENT/LATE PENALTY (see instructions) – Multiply line 6 X 15% (.15) a. \$ _____

b. INTEREST OF LINE 6 (See website for %) REGARDLESS OF EXTENSION..... b. \$ _____

c. LATE FILING FEE \$25..... c. \$ _____

d. TOTAL PENALTIES & INTEREST (Add lines 8a thru 8c) 8. \$ _____

9. TOTAL TAX, PENALTIES & INTEREST DUE (Line 6 plus Line 8) 9. \$ _____

Make checks payable to the **Commissioner of Taxation or City of Wauseon**

TAX PREPARER _____

Print Name _____

Address _____

Phone _____

TAXPAYER _____

TAXPAYER _____

DATE _____

Check to authorize us to speak with preparer.

WORKSHEET A – W-2 INCOME (INCLUDE W-2G)

EMPLOYER	LOCATION	WAGES EARNED Greater of Box 5 or Box 18 of W-2	WAUSEON Income Tax Withheld	Other City tax withheld (1% limitation)
NUMBER OF W-2'S _____ ATTACHED	TOTALS	A.	B.	C.

***Attach all W-2's, Federal 1040 pg.1, & Schedule 1**

WORKSHEET B - BUSINESS INCOME OR LOSS

SCHEDULES	Column A Income or loss from Federal Schedules	Column B Percent allocated to Wauseon	WAUSEON TAXABLE INCOME (COLUMN A x COLUMN B FOR LINE 1 THROUGH 4)
1. SCHEDULE C - BUSINESS INCOME (Residents combine the net profit and loss of all Schedule C's. Nonresidents a separate allocation percentage is required for each Schedule C)		%	
2. SCHEDULE E - RENTAL INCOME (Residents enter profit/loss from all properties. Nonresidents enter only profit/loss from Wauseon properties)		100.00%	
3. SCHEDULE K-1 - PARTNERSHIP INCOME (Residents enter profit/loss from entities that do not withhold Wauseon tax on entire distributive share)		100.00%	
4. MISCELLANEOUS INCOME - 1099-MISC., SCHEDULE F, ETC.		100.00%	
5. NET OPERATING LOSS CLAIMED TO OFFSET CURRENT YEAR BUSINESS INCOME (Enclose a worksheet showing prior year losses for up to 5 years and amounts previously claimed.) (Enter the amount claimed as a (deduction) *See instructions for limitations			
6. TOTAL INCOME (LOSS) (Combine Lines 1 through 5 and enter this amount on Page 1, Line 2)			

*** Enclose copies of all Federal Forms and Schedules used to compute your local income.**

*** If taxes were paid to other cities, all returns must be included.**

WORKSHEET C – BUSINESS APPORTIONMENT FORMULA

	A. Located everywhere	B. Located in Wauseon	C. Percentage (B ÷ A)
STEP 1. Average original cost of real & tangible person property	_____	_____	_____
Gross annual rentals multiplied by 8	_____	_____	_____
TOTAL Step 1	_____	_____	_____
STEP 2. Wages, Salaries, and all compensation paid	_____	_____	_____
STEP 3. Gross Receipts from sales made or work/services performed	_____	_____	_____
STEP 4. Total percentages (add steps 1-3)	_____	_____	_____
STEP 5. Apportionment Percentage (divide total percentage by number of percentages used)	_____	_____	_____

ESTIMATED PAYMENTS ARE REQUIRED

Any taxpayer having or anticipating a tax liability to the City of Wauseon shall file a declaration of estimated tax and pay the estimated tax due in quarterly installments. Complete the estimated Wauseon tax form (available on the website) for each quarterly payment and submit to the address provided.

*If a taxpayer's income is from wages and the taxpayer's employer withholds the proper amount of Wauseon tax, the taxpayer is not required to file an estimate of Wauseon tax due.