



City of Amherst Income Tax Department

480 Park Avenue

Amherst, OH 44001

Telephone: (440) 988-4212 Fax: (440) 988-3749

E-mail Address: incometax@amherstohio.org

Website: www.amherstohio.org

Richard S. Ramsey

Treasurer

IMPORTANT INCOME TAX NOTICE

Pursuant to the passage of Amended Substitute House Bill 5 in December 2014, 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 income tax.

Changes in mandatory filing requirement

- All residents 18 years of age and over must file a city of Amherst tax return, even if no income is earned or no tax is due. Retired residents who have no taxable income are required to file an exemption certificate each year beginning in tax year 2016.

Changes in taxable income

- Lottery, sweepstakes, gambling and sports winnings, winnings from games of chance, and prizes and awards are all taxable as reported on a W-2G.

Changes in filing due dates for individual and net profit estimates (optional)

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

Changes in penalty and interest rates

- See Penalty and Interest Rate document