



2024
WEST CARROLLTON
INDIVIDUAL
INCOME TAX RETURN

PLEASE ATTACH W-2'S ON BACK AT THE TOP

INCOME TAX DEPARTMENT, 300 E. CENTRAL AVE.,
WEST CARROLLTON, OHIO 45449-1810, (937) 859-8288MAKE CHECK PAYABLE TO CITY OF WEST CARROLLTON
TAXES MUST BE PAID BY APRIL 15, 2025 TO AVOID P&I

PM

FOR TAX OFFICE USE ONLY

AMOUNT PAID WITH THIS RETURN

☐ CHECK ☐ CASH ☐ MONEY ORDER

CHECK NO. _____

DATE OF AUDIT _____

AUDITED BY _____

FILING REQUIRED EVEN IF NO TAX DUE • FILE ON OR BEFORE APRIL 15, 2025

NAME AND ADDRESS: INDICATE CHANGE(S) BY CHECKING ☐ NAME ☐ ADDRESS EFFECTIVE DATE _____

ONLINE ACCOUNT NO. _____

NAME: _____

ADDRESS: _____

NAME OF EMPLOYER _____

DATES EMPLOYED _____

ADDRESS WHERE EMPLOYED _____

NAME OF EMPLOYER _____

DATES EMPLOYED _____

ADDRESS WHERE EMPLOYED _____

PART YEAR RESIDENT FROM _____ TO _____

DID YOU FILE A W.C. RETURN LAST YEAR? ☐ YES ☐ NODO YOU OWN RENTAL PROPERTY? ☐ YES ☐ NO

IF RENTING A W.C. RESIDENCE, GIVE NAME AND ADDRESS

OF OWNER _____

LIST PERSONS 17 YEARS OF AGE & OLDER LIVING IN YOUR W.C. HOUSEHOLD

NAME	DATE OF BIRTH	SOCIAL SECURITY #	RELATIONSHIP

1. WAGES, SALARIES, TIPS AND OTHER EMPLOYEE COMPENSATION (ATTACH ALL W-2s/SEE INSTRUCTIONS ON BACK) \$ _____
2. OTHER TAXABLE INCOME OR DEDUCTIONS FROM LINE 22 PAGE 2 (SEE INSTRUCTIONS ON BACK) \$ _____
3. TAXABLE INCOME (Line 1 plus or minus Line 2) \$ _____
4. TAX DUE (2.25% of Line 3) \$ _____
5. CREDITS
 - A. TAX WITHHELD BY EMPLOYER FOR WEST CARROLLTON \$ _____
 - B. 2024 TAX PAID OTHER CITIES (NOT TO EXCEED LINE 4 AND/OR 2.25% ON THAT PORTION OF INCOME TAXABLE TO ANOTHER MUNICIPALITY) \$ _____
 - C. 2024 ESTIMATED TAX PAID WEST CARROLLTON \$ _____
 - D. PRIOR YEAR OVERPAYMENTS \$ _____
 - E. TOTAL CREDITS LINES 5A - 5D \$ _____
6. IF LINE 4 IS GREATER THAN LINE 5E, PAYMENT OF BALANCE MUST ACCOMPANY THIS RETURN TO AVOID P&I.
MAKE REMITTANCE PAYABLE TO CITY OF WEST CARROLLTON TAX DUE \$ _____
DECLARATION INTEREST \$ _____, LATE FEE \$ _____,
LATE PENALTY \$ _____, INTEREST \$ _____, TOTAL P/I \$ _____ TOTAL DUE \$ _____
7. OVERPAYMENT TO BE REFUNDED \$ (A) _____ OR CREDITED \$ (B) _____ TO NEXT YEAR ESTIMATE
(NO TAX DUE OR REFUNDED IF \$10.00 OR LESS)

DECLARATION OF ESTIMATED TAX FOR YEAR 2025 – DUE APRIL 15, 2025

Every person who anticipates receiving any taxable income, or who engages in any business profession, enterprise, or activity subject to West Carrollton income tax which is not subject to withholdings at a rate equal to or greater than West Carrollton's rate must file a Declaration of Estimated Tax, if the tax due is \$200 or greater.

8. TOTAL INCOME SUBJECT TO TAX \$ _____ MULTIPLY BY TAX RATE OF 2.25% FOR GROSS TAX OF \$ _____
9. PAYMENTS TO OTHER MUNICIPALITIES AND TAX WITHHELD (NOT TO EXCEED 2.25%) \$ _____
10. NET TAX DUE (8 MINUS 9) \$ _____
11. FIRST QUARTER ESTIMATED TAX (LINE 10÷4) \$ _____
12. LESS OVERPAYMENT FROM PRIOR YEAR (LINE 7B) \$ _____
13. ESTIMATED TAX DUE (LINE 11 MINUS LINE 12) \$ ()
14. AMOUNT OF ESTIMATED TAX PAID WITH THIS RETURN \$ _____
15. TOTAL DUE (LINE 6 PLUS LINE 14) \$ _____

I CERTIFY THAT I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES AND STATEMENT(S)) AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT AND COMPLETE. IF PREPARED BY A PERSON OTHER THAN THE TAXPAYER(S), THE DECLARATION IS BASED ON ALL INFORMATION THE PREPARER HAS KNOWLEDGE OF.

