



City of Tiffin Income Tax Department

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CITY OF TIFFIN INFORMATION FOR TAXPAYERS

WHO MUST FILE A TIFFIN TAX RETURN? Every Resident, full or part year, 18 years of age and older, must file a tax return, whether or not taxes are due, unless that resident is retired with no earned income.

Every business entity that conducts business in Tiffin, whether a resident or a non-resident, must file a return and pay tax on any net profits from that business. If you have a net loss you are still required to file a return.

("Business" includes rental income.)

Individuals, earning income in Tiffin not subject to the withholding of Tiffin income tax must also file a return.

In January or February, postcards or letters are mailed to every Tiffin resident who is on file with our office. If you receive a letter or postcard, you are required to file. While every effort is made to notify all taxpayers required to file, it is the taxpayer's responsibility to obtain a form and file a return. Tax forms may be obtained in the tax office any time during business hours and from the Tiffin-Seneca Public Library or the Tiffin Post Office during the tax filing season. Forms may also be obtained from the income tax page at the city website, www.tiffinohio.gov.

I AM RETIRED. DO I NEED TO FILE? Retirees who earn wages, operate a business, own rental property or earn other income, are required to file. If your ONLY income source is retirement income (i.e. Social Security, pensions, interest, dividends, IRA and 401k distributions), complete the exemption certificate on pg. 2 of the return or the exemption form on the website to notify the tax department the first year you are retired.

I AM UNDER THE AGE OF 18. DO I NEED TO FILE? Individuals under the age of 18 are not required to pay tax or file. They only need to file if they were employed in the city of Tiffin and had Tiffin taxes withheld so that a refund may be issued. We will need a signed tax return with W-2s and a copy of driver's license or birth certificate attached for verification. An individual who is under 18 for part of the year must file for the part of the year in which they were over the age of 18 and include a paystub closest to their 18th birthday if available.

I AM A COLLEGE STUDENT ATTENDING COLLEGE OUT OF TIFFIN. DO I NEED TO FILE? If your parents or legal guardians reside in Tiffin and they claim you as a dependent on their federal tax return, your residence is also considered in the City of Tiffin and you must file a tax return if you have any earned income regardless of where it was earned.

I MOVED TO TIFFIN DURING THE YEAR. WHAT DO I NEED TO DO? You will need to file a city tax return based on the number of months you were a Tiffin resident. Only include income earned while a resident of Tiffin. See information below for part year residents.

I MOVED OUT OF TIFFIN DURING THE YEAR. DO I NEED TO FILE? Please notify the tax office as soon as possible so that your account can be updated. You will need to file for the portion of the year that you were a resident of Tiffin and to finalize your account. See information below for part year residents.

PART YEAR RESIDENTS: If you only lived in Tiffin during part of the year you must file a tax return covering that time. Report the amount of income you earned while you lived in Tiffin. Pay stubs with year-to-date figures or a statement from your payroll department should be used if available. When the actual amount you earned while living in Tiffin cannot be determined, you may break down your earnings by the number of months employed at the job arriving at a monthly earnings figure. Use the monthly earnings figure multiplied by the number of months of residency to find your taxable amount. If you pro-rate your income you must also pro-rate any city tax that was withheld on the same income. **You must attach a worksheet explaining your calculations.**

I FILE JOINTLY WITH MY SPOUSE FOR FEDERAL AND STATE. HOW DO I FILE FOR THE CITY? Taxpayers who prepare their federal and state tax returns using the "married filing separate" status to lower their overall tax liability may still file a joint return for the City of Tiffin. Filing a joint return will neither increase nor decrease your City of Tiffin tax liability. Husband and wife may file joint returns, in which case both must sign the return and submit their social security numbers.

WHEN DO I NEED TO FILE? Taxpayers who end their taxable year on December 31 must file on or before the State of Ohio tax due date. Taxpayers on a fiscal year must file on or before the 15th day of the fourth month after the close of that fiscal year or other period.

HOW DO I FILE MY CITY OF TIFFIN RETURN? You must mail your return or drop it off at the city tax office at 53 E. Market Street, Tiffin, Ohio or you may use the City of Tiffin's E-file program at <https://www.mitstaxonline.com/tiffin/>. If you use an online program for your Federal and State returns any city return prepared by the program is not received by Tiffin.

WHERE CAN I GET HELP WITH MY RETURN? If you have questions regarding filing your return, you may call the tax office at 419-448-5405 for assistance weekdays from 8:30 AM – 4:30 PM. The tax office no longer offers preparation of tax returns.

