

CITY OF GREEN MUNICIPAL INCOME TAX

The municipal income tax is required to be filed and paid by: all residents and part year residents age eighteen older at the end of the year; all non residents receiving compensation for work done or services performed in the City of Green whose employer did not fully withhold Green Income Tax; non residents owning rental property in the City; non resident real estate agents and insurance agents who work for a broker located in the City. The tax also applies to the net profits of corporations, partnerships and businesses located or conducting business in the City. The tax rate is 2.0%. A credit of up to 2% will be allowed for taxes paid to another municipality or J.E.D.D. by residents of the City.

Pursuant to the passage of Amended Substitute House Bill 5 in December 2014, new municipal income tax guidelines mandated by the State of Ohio have been established effective with Tax Years beginning January 1, 2016 and after. Details of the new Ohio municipal income tax guidelines can be found in Chapter 718 of the Ohio Revised Code (ORC) located at: <http://codes.ohio.gov/orc/718>. Please consult your tax preparer to determine how these changes may affect you or your business.

DUTY TO WITHHOLD

Employers located or doing business in the City are required to withhold from each employee an amount equal to qualifying wages (as defined in ORC 718.01) earned by the employee for work done or services performed in the City multiplied by Green's 2% tax rate. Exceptions may apply for occasional entrants and employers that qualify as "small employers" per ORC 718.011.

Green tax withheld must be remitted to the City on a monthly or quarterly basis. Beginning with Tax Year 2016, employers must remit monthly if either the amount of withholding in the previous calendar year exceeded \$2,399, OR the amount of withholding during any month of the previous calendar quarter exceeded \$200. If monthly remittance is not required per the above criteria, the employer may remit the tax quarterly. Remittances must be made no later than the 15th day of the month following the reporting period.

Businesses that file Form 1099-MISC with the Internal Revenue Service for payment of services performed in the City of Green are asked to remit copies of such forms to the City of Green Income Tax Division by February 28th of each year for the prior year.

REGISTRATION

All businesses receiving this notice are asked to complete the enclosed registration and return it to the Income Tax Office within ten (10) days.

INFORMATION

The Income Tax Office is located at the City Administration Building, 1755 Town Park Blvd. The telephone number for the tax office is 330-896-6622. The **mailing address** is as follows:

City of Green Income Tax
P O BOX 460
GREEN OH 44232-0460

Website: www.cityofgreen.org/income-tax Email: taxsecure@cityofgreen.org