

CITY OF NEW CARLISLE
(937) 845-9492

TAX FACTS

THE CITY OF NEW CARLISLE INCOME TAX ORDINANCE #11-79, LEVIES AN INCOME TAX OF **1% (ONE PERCENT)** ON THE FOLLOWING:

ALL SALARIES, WAGES, COMMISSIONS, BUSINESS INCOME, RENTAL INCOME AND OTHER COMPENSATION EARNED BY RESIDENTS OF NEW CARLISLE AND BY NON-RESIDENTS OF NEW CARLISLE FOR WORK DONE OR SERVICES PERFORMED OR RENDERED WITHIN THE CITY.

THE FOLLOWING ARE NOT TAXABLE:

WELFARE, ADC, UNEMPLOYMENT, ACTIVE MILITARY PAY, RETIREMENT BENEFITS, SOCIAL SECURITY, PROCEEDS OF INSURANCE, ANNUITIES, WORKERS COMP, INTEREST OR DIVIDENDS EARNED, OR CAPITAL GAINS.

ANY CHARITABLE, EDUCATIONAL, FRATERNAL OR OTHER TYPE OF NONPROFIT ORGANIZATION ENUMERATED IN SECTION 718.01 OF THE OHIO REVISED CODE WHICH IS EXEMPT FROM PAYMENT OF REAL ESTATE TAXES IS EXEMPT FROM PAYMENT OF THE TAX IMPOSED BY THIS ORDINANCE.

PERSONS WHO HAVE TAXABLE INCOME ARE REQUIRED TO FILE AN ESTIMATED TAX FORM EACH YEAR WITH THIS DEPARTMENT. THE 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 THE QUARTERLY INSTALLMENTS ARE: APRIL 15, JULY 15, OCT 15, JAN 15. **PENALTY AND INTEREST WILL BE ASSESSED ON LATE PAYMENTS.**

TAXPAYERS MUST FILE A **FINAL** RETURN BY APRIL 15, AT WHICH TIME ANY ADDITIONAL TAX THAT IS DUE IS TO BE PAID. RETURNS MUST BE FILED WHETHER OR NOT ANY TAX IS DUE OR WHETHER OR NOT THE TAX HAS BEEN WITHHELD BY THE EMPLOYER. **FILING IS MANDATORY FOR ALL RESIDENTS.**

NO CREDIT IS GIVEN FOR TAXES PAID TO OTHER CITIES.

EVERY EMPLOYER LOCATED WITHIN OR DOING BUSINESS WITHIN THE CITY IS REQUIRED TO WITHHOLD THE TAX FROM THE WAGES AND COMPENSATION OF ALL EMPLOYEES, AND TO SUBMIT SAID TAXES TO THE CITY BY THE DUE DATES LISTED ABOVE.

THE FAILURE OF ANY EMPLOYER OR PERSON TO RECEIVE OR PROCURE A RETURN, DECLARATION, OR OTHER REQUIRED FORM SHALL NOT EXCUSE HIM/HER FROM MAKING ANY INFORMATION RETURN, DECLARATION OR RETURN, OR FROM FILING SUCH FORM OR FROM PAYING THE TAX.

ANY PERSON WHO SHALL FAIL, NEGLECT OR REFUSE TO MAKE ANY RETURN OR DECLARATION REQUIRED BY THIS 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.