TAXPAYER(S)

PREPARER

Your Signature _____

Date _____

Taxpayer's Email Address _____

Signature of Person Preparing if other than Taxpayer Date _____

Preparer's Email Address _____

Spouse's Signature (if joint return BOTH must sign) Date _____

Address _____

Telephone Number _____

16. PROFIT FROM ANY BUSINESS OWNED (ATTACH FEDERAL SCHEDULE C) \$ _____

17. RENTAL AND OR PARTNERSHIP INCOME (ATTACH FEDERAL SCHEDULE E) \$ _____

18. OTHER INCOME (ATTACH APPROPRIATE FEDERAL SCHEDULE OR EXPLANATION) \$ _____

19. TOTAL OTHER INCOME OR LOSS (LINE 16 + LINE 17 + LINE 18) \$ _____

A. PRIOR YEARS NET LOSS CARRYFORWARD (FIVE YEAR CARRYFORWARD) \$ (_____)

20. NET OTHER INCOME OR LOSS (LINE 19 - LINE 19A) (SEE INSTRUCTION 7 BELOW) \$ _____

21. DEDUCTIONS

A. DEDUCTIBLE EXPENSES (ATTACH SCHEDULE) \$ _____

B. INCOME EARNED OUT OF CITY WHILE NOT A RESIDENT (ATTACH CALCULATIONS) \$ _____

C. OTHER (SPECIFY) \$ _____

D. TOTAL DEDUCTIONS (LINE 21A + LINE 21B + LINE 21C) \$ (_____)

22. NET OTHER TAXABLE INCOME OR DEDUCTIONS (LINE 20 - LINE 21D [INSERT ON LINE 2, PAGE 1]) \$ _____

INSTRUCTIONS

- LINE 1** - Report the higher of Box 5, Medicare Wages, or Box 18, Local Wages on your W-2 form(s). Include 401(k) and group life insurance payments. (ALL W-2s MUST BE ATTACHED TO THE BACK OF THE RETURN)
- LINE 2** - Completed if you have income other than W-2 income, or if you have deductions allowable against W-2 income. Interest and dividend income are not taxable income. (ATTACH FEDERAL SCHEDULES SUCH AS FORM 2106, SCH C, SCH E, ETC. IF APPLICABLE.)
- LINE 5B** - Represents a credit for taxes paid to another City up to West Carrollton's rate of 2.25%. The credit is calculated separately for each W-2.

Example: On an income of \$10,000.00 earned in a City with a 2.25% earnings tax rate, the employer should withhold \$225.00. The maximum allowable credit for West Carrollton in this case would be \$225 (2.25% of \$10,000.00).
- LINE 5C** - Enter payments made on your 2024 declaration of estimated tax.
- LINE 7** - Unless the space is checked as indicating a refund on line 7A, any overpayment will be applied to your next year's estimated tax.
- LINE 20** - Business and rental losses may not be used to offset W-2 income. Net losses may be carried forward for a maximum period of five years to offset future business or rental income.
- LINE 21A** - 2106 employee business expense deductions claimed must be accompanied by the Federal Form 2106. 2106 expenses are not subject to the 2% AGI deduction. If only a portion of the wage is reported as West Carrollton income, then only a corresponding portion of the 2106 deduction is allowed.
- LINE 21B** - If exact non-resident income is not known, a taxpayer may report income based on the percentage of time they resided in West Carrollton. Credit for city tax withheld should be computed on the same percentage.

Every person who anticipates receiving any taxable income, or who engages in any business profession, enterprise, or activity subject to West Carrollton income tax which is not subject to withholdings at a rate equal to or greater than West Carrollton's rate must file a Declaration of Estimated Tax, if the tax due is \$200 or greater.

(PLEASE PAY TAXES TIMELY TO AVOID PENALTY & INTEREST CHARGES)

2025 DECLARATION PAYMENT CALENDAR

APRIL 15, 2025
File Declaration
with 1/4th payment.

JUNE 15, 2025
Make 2nd
quarterly payment.

SEPT. 15, 2025
Make 3rd
quarterly payment.

DEC. 15, 2026
Make 4th
quarterly payment.

APRIL 15, 2026
File return. Pay
any balance due.



WEST CARROLLTON

FILING REQUIRED BY APRIL 15, 2025, EVEN IF NO TAX IS DUE

FILING INSTRUCTIONS

FILING DATE:

Your Return Must Be Filed By **APRIL 15, 2025** -- Returns filed after the due date may be subject to interest, a 15% penalty, and a \$25 for each failure to timely file each such return, regardless of the liability.

