



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

**2024
WEST CARROLLTON
INDIVIDUAL
INCOME TAX RETURN**

INCOME TAX DEPARTMENT, 300 E. CENTRAL AVE.,
WEST CARROLLTON, OHIO 45449-1810, (937) 859-8288

**MAKE 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 ☐ NO

DO 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. BALANCE DUE \$ _____

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) \$ _____

A. NET PROFIT/(LOSS) FROM FEDERAL SCHEDULE(S) C \$ _____

B. % ALLOCABLE TO WEST CARROLLTON – RESIDENTS 100%,
NON-RESIDENTS COMPLETE SCHEDULE Y _____

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]) \$ _____

SCHEDULE Y – BUSINESS APPORTIONMENT FORMULA

	A. LOCATED EVERYWHERE	B. LOCATED IN WEST CARROLLTON	C. PERCENTAGE (B÷A)
STEP 1. Original Cost of Real and Tangible Personal Property	_____	_____	_____
Gross Annual Rents Paid Multiplied by 8	_____	_____	_____
TOTAL STEP 1	_____	_____	_____
STEP 2. Wages, Salaries and Other Compensation Paid	_____	_____	_____
STEP 3. Gross Receipts from Sales Made and/or Work or Services Performed	_____	_____	_____
STEP 4. Total Percentages (Add Percentages from Steps 1-3)	_____	_____	_____
STEP 5. Apportionment Percentage (Divide Step 4 by Number of Percentages Used) ENTER ON LINE 16B	_____	_____	_____

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, 2025 Make 4th quarterly payment.	APRIL 15, 2026 File return. Pay any balance due.
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