WHAT IF I CAN'T GET MY RETURN FILED BY THE DEADLINE? If the deadline to file cannot be met, an automatic extension will be granted if the taxpayer received an extension on his/her federal return. If an extension was not requested or received for federal purposes, a taxpayer may still request an extension to file his/her city tax by sending a request to the Tax Commissioner at 53 E. Market Street, Tiffin, OH or to taxinfo@tiffinohio.gov by the unextended due date of the return. An extension of time to file is not an extension of time to pay. Payment of any estimated tax due should be sent in by the unextended due date of the return to avoid a late payment penalty. Although not required by state law, a courtesy copy of the federal extension by the due date of the return would be appreciated. A copy of the extension must be attached to the return when filing or the return will be considered late and a late filing penalty applied.

I WORK FOR AN EMPLOYER OUT OF TOWN WHO DOES NOT WITHHOLD OR HAVE INCOME NOT SUBJECT TO WITHHOLDING. WHAT DO I NEED TO DO? Taxpayers who expect to receive taxable income for the coming year on which Tiffin tax is not withheld must declare estimated tax payments if the amount owed is expected to be \$200 or more (25% of full amount must be paid at the time of filing the Annual Return). Estimated tax payments are due June 15th, September 15th, and January 15th and will be billed as long as a declaration of estimated tax is filed early in the year.

MY RETURN IS LATE. WILL I BE CHARGED A PENALTY AND INTEREST? Except in those cases where an extension was filed, starting with tax year 2023 returns, a late filing penalty of \$25.00 will be due on returns filed after the due date, even when no tax is due. For prior year returns, 2022 and earlier, a late filing penalty in the amount of \$25.00 per late month up to a maximum of \$150.00 will be charged. A late payment penalty of 15% of any balance due that remains unpaid after the due date of the return will also be charged unless estimated tax payments of at least 90% of the entire tax liability have been paid by January 15th following the period covered by the return. Interest at the rate determined by ORC will be charged per month from the original due date of the return until date of actual payment. See ORC section 718.27.

MY BUSINESS HAS LOSSES FROM PREVIOUS YEARS. AM I ABLE TO DEDUCT THESE LOSSES? The City of Tiffin allows a 5 year carryforward of net operating losses incurred in tax years beginning on or after January 1, 2017. A net operating loss schedule must be attached to the return showing the losses available and used.

MY BUSINESS RECEIVES FEDERAL TAX CREDITS THAT REDUCE MY EXPENSES ON MY RETURN. AM I ALLOWED TO DEDUCT THESE AMOUNTS? (FOR BUSINESS USE ONLY) Ohio Revised Code does not allow for adjustment of federal taxable income of expenses reduced because of taking Federal Tax Credit (i.e. Work Opportunity, Small Employer Health Insurance and similar credits). Tiffin allows a tax credit to adjust tax liability due to the disallowed expenses. A Nondeductible Expense Credit worksheet and proper documentation must be attached in order to take the credit.

THE RETURN I FILED IS INCORRECT. HOW DO I CORRECT IT? Amended returns are accepted by completing an income tax return with the words "Amended Return" written in red ink across the top and indicating the year being amended within 3 years of the later of the original due date of the return or the date the return was filed. An amended return is required within sixty (60) days of the final determination of any changed tax liability resulting from a Federal audit, judicial decision, or other circumstances.

WHAT IS TIFFIN'S TAX RATE AND WHAT INCOME IS TAXABLE? Tiffin income tax is levied at the rate of 2.0%. Income taxable to the city is listed below. While this list is not comprehensive, it encompasses most of the taxable situations. In addition to the listing, the net profits of all businesses, professions, rentals or other activities conducted by residents and non-residents of the City of Tiffin are taxable.

TAXABLE INCOME

Wages, salaries and other compensation
Bonuses, stipends and tip income
Commissions, fees and other earned income Sick pay (including 3rd party)
Employee contributions to retirement plans and tax deferred annuity plans (including Section 401k, 403b, 457b, etc.)
Net rental income
Net profits of businesses, professions, sole proprietorships, etc.
Income of corporations, partnerships, s-corporations, estates or trusts (Taxed at the entity level)
Vacation pay
Stock options
Net farm income
Prizes, gifts and awards
Director fees
Income from jury duty
Strike pay
Uniform, automobile, moving and travel allowances (in excess of expense)
Executor fees
Supplemental Unemployment Benefits (SUB pay)
Lottery winnings (gross winnings, no deductions for gambling losses)
Compensatory insurance proceeds from lost wage settlements

NON-TAXABLE INCOME

Interest or dividend income
Shareholder K-1 income from S-Corporations
Pre-tax contributions made by or on behalf of employees to cafeteria plans (Sections 125 plans)
Welfare benefits, Social Security
Income from qualified pension plans, State unemployment benefits, Worker's
Compensation
Proceeds of life insurance Alimony and child support Government disability
payments Poll worker income up to \$1,000
Military pay (including National Guard) Earnings of persons under 18 years of age Capital gains
Patent and copyright income
Royalties derived from intangible property
Compensatory insurance proceeds derived from property damage or personal injury settlements