

CITY OF NEW CARLISLE
DIVISION OF TAXATION
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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 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. **AS OF JANUARY 1, 2016 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. EFFECTIVE WITH TAX YEAR 2016 NO AMOUNTS UNDER **\$10.00** WILL BE REFUNDED OR COLLECTED.

CITY TAX RETURNS ARE DUE ON THE SAME DATE IN APRIL OF EACH YEAR AS THE STATE INDIVIDUAL TAX RETURN. IF YOU HAVE AN EXTENSION THE RETURN MUST BE FILED BY THE EXTENDED DATE. EFFECTIVE WITH TAX YEAR 2016 A LATE OR NON-FILING PENALTY OF \$25.00 PER MONTH (OR PART OF) WILL BE IMPOSED ON ALL TAX RETURNS FILED AFTER THE DUE DATE, UP TO A MAXIMUM OF \$150.00 PER TAX RETURN.

EMPLOYERS LOCATED WITHIN OR DOING BUSINESS WITHIN THE CITY ARE REQUIRED TO WITHHOLD CITY TAX FROM THE WAGES AND COMPENSATION OF ALL EMPLOYEES. EFFECTIVE WITH TAX YEAR 2016, THE DUE DATES FOR REMITTING WITHHOLDING TAXES TO THE CITY ARE: **APRIL 15, JULY 15, OCTOBER 15 AND JANUARY 15.**

PERSONS WHO EXPECT THEIR ESTIMATED ANNUAL 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 EACH YEAR WHEN FILING THE 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. EFFECTIVE WITH TAX YEAR 2016, THE DUE DATES FOR MAKING QUARTERLY ESTIMATED PAYMENTS HAVE CHANGED TO: **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 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 APPLIES TO EACH QUARTER NOT TIMELY PAID.

AS ALSO REQUIRED BY OHIO REVISED CODE SECTION 718 FOR TAX YEAR 2016 AND BEYOND:

NON-PAYMENT PENALTY IS A ONE-TIME 15% OF THE TAX LIABILITY NOT TIMELY PAID.

INTEREST WILL BE AN ANNUALIZED RATE BASED ON THE FEDERAL RESERVE SHORT-TERM RATE FOR THE PRIOR YEAR PLUS 5%.

AN EXTENSION TO FILE IS NOT AN EXTENSION TO PAY. ESTIMATED TAXES DUE MUST BE PAID BY THE TAX RETURN DUE DATE TO AVOID OR REDUCE NON-PAYMENT PENALTIES. EFFECTIVE WITH TAX YEAR 2016 THE PENALTY IS A ONE-TIME CHARGE OF 15% ON ANY TAXES NOT PAID BY THE TAX RETURN DUE DATE.

FAILURE OF ANY EMPLOYER OR PERSON TO RECEIVE OR PROCURE A 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 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.