

## RESOLUTION 16-12R

A RESOLUTION AMENDING THE NEW CARLISLE INCOME TAX  
RULES AND REGULATIONS FOR TAX YEARS 2016 AND BEYOND  
TO REFLECT A CHANGE OF DUE DATE FOR QUARTERLY  
TAX WITHHOLDINGS IN COMPLIANCE WITH  
MODIFIED OHIO REVISED CODE 718

**WHEREAS**, the Ohio Legislature passed Senate Bill 172 modifying Ohio Revised Code 718, to be effective September 14, 2016, changing the due date for quarterly tax withholdings.

**NOW, THEREFORE**, the City of New Carlisle hereby resolves:

Section 1. Article VIII, Section D of the Rules and Regulations be amended as outlined below (additions are in **bold** and deletions are in ~~strikethrough~~).

#### **D. Filing and payment requirements/deadlines for withholding businesses**

- (1) The deductions from qualifying wages required to be made by employers are to begin with the compensation earned on and after the effective date of the Ordinance.
- ~~(2) The employer (in addition to any return required to be filed with respect to his own earnings or net profits) shall, on or before the fifteenth (15<sup>th</sup>) day of the month following each withholding period, make a return and pay the New Carlisle Income Tax Division. The full amount of the tax so deducted or withheld with respect to qualifying wages paid to all of his/her employees subject to the tax under the Ordinance.~~
- ~~(3)~~ (2) Quarterly filing/payments are required unless the employer meets the criteria for monthly payments. Monthly payments are required if either one of the following are applicable:
  - The total City taxes deducted and withheld or required to be deducted and withheld in the preceding calendar year exceeds two thousand three hundred ninety-nine dollars (\$2,399.00).
  - The total City taxes deducted and withheld or required to be deducted and withheld exceeds two hundred dollars (\$200.00) in any month of the preceding calendar quarter.
- (3) **If the employer is required to make monthly payments under the criteria in this section, the employer (in addition to any return required to be filed with respect to his/her own earnings or net profits) shall, on or before the fifteenth (15<sup>th</sup>) day of the month following each withholding period, make a return and pay to the New Carlisle Income Tax Division, the full amount of the tax so deducted or withheld with respect to qualifying wages paid to all of his/her employees subject to the tax under the Ordinance.**
- (4) **If the employer is permitted to make quarterly payments under the criteria in this section, the employer (in addition to any return required to be filed with respect to his/her own earnings or net profits) shall, on or before the last day of the month following each withholding period, make a return and pay to the New Carlisle Income Tax Division, the full amount of the tax so deducted or withheld with respect to qualifying wages paid to all of his/her employees subject to the tax under the Ordinance.**

(4) (5) The withholding return required to be filed shall be made on the Form W-1 available from the New Carlisle Tax Division or website, or on a generic form that contains all the required information.

Section 2. This Resolution shall take effect and be in force on the earliest date allowed by law.

Passed this 5<sup>th</sup> day of December, 2016

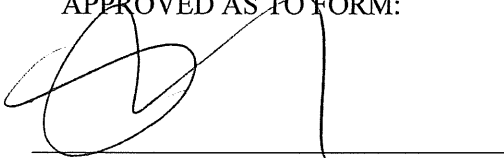


Mike Lowrey, Mayor



Gene Collier, Clerk of Council

APPROVED AS TO FORM:



Lynnette Dinkler, Director of Law