

## TAX FACTS

THE CITY OF NEW CARLISLE INCOME TAX ORDINANCE #15-54E LEVIES AN ANNUAL INCOME TAX OF ONE AND ONE-HALF PERCENT (1.5%) ON THE FOLLOWING:

SALARIES, WAGES, COMMISSIONS, BUSINESS OR RENTAL INCOME AND OTHER COMPENSATION EARNED BY RESIDENTS OF NEW CARLISLE AND BY NON-RESIDENTS FOR WORK OR SERVICES PERFORMED WITHIN THE CORPORATION LIMITS OF NEW CARLISLE. GAMBLING AND SPORTS WINNINGS, LOTTERY, SWEEPSTAKES AND OTHER GAMES OF CHANCE, AND PRIZES AND AWARDS ARE ALSO TAXABLE.

**NO CREDIT IS GIVEN BY NEW CARLISLE FOR TAXES PAID TO ANY OTHER CITY.**

THE FOLLOWING ARE NOT TAXABLE BY NEW CARLISLE:

JOB AND FAMILY SERVICES BENEFITS, UNEMPLOYMENT, WORKER'S COMPENSATION, CHILD SUPPORT, ALIMONY, SOCIAL SECURITY, VA, OTHER RETIREMENT BENEFITS, ACTIVE-DUTY MILITARY (SEE ARTICLE V A. 2. (f) OF THE RULES AND REGULATIONS), EARNINGS, PROCEEDS OF INSURANCE, ANNUITIES, INTEREST OR DIVIDENDS EARNED, OR CAPITAL GAINS. INCOME OF ANY CHARITABLE, EDUCATIONAL, FRATERNAL OR OTHER TYPE OF NON-PROFIT ORGANIZATION ENUMERATED IN OHIO REVISED CODE SECTION 718.01.

**NEW CARLISLE IS A MANDATORY FILING CITY** REQUIRING TAX RETURNS TO BE FILED BY ALL RESIDENTS AND BUSINESSES EVEN IF YOU HAVE NO CITY TAXABLE INCOME. A RETURN MUST BE FILED FOR EACH YEAR THAT YOU RESIDED AND/OR HAD BUSINESS OR RENTAL PROPERTY IN THE CITY, EVEN IF IT WAS A PARTIAL YEAR, CITY TAX WAS WITHHELD, NO INCOME WAS EARNED, OR NO PROFIT WAS MADE. THOSE WHO HAVE ADVISED THIS DEPARTMENT IN WRITING THAT THEY ARE RETIRED WITH NO CITY TAXABLE INCOME ARE EXEMPTED. **NO AMOUNTS UNDER \$10.00 WILL BE REFUNDED OR COLLECTED.**

CITY TAX RETURNS ARE DUE BY APRIL 15<sup>TH</sup> OF EACH YEAR UNLESS IT FALLS ON A WEEKEND OR HOLIDAY THEN IT WOULD BE DUE ON THE FOLLOWING BUSINESS DAY. IF YOU HAVE AN EXTENSION THE RETURN MUST BE FILED BY THE EXTENDED DATE. A LATE OR NON-FILING PENALTY OF \$25.00 WILL BE IMPOSED FOR EACH TAX RETURN THAT IS NOT FILED TIMELY.

EMPLOYERS LOCATED WITHIN OR DOING BUSINESS WITHIN THE CITY ARE REQUIRED TO WITHHOLD CITY TAX FROM THE WAGES AND COMPENSATION OF ALL EMPLOYEES. IF TOTAL CITY TAXES WITHHELD IN THE PRECEDING CALENDAR YEAR EXCEEDED \$2,399 OR CITY TAX WITHHELD EXCEEDED \$200.00 IN ANY MONTH OF THE PRECEDING CALENDAR QUARTER, THE EMPLOYER MUST FILE AND PAY MONTHLY. *THE DUE DATE FOR REMITTING QUARTERLY IS THE LAST DAY OF THE MONTH FOLLOWING EACH WITHHOLDING PERIOD. THE DUE DATE FOR REMITTING MONTHLY IS THE FIFTEENTH (15<sup>TH</sup>) DAY OF THE MONTH FOLLOWING EACH WITHHOLDING PERIOD.* AN ANNUAL RECONCILIATION ALONG WITH W-2'S OR W-2 SUMMARY IS DUE BY THE LAST DAY OF FEBRUARY.