REMITTANCE:

Make Your Remittance Payable To:
CITY OF WEST CARROLLTON

MAILING:

Mail Your Return And Remittance To:
**CITY OF WEST CARROLLTON
INCOME TAX DEPARTMENT
300 E. CENTRAL AVE.
WEST CARROLLTON, OHIO 45449-1810**

ASSISTANCE:

For questions not answered in this booklet or for **FREE** assistance in preparing your return, call (937) 859-8288 or visit the Civic Center at 300 E. Central Ave., West Carrollton.

FILING ONLINE:

You can prepare and file your tax return using our tax calculator on the city website at www.westcarrollton.org. Go to the Tax Department page and click on the Tax Tool. Select activate your account for 2024. You will need your online account number above your name on your return and the last 4 digits of your Social Security number. Then you will create your own username, password and PIN. You will also need to answer a security question and select a security image. Follow the step-by-step instructions to complete the return. When finished you can file electronically or print and mail your return.

GENERAL INSTRUCTIONS

1. **WHO MUST FILE:** All West Carrollton residents 18 years of age or older are required to file a West Carrollton income tax return with the tax office on or before April 15, 2025.

Non-resident taxpayers who have income derived within the City of West Carrollton, and for whom the tax is not withheld by their employer, must file a West Carrollton income tax return by April 15, 2025.

Part-year residents who lived in the city for 30 days or more are required to file.

Residents of the City 65 years of age or older who are not receiving taxable income are not required to file.

2. **TAXABLE INCOME INCLUDES BUT IS NOT LIMITED TO:** Earned income is defined as salaries, wages (**USE THE GREATER OF LOCAL WAGES (BOX 18 OR BOX 5) ON YOUR W-2S**), commissions, and other compensation and would include but not be limited to - bonuses, incentive payments, directors fees, property in lieu of cash, tips, allocated tips, dismissal or severance pay, contest prizes and awards, net lottery and gambling winnings, vacation and sick pay, disability pay, excess group life insurance premiums, wage continuation plans, supplemental unemployment benefits, pension plan contributions, self employment income, rental income, imputed benefits, and other compensation earned, received, accrued or deferred before any deductions.

3. **NON-TAXABLE INCOME INCLUDES BUT IS NOT LIMITED TO:** Military pay, insurance reimbursements, social security benefits, interest, dividends, royalties, alimony, child support, unemployment compensation, aid to dependent children, poor relief, third party sick pay, third party disability pay, workmen's compensation, retirement pension distributions and annuities, and the net profits of any civic, charitable, religious, fraternal or other organization as specified in Ohio Revised Code Section 718.
4. **DOCUMENTATION:** All income, credits, and deductions must be substantiated by legible copies of W-2s and proper Federal schedules. Credits and deductions will be disallowed if not properly documented.
5. **RETIREMENT PLANS:** No deduction is allowed for IRA, Keough, SEP, 401(k), Deferred Compensation, or similar retirement plans.
6. **CREDITS:** A credit is allowed for taxes due and paid to another city not to exceed 2.25% of the actual income earned in said taxing city.
7. **PART-YEAR RESIDENTS:** A return must be filed by part-year residents living in the City for 30 days or more during the year. Income, deductions, and credits may be allocated on a pro-rata basis.
8. **BUSINESS LOSSES:** Losses from self-employment income, partnership interest, rental property and other like businesses may not be used to offset W-2 wage income. Losses may be carried forward for a period of five (5) years to offset future business income.
9. **EXTENSIONS OF TIME TO FILE:** All taxpayers unable to file a completed return by April 15, 2025 must provide an approved Federal extension. This does not extend the payment of tax due. It is only an extension of the return. Tax payments are still due by April 15. Interest will be charged on any unpaid tax after April 15.

DECLARATION OF ESTIMATED TAX

1. **WHO MUST MAKE A DECLARATION:** Every person who anticipates a net West Carrollton City tax due of \$200 or more must file a Declaration of Estimated Tax.
2. **PAYMENT OF ESTIMATED TAX:** The estimated tax may be paid in full with the declaration or in equal installments on or before April 15, June 15, September 15, and December 15 of the following year. The estimate may be amended up to the final due date.

FILING EXTENSIONS MUST BE SUBMITTED TO THE CITY BY APRIL 15



CITY OF WEST CARROLLTON, OHIO
INCOME TAX DEPT.
300 E. CENTRAL AVE.
WEST CARROLLTON, OHIO 45449-1810

ESTIMATED TAX VOUCHER

ESTIMATED TAX DECLARED	CREDITS AND / OR PAYMENTS		AMOUNT OF UNPAID BALANCE	QUARTERLY INSTALLMENT DUE
	DATE OF LAST CREDIT	TOTAL AMOUNT CREDITED		

AMOUNT OF THIS PAYMENT \$ _____

PM

CHK #

DUE ON OR BEFORE

THIS VOUCHER MUST BE FILED ON OR
BEFORE THE DUE DATE SHOWN

MAKE CHECK OR MONEY ORDER PAYABLE
TO
CITY OF WEST CARROLLTON
(DO NOT REMIT CASH BY MAIL)



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INCOME TAX DEPT.
300 E. CENTRAL AVE.
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