



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

Richard S. Ramsey
Treasurer

The Resident Business Questionnaire and Withholding Status Questionnaire should be completed and returned to the City of Amherst Income Tax Department within 30 days of a business opening or changing ownership. The information will enable the tax office to send the proper forms to your business for filing a net profit return and, if applicable, employee withholding tax.

This letter includes information about the City of Amherst net profit and employee payroll withholding tax. The income tax office is open Monday through Friday from 8:30 a.m. to 4:30 p.m. Please feel free to call the tax office with any questions you may have.

TAX INFORMATION FOR AMHERST CITY BUSINESSES

The city of Amherst, Ohio has mandatory income tax filing for all resident businesses. The tax rate, in effect since 1991, is 1½%. City of Amherst income tax forms must be postmarked by the IRS due date (usually April 15th) or on or before the 15th day of the fourth month after the close of the fiscal year.

A written extension request must be received in our office by the original due date of the return. If a federal extension was submitted to the IRS, a copy should be sent to our office before the original due date of the return to avoid late filing notices. The extended due date of the City of Amherst return is the same date as that of the extended federal income tax return.

An extension is only an extension of the filing due date. Payment must be made by the original due date of the return or a late paying penalty of 15% of the tax due and interest at .42% per month will be charged on any outstanding balances. If the extension request is not received by the original due date or the federal extension is not attached to the return when filing, a \$25.00 per month (maximum \$150.00) late fee will be charged.

You may e-mail, fax, or mail your request to our office. We do not accept extension requests over the phone. Our E-mail address is incometax@amherstohio.org. Our fax number is (440) 988-3749.

Estimated payments on net profit returns are accepted, but are not mandatory. They can be set up at the time of filing or at any time by informing the tax office.

In January, tax forms are mailed to every Amherst business that is on file with our office. While every effort is made to mail a tax form to all taxpayers required to file it is the taxpayer's responsibility to obtain a form. Tax forms may be obtained in the tax office any time during business hours, on the Internet at www.amherstohio.org, or from the Amherst Public Library during the months of March and April. The City of Amherst will accept generic forms.

WITHHOLDING TAX AND SUBCONTRACTOR INFORMATION

Employee withholding tax is mandatory. Every resident employer who employs one or more persons is required to withhold the tax of 1.5% from all compensation paid to employees at the time the compensation is paid and remit the amount withheld to the Amherst Income Tax Department at the above address. New payment frequency and due dates mandated by the State of Ohio beginning tax year 2016: Monthly returns are required if the total taxes withheld exceed \$2399.00 per year in the preceding year or \$200.00 per month in the preceding month. Monthly returns and payments are due on or before the fifteen day after the last day of each month for the amount withheld during the preceding month. Quarterly returns and payments are due on or before the last day of the month following the end of a quarter for the amount withheld during the preceding quarter. Payment forms will be mailed to each business on file with our office unless we are notified that a payroll service is being used and forms are not required.

The City of Amherst ordinance concerning employee payroll withholding is partially stated below.

192.10 COLLECTION AT SOURCE; WITHHOLDING FROM QUALIFYING WAGES (effective 01-01-2016)

(a) (1) Each employer, agent of an employer, or other payer located or doing business in the Municipality shall withhold from each employee an amount equal to the qualifying wages of the employee earned by the employee in the Municipality multiplied by the applicable rate of the Municipality's income tax, except for qualifying wages for which withholding is not required under section 192.11 of this Chapter or division (d) or (f) of this section. An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the employer, agent, or other payer directly, indirectly, or constructively pays the qualifying wages to, or credits the qualifying wages to the benefit of, the employee.

All employers, individuals and businesses that provide any services within the City of Amherst, and who employ subcontractors paid on a federal form 1099 in conjunction with that service, shall provide the names and addresses of those subcontractors that will be working within city limits. **This information must be sent to the Amherst Income Tax Department by the last day of February of each year.** The subcontractors shall be responsible for all income tax withholding and filing requirements under the City of Amherst ordinances. **If your payroll status changes you must notify the tax office immediately.**