*INDIVIDUALS AND BUSINESSES WHO EXPECT THEIR ESTIMATED ANNUAL LIABILITY TO EXCEED \$200.00 AND NEW CARLISLE TAXES ARE NOT WITHHELD BY AN EMPLOYER, ARE REQUIRED TO FILE A DECLARATION OF ESTIMATED TAX EACH YEAR WHEN FILING THE ANNUAL CITY TAX RETURN. ESTIMATED TAX MAY BE PAID IN FULL AT THE BEGINNING OF THE TAX YEAR OR IN FOUR (4) EQUAL QUARTERLY INSTALLMENTS THROUGHOUT THE TAX YEAR. INDIVIDUALS ARE REQUIRED TO MAKE ESTIMATED PAYMENTS BY THE FOLLOWING DUE DATES: APRIL 15, JUNE 15, SEPTEMBER 15, AND JANUARY 15. BUSINESSES ARE REQUIRED TO MAKE ESTIMATED PAYMENTS BY THE FOLLOWING DUE DATES: APRIL 15, JUNE 15, SEPTEMBER 15, AND DECEMBER 15.*

FAILURE TO HAVE 90% OF YOUR CITY TAX LIABILITY PAID VIA WITHHOLDING CREDITS AND/OR ESTIMATED PAYMENTS BY THE ABOVE DATES WILL RESULT IN A PENALTY OF 15% OF AMOUNT DUE NOT TIMELY PAID FOR EACH REQUIRED ESTIMATED PAYMENT DATE. THIS PENALTY APPLIES TO EACH QUARTER NOT TIMELY PAID.

INTEREST WILL BE AN ANNUALIZED RATE BASED ON THE FEDERAL RESERVE SHORT-TERM RATE FOR THE PRIOR YEAR PLUS 5% FOR EACH MONTH THERE IS A BALANCE DUE.

FOR AN INDIVIDUAL OR BUSINESS: NON-PAYMENT PENALTY IS A ONE-TIME 15% OF THE TAX LIABILITY NOT TIMELY PAID.

FOR AN EMPLOYER (WITHHOLDING TAX): NON-PAYMENT PENALTY IS 50% OF TAX NOT TIMELY PAID.

AN EXTENSION TO FILE IS NOT AN EXTENSION TO PAY. ESTIMATED TAX MUST BE PAID BY THE TAX RETURN DUE DATE TO AVOID OR REDUCE NON-PAYMENT PENALTIES. PENALTY IS A ONE-TIME CHARGE OF 15% ON ANY TAX NOT PAID BY THE TAX RETURN DUE DATE.

FAILURE TO RECEIVE OR PROCURE A RETURN, DECLARATION, OR OTHER REQUIRED FORM SHALL NOT EXCUSE ANYONE FROM FILING A CITY RETURN, DECLARATION, OR FROM PAYMENT OF TAX. ANY PERSON WHO FAILS, NEGLECTS OR REFUSES TO MAKE A RETURN OR DECLARATION REQUIRED BY ORDINANCE SHALL BE GUILTY OF A MISDEMEANOR AND SHALL BE FINED NOT MORE THAN ONE THOUSAND (\$1,000) DOLLARS OR IMPRISONED FOR NOT MORE THAN SIX (6) MONTHS, OR BOTH, FOR EACH OFFENSE.

**THE CITY OF NEW CARLISLE CONTRACTS WITH CCA FOR ITS TAX COLLECTIONS. CHECKS SHOULD BE MADE PAYABLE TO CCA-DIVISION OF TAXATION AND MAILED TO THE CORRECT ADDRESS SHOWN BELOW:**

**TAX RETURN WITH PAYMENT OR PAYMENT ONLY: PO BOX 94723, CLEVELAND, OH 44101-4723**

**TAX RETURN WITH NO PAYMENT: PO BOX 94810, CLEVELAND, OH 44101-4810**

**TAX RETURN FOR REFUND: PO BOX 94520, CLEVELAND, OH 44101-4520**

**EMPLOYER WITHHOLDING RETURNS & PAYMENT: PO BOX 94823, CLEVELAND, OH 44101-4823**

**CCA ALSO HAS EFILE AVAILABLE. IF YOU HAVE ANY QUESTIONS REGARDING YOUR ACCOUNT OR EFILE, PLEASE CONTACT CCA AT 800-223-6317 OR GO TO [WWW.CCATAX.CI.CLEVELAND.OH.US](http://WWW.CCATAX.CI.CLEVELAND.OH.US).**