DIVISION OF TAXATION
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IMPORTANT INCOME TAX NOTICE

Pursuant to the passage of Amended Substitute House Bill 5 in December 2014 and Senate Bill 172 in June 2016, new State mandated municipal income tax guidelines have been established, **effective with tax years beginning January 1, 2016**. Chapter 718 of the Ohio Revised Code can be found at: http://codes.ohio.gov/orc/718. Please reference this document to determine how the new, State mandated, changes affect your municipal taxable income.

INDIVIDUAL

The list below provides those items that may have an impact on individuals residing or earning income within CCA member municipalities.

- Changes in filing due dates for estimated payments. Taxpayers who anticipate receipt of taxable income which will not be fully withheld upon, or who engage in a business, profession, enterprise, or other activity subject to the income tax must file a declaration of estimated tax and make quarterly payments if the total estimated payments will be at least $200.00

    - 1st quarter due April 15th ;
    - 2nd quarter due June 15th;
    - 3rd quarter due September 15th; and
    - 4th quarter due December 15th.

  Penalty and Interest may be imposed for late or non-payment of your estimated payments.

- Changes in penalty and interest rates.
    - See Penalty and Interest rates

- Minimum amounts due/minimum amounts refundable on the Individual Income Tax Return.
    - No remittance is due to CCA and no refund will be issued unless the amount is greater than $10.00.

BUSINESS

The list below provides those items that may have an impact on businesses earning income or employing individuals within CCA member municipalities.

- Changes in semi-monthly, monthly, and quarterly withholding thresholds, and due dates.
    - See Withholders

- Changes in penalty and interest rates.
    - See Penalty and Interest rates

- Withholding guidelines for employers with transient workers and for those employers qualified as a "small employer".
    - Details available at http://codes.ohio.gov/orc/718. See section 718.011.

- Minimum amounts due/minimum amounts refundable on the Net Profit Annual return.
    - No remittance is due to CCA and no refund will be issued unless the amount is greater than $10.00.