

VILLAGE OF CARROLLTON INCOME TAX DEPARTMENT

WHAT WE DO

The Village of Carrollton Income Tax Department administrates the village's income tax law. The tax department collects the tax dollars used to provide fire and police protection and other village services. Carrollton's income tax rate is 1%.

INCOME TAX DEPARTMENT

80 Second St SW
Carrollton, OH 44615
Telephone: 330-627-7529 Ext. 122
Fax: 330-627-3502
Email: villtax@frontier.com

HOURS

7:30 AM-4:00 PM Monday-Friday
Closed on Holidays

EXTENSIONS

For an explanation of the Extension of Time to File, see Section 183.094 of the Village of Carrollton Ordinance Chapter 183. Failure to file and pay by April 17th is a criminal violation of Carrollton's income tax law.

ESTIMATED TAX PAYMENTS

Every taxpayer shall make a declaration of estimated taxes for the current year if the amount payable as estimated taxes is at least \$200.00. Failure to make timely estimated payments will result in applicable penalties. **QUARTERLY PAYMENT VOUCHERS ARE INCLUDED IN YOUR 2017 INCOME TAX PACKET AND WILL NOT BE MAILED QUARTERLY.**

PENALTY AND INTEREST

Interest Rate-the federal short-term rate (rounded) plus five percent (5%).

Calendar Year	Monthly Interest Rate	Yearly Interest Rate
2018	0.50%	6.00%
2017	0.50%	6.00%
2016	0.42%	5.00%

Late Filing - 25.00 per month (or fraction thereof) up to \$150.00*

Late Payment - 15% of the amount not timely paid.

Late Withholding Tax Remittance/Payment - 50% of the amount not timely paid.

NSF Check Fee - \$30.00

WHO NEEDS TO FILE

- * If you are a **resident** 18 years of age or older, mandatory filing is required for all qualifying income.
- * If you are a **non-resident** 18 years of age or older and have qualifying income within the Carrollton Village limits **AND Carrollton income taxes have not been paid or withheld.**
- * If you own and/or operate a business within the Carrollton Village limits.
- * If you earn qualifying income from a business or pass-through entity for work done or services performed within the Village limits.
- * If you own rental property within the Village limits of Carrollton.

BUSINESS WITHHOLDING

Each employer within or doing business within the city is required to withhold the 1.0% tax.

TAX CREDIT

Residents who work outside the Village of Carrollton will be allowed credit for taxes paid to other municipalities not to exceed one-half of one percent (0.50%). Tax Credit will NOT be allowed if the taxpayer fails, neglects, or refuses to file by the April 17, 2018 tax filing deadline.

HARDSHIP PAYMENT AGREEMENTS

Individuals who cannot pay their taxes when due must provide proof of their hardship to the Tax Administrator.

Businesses are not eligible for payment agreements.

**The Village of Carrollton does accept credit/debit card payments. (There is a non-refundable service fee for using your card.)