

CITY OF NEW CARLISLE
DIVISION OF TAXATION
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TAX FACTS

THE CITY OF NEW CARLISLE INCOME TAX ORDINANCE #11-79 LEVIES AN ANNUAL INCOME TAX OF ONE PERCENT (1%) AND ORDINANCE #15-24 LEVIES AN ADDITIONAL INCOME TAX OF ONE HALF PERCENT (0.5%) EFFECTIVE JULY 1, 2015, FOR A TOTAL OF **ONE AND ONE-HALF PERCENT (1.5%)** ON THE FOLLOWING:

SALARIES, WAGES, COMMISSIONS, BUSINESS INCOME, 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.

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 MILITARY, EARNINGS, INSURANCE PROCEEDS, ANNUITIES, INTEREST OR DIVIDENDS EARNED, OR CAPITAL GAINS. INCOME OF ANY CHARITABLE, EDUCATIONAL, FRATERNAL OR OTHER TYPE OF NONPROFIT 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. CITY TAX RETURNS ARE DUE ON THE SAME DATE IN APRIL OF EACH YEAR AS THE STATE INDIVIDUAL INCOME TAX RETURN. IF YOU HAVE AN EXTENSION THE RETURN MUST BE FILED BY THE EXTENDED DUE DATE. 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. AMOUNTS UNDER **\$1.00** WILL NOT BE COLLECTED OR REFUNDED.

EMPLOYERS LOCATED WITHIN OR DOING BUSINESS WITHIN THE CITY ARE REQUIRED TO WITHHOLD TAX FROM THE WAGES AND COMPENSATION OF ALL EMPLOYEES. UP THROUGH TAX YEAR 2015 WITHHOLDING TAXES WERE REQUIRED TO BE REMITTED TO THE CITY BY APRIL 30, JULY 31, OCTOBER 31 AND JANUARY 31.

EFFECTIVE WITH TAX YEAR 2016, EMPLOYERS MUST REMIT WITHHOLDING TAXES TO THE CITY BY APRIL 15, JULY 15, OCTOBER 15 AND JANUARY 15.

UP THROUGH TAX YEAR 2015, PERSONS WHO EARNED \$6,000.00 OR MORE AND NEW CARLISLE TAXES WERE NOT WITHHELD BY THE EMPLOYER, WERE REQUIRED TO FILE A DECLARATION OF ESTIMATED TAX WITH THIS DEPARTMENT WHEN FILING THE PRIOR YEAR'S ANNUAL TAX RETURN. ESTIMATED TAX COULD HAVE BEEN PAID IN FULL AT THE BEGINNING OF THE TAX YEAR OR IN FOUR (4) EQUAL QUARTERLY INSTALLMENTS THROUGHOUT THE TAX YEAR. DUE DATES FOR QUARTERLY ESTIMATED PAYMENTS WERE APRIL 30, JULY 31, OCTOBER 31 AND JANUARY 31. 80% OF YOUR NEW CARLISLE TAX LIABILITY WAS REQUIRED TO BE PAID VIA WITHHOLDING CREDITS AND/OR ESTIMATED PAYMENTS BY JANUARY 31. IF 80% OF YOUR CITY TAX LIABILITY WAS NOT PAID BY JANUARY 31ST IT RESULTED IN PENALTY OF 1.5% AND INTEREST OF .5% FOR EACH QUARTER NOT PAID ON TIME.

EFFECTIVE WITH TAX YEAR 2016, PERSONS WHO EXPECT THEIR ESTIMATED ANNUAL TAX LIABILITY TO EXCEED \$200.00 AND NEW CARLISLE TAXES ARE NOT WITHHELD BY THE EMPLOYER, ARE REQUIRED TO FILE A DECLARATION OF ESTIMATED TAX WITH THIS DEPARTMENT WHEN FILING THE PRIOR YEAR'S ANNUAL 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. DUE DATES FOR QUARTERLY ESTIMATED PAYMENTS WILL BE: APRIL 15, JUNE 15, SEPTEMBER 15, AND DECEMBER 15. ALSO, FAILURE TO HAVE 90% OF YOUR NEW CARLISLE TAX LIABILITY PAID VIA WITHHOLDING CREDITS AND/OR ESTIMATED PAYMENTS BY THE 15TH DAY OF THE 12TH MONTH OF THE TAXABLE YEAR WILL RESULT IN A PENALTY OF 15% OF THE AMOUNT NOT TIMELY PAID. THIS PENALTY WILL APPLY TO EACH QUARTER NOT TIMELY PAID.

AN EXTENSION TO FILE IS NOT AN EXTENSION TO PAY. ESTIMATED TAXES MUST BE PAID BY THE TAX RETURN DUE DATE TO AVOID OR REDUCE NON-PAYMENT PENALTIES. PENALTY OF 1.5% AND INTEREST OF .5% WILL BE CHARGED MONTHLY UNTIL ALL TAX IS PAID.

FAILURE OF ANY EMPLOYER OR PERSON TO RECEIVE OR PROCURE A TAX RETURN, DECLARATION, OR OTHER REQUIRED FORM SHALL NOT EXCUSE THEM FROM FILING A CITY RETURN, DECLARATION, OR FROM PAYMENT OF TAX. ANY PERSON WHO FAILS, NEGLECTS OR REFUSES TO MAKE ANY 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.