



VILLAGE OF MILLERSBURG

6 North Washington Street
Millersburg, Ohio 44654
FAX (330) 674-9044
www.millersburgohio.com

Kelly Hoffee, Mayor

Nate Troyer, *Village Administrator*

Karen Shaffer, CMC, *Fiscal Officer, Tax Administrator*

Matthew Shaner, *Police Chief*

Village Offices (330) 674-1886

Income Tax (330) 674-6891

Police Department (330) 674-5931

GENERAL INSTRUCTIONS FOR INCOME TAX

INSTRUCTIONS FOR TAX FORM: If your only source of income is from wages, fill out Section A.1. combining all W2's you received. Please use Box 18 or Box 5 (the greater amount) of your W-2 for gross wages. If you received any 1099-Misc. forms, combine the total and list on Section A.3. Section A.7. is the total of A.1. through A.6. Section B.8 is 1.5% of Section A.7. Section C.9. is your credit for municipal tax and is **only allowed for tax paid to Millersburg. No other municipal tax credits are allowed.** Follow instructions noted on the tax form for Section C and D. **Please remember to Sign and Date your return.**

WHO MUST FILE:

1. Residents of the Village of Millersburg 18 years of age and older, who receive salaries, wages, commissions and other earned income for work done or services performed or rendered from all sources. The place or places in or at which the services are rendered are immaterial. Employee contributions to retirement plans and tax deferred annuity plans, (including Sec. 401k, 403b, 457b) are taxable
2. Non-Residents of the Village of Millersburg who receive salaries, wages, commissions, and other earned income for work done or services performed or rendered within the Village of Millersburg and the employers did not withhold the taxes.
3. Employers on the net profit attributable to the Village of Millersburg on sales made, work done, services performed or rendered or other activities conducted.
4. Non-Resident employers on the portion attributable to the Village of Millersburg – The net profits earned of all non-residents, corporations, unincorporated business, professions or other entities derived from sales made, work done or services performed or rendered and other activities conducted in the Village of Millersburg.

EXEMPT INCOME: Pension payments received, Social Security, Unemployment, Disability Benefits, Welfare Payments, Interest, Proceeds of Insurance Annuities, Worker's Compensation Benefits, Military pay received as a member of the armed services. National Guard pay is taxable unless you are on active duty.

TIME AND PLACE OF FILING:

File returns and make payments from January 1st to April 15th of each year to Millersburg Tax Department, 6 N. Washington St., Millersburg, OH 44654. Include with your return a copy of your W-2 form. **The tax rate effective for 2013 and each year thereafter is one and one-half percent (1½%).** For payments not made timely, interest will be assessed monthly at the current Federal Short Term Rate plus 5% and a penalty of 15% of the amount due will also be added. In addition, a monthly penalty of \$25 per month (to a maximum of \$150) will be assessed for failure to file a return timely. **Mandatory Filing Requirement For Residents Regardless If A Tax Is Due Or Not**

Businesses must attach Federal Schedule of income to substantiate your profit and loss. Businesses who use a fiscal year must file on or before 105 days after fiscal year end.

EXTENSIONS: Only if a federal extension was filed. Please submit a copy to the Village. The above information is not all-inclusive. For further information, call 674-6891 Monday through Friday 8:00 – 4:30 or visit our website at www.millersburgohio.com.