

# Frequently Asked Questions

## **Who must file a Village of South Amherst tax return?**

**Resident individuals**, 18 years of age and over, must file a Village of South 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.

**Non-resident individuals** who have earned income in the Village of South Amherst that is not subject to employer withholding must file a tax return. Also non-residents who own rental property or conduct business in the Village of South Amherst must file, even if no tax is due.

**Resident and Non-resident businesses** that are working or have an office within the Village limits must file a Village of South Amherst tax return, even if no tax is due.

## **I am retired; am I required to file a South Amherst tax return?**

As of January 1, 2016, the State of Ohio has mandated that all persons over the age of 18 are required to file a municipal income tax return regardless of income or liability. An Exemption Certificate can be filed in place of an income tax return if there is no earned income to report. The Exemption Certificate is printed on the front side of the Village of South Amherst income tax return and a copy is available on the Income Tax page of the Village's website [www.villageofsouthamherst.com](http://www.villageofsouthamherst.com). Please keep in mind that W2 earnings, business income or loss, rental income or loss, and gambling and/or lottery winnings are taxable income even if you are receiving social security or pension benefits.

## **I am a college student living on campus; do I need to file?**

Students away at school are considered residents of their parents' home if they are being claimed as dependents on their parents' federal tax return. Filing a Village of South Amherst tax return is required even if no tax is due. An Exemption Certificate must be filed if there is no taxable income to report.

## **I rent an apartment or home in the city; do I have to pay tax?**

The tax collected by the Village of South Amherst is a tax based on income. All residents, whether they own or rent their home, must file a return unless they are under the age of 18.

## **What is the Village of South Amherst's tax rate?**

South Amherst's tax rate is 1%.

## **Do I receive credit for taxes paid to other cities?**

Residents receive a credit of up to 1/4% for taxes paid on the income taxed by other cities.

## **What is the due date for the Village of South Amherst tax return?**

The due date is the Federal IRS due date (usually April 15<sup>th</sup>) or four months after the end of the fiscal year. If the 15<sup>th</sup> falls on a weekend, returns are due the next business day.

## **Where do I mail my return and tax payments?**

Village of South Amherst Income Tax Department  
103 West Main Street  
South Amherst, OH 44001

## **Does the Village of South Amherst accept extensions?**

*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 Village of South 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 .50% 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 [southamherst@peck-cpa.com](mailto:southamherst@peck-cpa.com). Our fax number is (440) 988-3535.*

## **Can your office help me prepare the Village of South Amherst tax return?**

*The office staff is available to prepare Village of South Amherst tax return free of charge. All Federal documents as well as W2s are required to properly calculate your return. No appointment is necessary; however, to avoid a long wait time it is advised that you come to our office before the month of April. Tax payments will not be due until the IRS due date, even if the return is filed earlier. Our office hours are Monday through Friday, 8:00 a.m. to 5:00 p.m. The office is open extended hours during the tax season. Please see the website for the specific times and dates.*

## **Do I have to pay estimated tax payments?**

*Estimated tax payments are mandatory if your tax due is greater than \$200.00. Please note that a late paying penalty of 15% of the tax due and interest at .50% per month interest will be charged if the tax balance is not paid by the Federal IRS due date.*

## **I cannot pay my taxes in full; do you accept partial payments?**

*The Village of South Amherst will accept partial payments on taxes due. It is advised to file your return by the tax return due date to avoid the late fee of \$25.00 per month (maximum \$150.00). Payments should be made on a monthly basis to avoid delinquent notices. A 15% late paying penalty will be charged on any tax balance not paid by the due date. Interest will be charged on any unpaid tax balance at the rate of .50% per month.*

## **Are gambling winnings taxable?**

*As of January 1, 2016, lottery, gambling, sweepstakes and sports winning, winnings from games of chance and prizes and awards as reported on a W2G are taxable*

## **Does your office handle property taxes?**

*The Lorain County property tax office located in the Lorain County Administration Building in Elyria, Ohio, handles property taxes. Their phone number is (440) 244-6261.*

## **Can you answer questions concerning State or Federal Taxes?**

*Questions concerning State or Federal taxes should be directed to those agencies. The Village of South Amherst Income Tax office can only respond to questions concerning the income tax for the Village of South Amherst.*