

**City of Lorain Income Tax Department**  
**605 W. Fourth St. Lorain Ohio 44052**  
**Phone: (440) 204-1002 Fax: (440) 204-1006**  
**incometax@cityoflorain.org**

We welcome you to the City of Lorain and thank you for doing business with us. On behalf of the Lorain Department of Taxation, we wish to make your tax collection and payment as easy as possible.

According to Lorain's Income Tax Ordinance #192.051, all companies doing business in Lorain must register with this office.

- Net profit/loss taxes on the Lorain activity are to be filed and paid at the end of the calendar or fiscal year, whichever is applicable.
- Employee withholding taxes are to be filed and paid quarterly.
- **The City's tax rate is 2.5%.** (prior to 1-1-2013 tax rate was 2%)
- Employee W-2 Forms, 1099 Forms and the Employer Reconciliation of Withholding Form (W-3) are due by January 31st following the year in which the income was earned.
- Business owners using Independent Contractors must supply each with a Federal 1099 Miscellaneous Form (supplemental income)

Enclosed is a Business Registration form which is to be completed and returned to us. Also enclosed is an Employee Withholding Tax Form (W-1) to report the Lorain employees' local income tax.

**To avoid any penalties and interest, all returns must be filed when due. Failure to comply with the above is in direct violation of the City of Lorain Income Tax Ordinance #192.23, which is punishable by fine and/or imprisonment.**

If you have questions or need assistance in this matter, call or stop by this office Monday through Friday, 8:30am to 4:00pm.

Thank you for your cooperation in this matter.

LORAIN DEPARTMENT OF TAXATION

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Data Privacy: For your protection, please remember to mask sensitive data, such as account numbers and tax identification numbers on all emails (e.g. for TIN XX-XXX1234, for account XXXXX5789)

Income Tax office hours: Lobby/Payments/Personal Service: M-F 8:30am to 4:00pm  
Office/Phone Calls: M-F 8:30am to 4:30pm



CITY OF LORAIN INCOME TAX DEPARTMENT  
605 WEST 4<sup>TH</sup> STREET, LORAIN OH 44052 INCOMETAX@CITYOFLORAIN.ORG

**RESIDENT BUSINESS REGISTRATION**  
**Lorain City Income Tax Rate 2.5%**

Company Name: \_\_\_\_\_

SSN or Fed ID# \_\_\_\_\_

DBA or

Trade Name: \_\_\_\_\_

Date Started or Acquired  
in Lorain: \_\_\_\_\_

Lorain Address: \_\_\_\_\_

Lorain Phone: \_\_\_\_\_

\_\_\_\_\_

Lorain Fax: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Address of Main Office: \_\_\_\_\_

Phone: (     ) \_\_\_\_\_

E-mail Address For \_\_\_\_\_

Accounting Period Used:  
Calendar Year \_\_\_\_\_ FYE Month \_\_\_\_\_

Net Profit Accounts:

E-mail Address For \_\_\_\_\_

Number of Persons Employed in Lorain: \_\_\_\_\_

Withholding Accounts:

OR:  Payroll Service

Type of Ownership:  Corporation  Partnership  1120S  Individual  Non-Profit

Other: \_\_\_\_\_

**Complete The Following Information For All Partners, Officers And/or Associates:**

Name: \_\_\_\_\_

SSN#: \_\_\_\_\_

Address: \_\_\_\_\_

Name: \_\_\_\_\_

SSN#: \_\_\_\_\_

Address: \_\_\_\_\_

**If The Lorain Location Is Rented Or Leased, Please Provide Name, Address & Phone Of Rental Owner:**

Name: \_\_\_\_\_

Phone: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

◀ Please change tax year if necessary

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**CITY OF LORAIN OHIO, EMPLOYER'S RETURN OF TAX WITHHELD**

AMENDED    **Return with Payment**

No. of Employees Represented on line No. 1 Below	
1. Taxable Earnings paid all Employees subject to City of Lorain, Ohio, 2.5% (.025) Income Tax Is this a courtesy withholding? <input type="checkbox"/> YES Is this a final return? <input type="checkbox"/> YES <input type="checkbox"/> NO If yes, attach explanation	1
2. Actual Tax Withheld in reporting period for City Income Tax	2
3. Adjustment of Tax for prior quarter (see instructions)	3
4. Penalty (See Instructions)	4
5. Interest (See Instructions)	5
6. Total – (Lines 2-5)	6

I hereby certify that the information and statements contained herein are true and correct.

(Signed) \_\_\_\_\_

(Official Title) \_\_\_\_\_ Date \_\_\_\_\_

Federal ID No. \_\_\_\_\_

Email \_\_\_\_\_

Phone \_\_\_\_\_

**THIS RETURN MUST BE FILED  
ON OR BEFORE THE DUE DATE SHOWN BELOW  
MAKE CHECK OR MONEY ORDER PAYABLE TO:  
DEPARTMENT OF TAXATION**

**MAIL TO:  
DEPARTMENT OF TAXATION  
CITY OF LORAIN  
605 W. 4th Street  
Lorain, OH 44052  
(440) 204-1002**

If no wages paid this quarter, mark "NONE" and return this form with explanation.

**EMPLOYER NAME/ADDRESS**    Account No. \_\_\_\_\_    *Please select period below*  
FOR THE MONTH(S) OF \_\_\_\_\_

MUST BE RECEIVED BY \_\_\_\_\_

Notify the Department of Taxation promptly of any change in ownership.  
FORM MW1

If receipt is desired, submit additional copy and enclose self-addressed, stamped envelope.