



MUNICIPALITY OF NEW LEBANON

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IMPORTANT NOTICE TO ALL VILLAGE OF NEW LEBANON TAXPAYERS

October 2015

The State of Ohio has made sweeping changes to municipal income tax laws (via the Ohio Revised Code) effective for tax years beginning January 1, 2016. ***These changes may impact you.***

For tax year 2015 (due by April 18, 2016) the Ordinances and Rules and Regulations in place prior to January 1, 2016 apply to your 2015 (and prior) tax returns. Extension to file requests will be accepted if received in our offices (or postmarked) by April 18, 2016. ***The Village of New Lebanon is a mandatory filing requiring returns from all residents and businesses even if you had no village taxable income.***

Changes effective for tax year 2016 (return due by April 17, 2017):

If your Village of New Lebanon tax is not fully withheld by your employer, you **MUST** make estimated payments using the following schedule to avoid and underpayment of estimated taxes penalty: ***(Annual declarations required if estimated tax liability is more than \$200.00)***

22.5% by April 15, 2016
45% by June 15, 2016
67.5% by September 15, 2016
90% by December 15, 2016

Late or non-filing penalty for tax year 2016 and beyond is \$25.00 per month (or part thereof) up to a maximum of \$150.00

Non-payment penalty for tax year 2016 and beyond is a one-time 15% of the tax liability not timely paid.

Interest for tax year 2016 and beyond is changing to an annualized rate based on the Federal Reserve rate for the prior year plus 5%.

All withholding payments monthly or quarterly are due by the 15th of the month following the end of the withholding period.

Questions??? Please call us at 937-687-1341 or email to kpinkerton@newlebanonoh.com