

**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%) 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 DUTY 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 SECTION 718.01 OF THE OHIO REVISED CODE.

**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 CITY TAX RETURN IS DUE BY APRIL 15<sup>th</sup> OF EACH YEAR OR IF YOU HAVE AN EXTENSION, BY THE EXTENDED DATE. A TAX 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. *INDIVIDUALS WHO HAVE ADVISED THIS DEPARTMENT IN WRITING THAT THEY ARE RETIRED WITH NO CITY TAXABLE INCOME ARE EXEMPTED FROM THIS REQUIREMENT.*

AMOUNTS UNDER **\$1.00** WILL NOT BE COLLECTED OR REFUNDED.

EMPLOYERS LOCATED WITHIN OR DOING BUSINESS WITHIN THE CITY IS REQUIRED TO WITHHOLD THE TAX FROM THE WAGES AND COMPENSATION OF ALL EMPLOYEES, AND TO REMIT SAID TAXES TO THE CITY BY APRIL 30, JULY 31, OCTOBER 31 AND JANUARY 31.

PERSONS WHO EXPECT TO EARN INCOME OF \$6,000.00 OR MORE 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 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 ARE APRIL 30, JULY 31, OCTOBER 31 AND JANUARY 31.

IF 80% OF YOUR CITY TAX LIABILITY IS NOT PAID THROUGH WITHHOLDING CREDITS AND/OR ESTIMATED PAYMENTS BY JANUARY 31<sup>ST</sup>, PENALTY (1.5%) AND INTEREST (.5%) WILL BE CHARGED FOR EACH QUARTER NOT PAID ON TIME.

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. PENALTY OF 1.5% AND INTEREST OF .5% IS CHARGED EACH MONTH UNTIL ALL TAXES ARE 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 TAX RETURN, DECLARATION, OR FROM THE PAYMENT OF TAX.

ANY PERSON WHO FAILS, NEGLECTS OR REFUSES TO MAKE A RETURN OR DECLARATION REQUIRED BY CITY 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.