

FEQUENTLY ASKED QUESTIONS

When is the filing deadline and how may I receive an extension?

The filing deadline for the City of Waverly is April 15th for Individuals and Business. Extensions may, upon request, be granted for filing of the annual return, provided an IRS extension has been secured. Extension requests must be made in writing and received by Waverly Tax Office before the original due date of the return and must be accompanied by the payment of any tax due.

I moved to Waverly during the year, do I need to file?

Any partial year resident or business needs to file a return only for the period of time that they actually live and/or did business in Waverly.

My child had a summer job. Do they need to file?

All residents, 16 years and older, must file a return (mandatory filing provision for all residents) regardless of whether or not tax is due.

I'm not required to file Federal or State tax. Do I need to file Waverly tax?

The City has mandatory tax filing for ALL Waverly residents who have reached age 16. Residents are required to file and remain in compliance with all filing requirements. Failure to be notified or sent tax forms does not excuse non-compliance. Filing is required whether or not tax is owed. This includes anyone temporarily living away from home such as college students, teachers, etc. Non-resident taxpayers who have income derived within the City of Waverly and tax is not withheld by their employer must file a City of Waverly Income Tax Return.

Where do I file my income tax return and where do I get tax forms?

Mail your completed tax form along with ALL W-2's, 1099's and pertains schedules to Waverly Income Tax Division P.O. Box 427, Waverly, OH 45690. Tax forms may be obtained by accessing them on this website. Forms are also available at the tax office, water office and the Waverly Post Office.

I am a Waverly resident who works outside the City of Waverly, my employer withholds local income taxes from my pay, do I still owe income taxes to the City of Waverly?

The City allows credit for tax properly withheld for other city tax paid up to Waverly's rate of 1%. If you work in a city with a tax rate of less than 1%, you will owe the City of Waverly on the difference between the amount withheld, you will NOT owe the City of Waverly additional tax *on that income*. As a resident, even if you do not owe tax to the City of Waverly, you still must file an income tax return with the City of Waverly. Also, you will be required to file and pay quarterly estimated tax installments against any current year liability that you may owe during the current year on income subject to the Waverly municipal tax.

Is Estimated Tax payments required?

You are required to pay estimated tax, if your tax liability was \$100.00 or more for the previous year, if the tax on this income is not or will not be withheld by an Employer.

I am starting a business in Waverly, where do I get information and forms for a business account?

To establish a business account and withholding account and to secure the necessary reporting forms, you may download and complete the Business Questionnaire and mail (201 W. North St., Waverly, OH 45690) or fax (740) 947-1852 to our office for proper account set-ups.

My spouse and I file separate federal tax returns. Do we need to file separate City of Waverly Income Tax Returns?

A husband and wife may elect to file either separate Waverly tax returns or file jointly, regardless of how they file their Federal and State income tax returns. The tax calculations will show the same results regardless of whether returns are filed separately or jointly.

What happen if I don't file my income tax return or pay my balance due?

Failure to file a tax return and failure to pay the outstanding balance due are both violations of the Income Tax Ordinance of City of Waverly. In addition to penalty and interest assessments, criminal charges and/or civil judgment can be obtained in order to enforce the provisions of the Income Tax Ordinance.

I am a college student, living and working outside of Waverly, do I need to file a return and pay tax on that income?

Yes, Waverly is considered your domicile (i.e., you are eligible to vote in Waverly, you file a State of Ohio tax return with a Waverly address, etc.).

I am starting a business in Waverly. Where do I get information and forms for a business account?

To establish a business account and withholding account and to secure the necessary reporting forms, you may download the appropriate forms from this website for you initial filings of withholding tax, estimated tax due for business, or the business income tax return. In addition, you should also download and complete the Business Questionnaire and remit for proper account set-up.

My partner and I started a small business in Waverly this year and have only a loss to report. Do we need to file a return?

Yes, even if the business has incurred a loss, a return must be filed. Additionally, the loss may not be carried forward to offset any future gains.