

# Village of Westfield Center

## Instructions

### Individual Income Tax Return

Instructions for filing Individual Tax Return For the Calendar Year of **2024**

**Filing Deadline April 15, 2025**

#### General Instructions:

**Who must file:** All Village residents, 18 years of age and older, are required to file a return regardless of taxable income. All Non-Residents of the Village of Westfield Center (Village) who receive compensation for work done or services performed within the Village whose employer has not withheld Westfield Center income tax. Owners of rental property situated within the Village of Westfield Center. Real Estate Agents and Brokers who earn commission on the sale of property located in the Village. Businesses, contractors and subcontractors located or doing business within the Village.

**Online:** You can download fillable pdf income tax forms from our website [www.westfieldcenter.org](http://www.westfieldcenter.org) The forms will need to be physically mailed in or dropped off at the village hall, we do not have any online filing.

**Mail:** Returns must be postmarked no later than the filing deadline.

Mailing/drop off address: Village of Westfield Center Income Tax Department  
6701 Greenwich Road  
PO Box 750  
Westfield Center, OH 44251

**PAYMENTS:** We accept checks, money orders, credit/debit cards and cash in person. Do not put your Social Security # on your check.

If paying by credit/debit card there is a 3.5% fee added for each transaction. Credit and debit card payments can be made in person or online at [www.westfieldcenter.org](http://www.westfieldcenter.org).

**WHEN TO FILE:** The filing deadline for tax year 2024 is April 15, 2025

**EXTENSIONS OF TIME:** It is not necessary to file a copy of your federal extension with the Village of Westfield Center Income Tax Department by April 15, 2025. If you have requested or received an extension to file your federal income tax return, your municipal income tax return is automatically extended as well. However, you must provide a copy of the federal extension with your 2024 Individual Tax Return on or before October 16, 2025. If you have **not** requested or received a federal extension you may receive an extension for the filing of your municipal income tax return by completing IRS Form 4868 or equivalent which is due by April 15, 2025. An extension to file is not an extension to pay – the tax you owe is still due by April 15, 2025. Non payment could be subject to interest, penalties and late fees.

#### **Tax Form Instructions:**

**Line 1: W2 Income:** List each employer, work location and qualifying wages from all W2's. Generally this amount is in box 5 of the W2. (Qualifying wages include but are not limited to: Deferred Compensation i.e. 401(k) and 457(b), deferred annuity plans and stock options.)

**Line 2: Other Income:** Includes, but is not limited to self employment income, gambling and prize winnings, 1099-Misc., Federal Schedules C, E, F, K-1.

**Line 3: Total Income:** Add Line 1 & Line 2. Line 2 losses can be carried forward for 5 years but cannot be used to offset income from Line 1 salaries and wages.

**Line 4: Westfield Center Income Tax:** Multiply amount shown on Line 3 by 1% (.01).

**Line 5: Credits:** A. Westfield Center Income Tax Withheld: Enter total from all W2's box 19 that reflects taxes withheld for Westfield Center. (We do not give credit for school tax, contact the Ohio Department of Taxation if you have questions regarding school tax).

B. Enter estimated taxes you paid toward this filing year. Amounts the Income Tax Dept has received toward your estimates, as of the mailing date, will be pre-printed on your form.

C. Enter prior year credits carried forward. Credits the Income Tax Dept has, as the mailing date, will be pre-printed on your form.

D. Enter credit for taxes paid to other municipalities. We allow up to 1% for tax you paid in your work city.

*Example: if you worked and earned \$20,000 in the City of Cleveland and their income tax rate is 2.5% your employer should have withheld and remitted \$500 to the City of Cleveland. Your W2 will show box 18 at \$20,000, box 19 at \$500 and box 20 would have a description like Cleve. On Line D, you would calculate a credit of 1% of the tax paid: \$20,000 times 1% is \$200. Put \$200 on line D. If multiple other city W2's, do this for each W2 in which other city tax was withheld and put the total on Line D. An example table can be found on page 2.*

E. Total the credits: Line 5 A-D and put total here.

**Line 6: Tax Due:** Subtract Line 5 from Line 4 and enter here. This would be your tax due. If this is a negative number (Line 5 is more than Line 4) enter amount here and also indicate in Line 7 the amount you want credited to next year or refunded. Amounts less than \$10.00 need not be paid but also will not be refunded.

**Line 7: Overpayment:** If line 6 was a negative, enter amount you want credited and/or refunded. Also enter credit portion in line 11-B. below.

Declarations of Estimated tax for Next Year: A prepayment plan for next year's income tax return.

1. **Who must make a declaration of estimated tax for the next year:** Individuals, partnerships, S-Corporations, corporations or any other entity having taxable income which will not be subject to withholding shall file and pay estimated tax, if the amount of tax estimated is \$200 or more. If your employer withholds income tax from all wages earned you will not need complete the declaration portion.

2. **When and where to file declaration:** The declaration for a calendar year must be filed with the Income Tax Department by April 15<sup>th</sup>. Fiscal year taxpayers shall file on or before the 15<sup>th</sup> day of the fourth month following the beginning of their fiscal year.

3. **Payments of Estimated Tax:** The estimated tax payment may be paid in full with the declaration, or; in equal quarterly payments of at least 22.5% of the estimated tax liability for the current year. Quarterly payments shall be paid on or before April 15, June 15, Sept 15 and January 15. Check or money orders should be made payable to Village of Westfield Center Income Department. New this year is the Village now accepts credit and debit card payments, but a 3.5% fee is charge for each transaction. You can pay with a credit/debit card in person at Village Hall or online at [www.westfieldcenter.org](http://www.westfieldcenter.org).

**Line 8: Estimated Taxable Income:** Enter gross taxable wages in space provided and multiply by 1% and enter amount on line 8.

**Line 9: Less Expected Tax Credits:**

9a. Enter amount your employer withholds for to Westfield Center

9b. Enter credit for tax paid to other municipalities (limit 1% each W2). We allow up to 1% for tax you paid in your work city.

9. Enter total 9a plus 9b.

**Line 10.** Line 8 less Line 9. Total estimated tax due for the next tax year.

**Line 11.** Quarterly estimated payments

11a Enter amount of estimated tax you are paying with this return. (22.5% of Line 10 minimum)

11b. Enter Overpayment Credit from Line 7 above.

11. Enter amount of your first quarter payment (Line 11a less Line 11b). At a minimum 22.5% of estimate is due by April 15. Subsequent quarterly payments will be due June 15, September 15 and January 15.

**Line 12.** Total of payments accompanying the return (Line 6 plus Line 11).

**Signature:** A return is not "filed" unless signed and dated by the taxpayer or an agent legally authorized to sign tax forms for such taxpayer.

*Example for Line 5 D : Credits for taxes paid in other municipality(s)*

	<i>W2 Box 5 or 18</i>	<i>W2 Box 19</i>	<i>1% of box 18</i>
<u>Work City name</u>	<u>Amount of income earned</u>	<u>Paid in work city</u>	<u>Credit Allowed</u>
W2 #1 Cleve	\$20,000.00	\$500.00	\$200.00
W2 #2 Strongs	\$10,000.00	\$200.00	\$100.00
			\$300.00

*In this example Line D is \$300.*