

ORDINANCE NO. 2012-13-F

ORDINANCE AMENDING CERTAIN SECTIONS OF CHAPTER 191 INCOME TAX OF THE GREENHILLS CODIFIED ORDINANCES

WHEREAS, the Village of Greenhills desires to update certain portions of Chapter 191 of the Greenhills Codified Ordinances to require mandatory filing;

NOW THEREFORE, BE IT ORDAINED by the Council of the Village of Greenhills, State of Ohio, that:

SECTION 1.

Section 191.05 shall be amended to read as follows:

(a) Unless otherwise exempted in this ordinance, each individual taxpayer who has been or is employed and any corporation, association, business and/or other entity who engages in business, or whose income, qualifying wages, commissions and other compensation are subject to the tax imposed by this ordinance and any corporation, association, business and/or other entity who engages in business shall, whether or not a tax is due thereon, make and file a final return on or before April 15 of each year, or on or before the federal filing date if it is other than April 15th. When a return is made for a fiscal year or other period different from the calendar year, the return shall be filed on the 15th day of the fourth month from the end of such fiscal year or period, or on or before the federal filing date if it is other than the 15th day of the fourth month from the end of such fiscal year or period.

(b) The return shall be filed with the Tax Administrator on a form or forms furnished by or obtainable upon request from the Tax Administrator, or on an acceptable generic form as defined in this ordinance, setting forth:

(1) The aggregate amount of income, qualifying wages, commissions and other compensation earned and/or received and gross receipts from business, profession or other activity, less allowable expenses incurred in the acquisition of such gross receipts earned during the preceding year and subject to the tax;

(2) The amount of the tax imposed by this ordinance on such earnings and profits; and

(3) Such other pertinent statements, information returns, or other information as the Tax Administrator may require, including a statement that the figures used in the return are the figures used in the return for federal income tax adjusted to set forth only such income as is taxable under the provisions of this ordinance, and including but not limited to copies of all W-2 forms, 1099

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Miscellaneous, Income Forms, page one of form 1040, Form 1120, 1120S (including (K-1), 2106 (including Schedule A of Form 1040), 1065, Schedule C (including cost of good manufactured and/or sold), Schedule E, Schedule F and any other Federal Schedules, if applicable. For businesses the entire federal return and supporting schedules shall be submitted.

(c) The Tax Administrator may extend the time for filing the annual return upon the request of the taxpayer. The extended due dates for individuals, and for businesses not filing the extension request through the Ohio Business Gateway, shall be the last day of the month following the month to which the federal income tax due date has been extended. For businesses filing the extension request through the Ohio Business Gateway, the extended due date shall be the last day of the month to which the due date of the federal income tax return has been extended. The Tax Administrator may deny the extension if the taxpayer fails to:

- (1) File the request timely;
- (2) Fails to file a copy of the federal extension request; or
- (3) The taxpayer's income tax account with the [City/Village/Municipality] is delinquent in any way. For each year for which an extension is requested, a tentative return, accompanied by payment of the amount of tax shown to be due thereon, must be filed by the date the return is normally due. Interest, but no penalty, shall be assessed in those cases in which the return is filed and the final tax paid within the period as extended.

(d) The taxpayer making the return shall, at the time of the filing thereof, pay to the Tax Administrator the amount of taxes shown as due thereon; provided, however, that where any portion of the tax so due has been deducted at the source pursuant to the provisions of Section 6, or where any portion of such tax has been paid by the taxpayer pursuant to the provisions of Section 7, credit for the amount so paid shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of filing the final return. Within three months from the final determination of any federal tax liability affecting the taxpayer's Village tax liability, such taxpayer shall make and file an amended Village return showing income subject to the Village tax based upon such final determination of federal tax liability, and pay any additional tax shown due thereon or make claim for return of any overpayment.

(e) (1) Any affiliated group which files a consolidated return for federal income tax purposes pursuant to Section 1501 of the Internal Revenue Code may file a consolidated return with the Village.

(2) In the case of a corporation that carries on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorates or some other method, or in case any person operates a division, branch, factory, office, laboratory or activity within the Village constituting a portion only of its total business, the Tax Administrator shall require such additional information as may be necessary to ascertain whether net profits allocable to the Village are being distorted by the shifting of income, apportionment of expenses or other devices available to a common control. If the Tax Administrator finds that a person's net profits allocable to the Village are distorted by reason of transactions with stockholders or with other corporations related by stock ownership, interlocking directorates or transactions with such division, branch, factory, office, laboratory or activity, or by some other method, he shall adjust such transactions so as to produce a fair and property allocation of net profits to the Village. If necessary, the Tax Administrator may require the filing of a consolidated return.

(f) A taxpayer who has overpaid the amount of tax to which the Village is entitled under the provisions of this ordinance may have such overpayment applied against any subsequent liability hereunder or, at his election indicated on the return, such overpayment, or part thereof, shall be refunded, provided that no additional taxes or refunds of less than one dollar (\$1.00) shall be collected or refunded.

(g) Amended returns

(1) Where an amended return must be filed in order to report additional tax due or claim a refund of tax overpaid, subject to the requirements and/or limitations contained in this ordinance, such amended return shall be on a form obtainable on request from the Tax Administrator. A taxpayer may not change the method of accounting (i.e., cash or accrual) or apportionment of net profits after the due date for filing the original return.

(2) Within three months from the final determination of any federal tax liability affecting the taxpayer's Village tax liability such taxpayer shall make and file an amended Village return, showing income subject to the Village based upon such final determination of federal tax liability, and pay an additional tax shown due thereon or make a claim for refund of any overpayment.

(h) Each taxpayer may offset business losses against business net profits from any business conducted in the Village. Business losses in any municipality that does not levy an income tax on net profits may be used to offset net profits in the Village. Business net profits in any municipality that does not levy an income tax on net profits may be offset by losses in the Village.

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(i) Any business, profession, association or corporation reporting a net loss is subject to the filing requirements of this ordinance.

(k) The officer or employee of such employer having control or supervision or charged with the responsibility of filing the return and making the payment shall be personally liability for failure to file the return or pay the tax, penalties, or interest due as required herein. The dissolution, bankruptcy or reorganization of any such employer does not discharge an officer's or employee's liability for a prior failure of such business to file the return or pay taxes, penalties, or interest due.

(l) (1) Retirees having no income considered taxable for Village income tax purposes may file, with the Tax Administrator, a written request for exemption from these filing requirements, and shall be exempt if the request is granted by the Tax Administrator. The request may be submitted by indicating, on the taxpayer's annual tax return, the retirement date and the entity from which retired.

(2) The exemption shall be in effect until such time as the retiree receives income taxable to the Village, at which time the retiree shall be required to comply with all applicable provision of this ordinance.

(m) The failure of any employer, taxpayer or person to receive or procure a return, declaration, or other required form shall not excuse him from filing any information return, tax return, declaration, or other required form, or from paying the tax.

SECTION 2.

This Ordinance shall be in effect from and after the earliest period allowed by law.

Passed this 6th day of March, 2012.

Fred Murrell, MAYOR /s/

Kathryn L. Lives, CLERK OF COUNCIL /s/