

INDIVIDUAL - 2024 INCOME TAX RETURN WASHINGTON C. H.

Due Date 04/15/2025

**Important: Attach page 1 of the IRS Tax
Return form 1040, Include W-2s & any
applicable Schedules: (Schedule 1, C, E, F,
K-1, etc.)**

MAKE CHECK OR MONEY ORDER TO:
CITY OF WASHINGTON COURT HOUSE

117 N. MAIN STREET
WASHINGTON C. H. OH 43160

Voice 740-636-2342 Ext Fax 740-636-2348
incometax@cityofwch.com

Taxpayer's Social
Security No.

HomeTelephone No.

BusinessTelephone No.

Spouse's Social
Security No.

Spouse's
Name

HomeTelephone No.

BusinessTelephone No.

Filing Status☐ Single☐ Married filing joint☐ Married filing separate☐ RESIDENT☐ NON-RESIDENT

IF YOU HAVE MOVED DURING
TAX YEAR - GIVE DATES

INTO / /

OUT OF / /

IF YOU RENT, PLEASE GIVE LANDLORDS INFORMATION

NAME _____

ADDRESS _____

Name

And

Address

Income

1 Wages, salaries, tips, etc.

2 Other taxable income

3 Total taxable income (add lines 1 and 2)

Tax and Credits

4 Washington C. H. tax due before credits (1.950% of line 3)

5 Estimated tax payments made to Washington C. H.

6 Taxes withheld and paid to Washington C. H.

7 Overpayment from prior year(s)

8 Taxes withheld and paid to other localities

See instructions.

9 Total credits (add lines 5 through 8)

Refund (Issued if greater than 10.00)

10 If line 9 is greater than line 4, subtract line 4 from line 9. This is the amount you overpaid

11 Amount of line 10 to be credited to next years estimate

12 Amount of line 10 to be refunded

Tax Due (if greater than 10.00)

13 If line 4 is more than line 9, subtract line 9 from 4, this is the tax amount you owe

14 Penalties and interest **Late File** _____ **Late Pay** _____ **Late Estimate** _____ **Interest** _____**Declaration of Estimate For 2025**

15 Estimated income

16 Estimated tax due. Multiply line 15 by 1.950%

17 Taxes to be withheld and paid to Washington C. H. and other localities

18 Prior credit applied to estimated tax payments (From line 11)

19 Net estimated tax due (subtract line 17 and 18 from 16)

20 Minimum amount due for first quarter (multiply line 19 by 25%)

Amount You Owe

21 Total amount due (add lines 13, 14 and 20)

Tax Office Use Only : Tax Office Use Only : Tax Office Use Only

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of municipal taxable income I received during the tax year

Taxpayer's Signature _____

Date _____

Spouse's Signature _____

Date _____

Tax Preparer's Signature _____

Date _____

(If other than taxpayer) Phone No. _____

May CITY OF WASHINGTON C. H. discuss this return with the preparer shown above ___ Yes ___ No

Instructions:

INCOME:

1. Line 1 is for wages earned as an employee. From your W-2(s) add all income and enter the total wages (usually box 18 or largest figure on the W-2). Attach copies of all W-2s. (Include other City tax withheld if applicable.)
2. Total of all schedules (C, E, F, 1099s, etc.)
NOTICE: Schedule losses must be reported, but only deducted from schedule income not W-2 income. (Pre 2017 loss can be fully utilized: 2018 - 2022 only 50% of the loss can be utilized per House Bill 5) See ORC 718.01)
3. Add lines 1 and line 2 and enter total.

TAX & CREDITS:

4. Multiply line 3 by 1.95%; enter amount of tax due.
5. Any payments you have made during the year as an estimated payment is printed as of the date the return is printed. Add any payments made after that date.
6. Add taxes withheld as shown on W-2(s) (box 19) for Washington Court House, Ohio (box 20) and enter total amount withheld.
7. If you had an overpayment for the prior year and elected to have the overpayment credited to this year, enter the amount on line 7.
8. Enter the lesser of 50% tax paid to another Ohio municipality or 50% of the Washington Court House tax due on the income taxed by the other municipality, whichever is less. Credit shall not exceed 50% of the Washington Court House taxes. Compute each W-2 separately and attach verification of taxes paid to another municipality. (Credit limited to Ohio Municipalities only.)
9. Add the amounts listed in box 5, 6, 7, and 8 and enter the total in box 9.

REFUND:

10. Subtract line 9 from line 4.
11. If line 10 is greater than line 4, enter the amount you wish to apply to 2025 taxes. (Overpayments of over \$10.00.)
12. If line 10 is greater than line 4, enter the amount to be refunded. *Note: Issued if greater than \$10.00. (If tax was withheld in error a statement from the employer is required for the refund to be processed.)

TAX DUE:

13. If line 4 is greater than line 9, enter the balance due. Payment is required for amounts greater than \$10.00.

PENALTY:

14. If your tax return is filed after April 15, the penalty for failure to file timely is \$25.00 for 2024.
IN ADDITION, all payments are due by April 15. The penalty for failure to pay timely is 15% of the amount not paid timely plus interest at 10% per annum for the 2024 tax year.

GENERAL NOTES:

If you are over the age of 18 and live in the City of Washington Court House, you are required to file a city income tax return.

FILING INFORMATION:

Due Dates: All tax returns must be filed by April 15 following the close of the calendar year. Fiscal year taxpayers or filing for periods of less than one year must be filed within four months from the end of the fiscal year. (Due Date may vary due to weekends, Emancipation Day or IRS extending the due date.)

PARTIAL YEAR TAXPAYERS: If you lived in the City of Washington Court House for part of the year, you must file a tax return covering that period of time.

EXTENSIONS: Federal Extensions are accepted (attach a copy of the Federal Extension with tax return), if you do not have a Federal Extension, you can request a 6-month extension from the original filing due date in writing. There is no extension of time to pay taxes: all payment is due by due date.

TAXABLE INCOME: Taxable income includes, but is not limited to salaries, qualifying wages, commissions, lottery, sweepstakes, gambling and sports winnings, winnings from games of chance, prizes and awards, sick pay, vacation pay, income from wage continuation plans, severance pay, tips, net profits of all unincorporated businesses, professions, partnerships, corporations, Stock options when exercised on amount indicated on W-2 form, Ordinary gains as reported on Federal form 4797 and income from any source that is not specifically prohibited from taxing.

INCOME DEFERRED FOR FEDERAL AND/OR STATE TAX PURPOSES IS TAXABLE TO THE CITY OF WASHINGTON COURT HOUSE DURING THE CURRENT YEAR.

NON-TAXABLE INCOME: Non-taxable income includes Federal or State unemployment, military pay, reserve pay, income earned while under the age of 18, alimony, capital gains/losses, interest, dividends, social security benefits, Government assistance, annuities at time of distribution, pension income, income from which the city is specifically prohibited from taxing.

SCHEDULE A EXPENSES ARE NOT DEDUCTIBLE.

IMPORTANT:

You must sign the tax return, include a copy of your IRS Individual Tax Return form 1040 along with all W-2s & Schedules. (Schedule 1, C, E, F, K-1 etc.)