



Your Tallmadge Income Tax



What if city tax is not automatically withheld from my earnings?

If you do not have city tax withheld from your earnings, you must file a declaration of estimated tax with the City of Tallmadge. Estimated Tax forms are available online at www.tallmadge-ohio.org. Printed copies can be obtained at the City of Tallmadge Municipal Building.

Estimated tax payments should be made to the City throughout the year in quarterly installments that total your annual estimate.

What are the mandatory filing deadlines?

File and pay year-end tax by April 15.

File estimated tax by April 15, and make estimated tax payments for the calendar year, quarterly, on or before April 15, July 31, October 31, and January 31.

File and pay tax for all fiscal year-end businesses no later than four months after the fiscal year ends.

How are losses treated?

You may not deduct business or rental losses against W-2 income.

What if my tax status changes during the year?

Tallmadge residents: Notify the Tax Department as soon as possible if:

- You and/or your spouse are retired with only pension, social security and/or dividend and interest income.
- You have moved outside the Tallmadge City limits.
- You no longer own business or rental property in City of Tallmadge.
- Your marital status has changed.

Non-residents: Notify the Tax Department as soon as possible if:

- You no longer own a business or rental property in the City of Tallmadge.
- You no longer work in the City of Tallmadge.

Jill Stritch, Finance Director
330-633-0858

The Tax Department is located in the Payment Center on the ground floor of the City of Tallmadge Municipal Building, 46 North Avenue.

Hours of Operation:
Monday thru Friday 7:30 a.m. to 4 p.m.

There is also a drop box for payments in the entrance driveway of the city building.

For more information contact:

Income Tax Main Line	330-633-5599
General Information	330-633-0853
Fax number	330-633-8835

Website: www.tallmadge-ohio.org

Mailing Address for Income Tax Only:
P.O. Box 35
Tallmadge, Ohio 44278

Jill Stritch, Finance Director

Many Tallmadge residents, business and property owners have the same questions about filing and paying their City of Tallmadge income tax. That's why we've prepared this quick reference income tax Q. & A.

I hope you'll find all the information you need right here. If you have additional questions, please contact the Tax Department at 330.633.5599 or www.tallmadge-ohio.org/tax.

Jill Stritch, Finance Director

Frequently Asked Questions

Who must file an income tax return with the City of Tallmadge?

All Tallmadge residents age 18 or older, anyone who owns rental property inside the City, and those who own or operate a business here must file.

What is the filing deadline?

Please complete and file your tax return with the City of Tallmadge by April 15.

Where can I get income tax forms?

Tax forms are available online at www.tallmadge-ohio.org. Printed copies can be obtained at the City of Tallmadge Municipal Building.

What payment methods will the City accept?

You can pay your tax with cash, check or money order. VISA and MasterCard credit card payments are also accepted. Please do not send cash or coins through the mail.

Can the Tax Department help me to prepare my tax return?

Yes, come in during regular business hours, Monday through Friday between 7:30 a.m. and 4 p.m. To avoid long waits, it is recommended that you come in for assistance before March 30.

How do I file an extension?

Extensions of time to file your tax return with the City of Tallmadge are granted if all of the following conditions apply:

- The extension request is received prior to the due date (generally April 15th).
- You are current with all previous years' filing and payments on all accounts.

If you are filing a federal extension, please submit a copy of Form 4868 or 2688 to the City of Tallmadge on or before April 15, with your request for an extension from the City.

Although the City does allow taxpayers to file extensions, you should know that the extension of time to file is NOT an extension of time to pay. This means, you can expect to incur late fees, penalties and interest charges on all income tax not paid by the due date.

What are the fees, penalties and interest charges incurred on late tax payments?

- A \$25.00 late fee is assessed to all tax returns not filed by the filing deadline.
- Any unpaid tax will bear a penalty of 1.5% per month, or portion thereof, compounded monthly.
- Unpaid tax will be charged interest at a rate of 1.5% per month, or portion thereof, compounded monthly.



What types of income are taxable, and what types are not taxable?

TAXABLE INCOME*

- All salaries and wages, compensation bonuses, commissions and fees
- Lottery, gaming and prize winnings
- Vacation and sick pay
- Employee contributions to retirement plans
- Qualified pension plans and other deferred compensation
- Employer supplemental unemployment benefits
- Student income (for residents 18 and older)
- Fringe benefits (per IRS rules)
- Group term life insurance over \$50,000.00
- Compensation paid in the form of property
- Rental income
- Jury duty pay

Taxable Forms: W-2, 1099-MISC*

NON-TAXABLE INCOME*

- Interest and dividend income
 - Welfare benefits
 - Social Security benefits
 - State unemployment
 - Worker's compensation
 - Insurance proceeds
 - Military pay
 - Capital gains
 - Alimony and child support
 - Retirement income (pensions, IRAs, 401Ks, etc.)
 - Government allotments
 - Clergy housing allowance
 - Precinct election officials (up to \$1,000)
 - Intangible income
 - Royalties
 - Cafeteria Plan 125s, Flexible spending
 - Wages earned by those under the age of 18
- Non-Taxable Forms:* 1099-R, 1099-INT, 1099-DIV*

**(Note: These lists are not all-inclusive. Please consult your tax advisor.)*

Are any expenses deductible?

You may deduct Federal 2106 Expenses (Employee Business Expenses) on Tallmadge EARNED Income.

