



# 2022 GENERAL INSTRUCTIONS

**IF YOU ARE RECEIVING THIS TAX FORM YOU ARE ON ACTIVE STATUS AND MUST FILE A TAX RETURN. IF YOU BELIEVE YOU SHOULD NOT BE ON ACTIVE STATUS, CONTACT THE TAX OFFICE AT 614-873-3527, ext. 104.**

800 VILLAGE BLVD.  
P.O. BOX 167  
PLAIN CITY, OH 43064  
PHONE: 614-873-3527, EXT. 104  
FAX: 614-873-9970  
EMAIL: INCOMETAX@PLAIN-CITY.COM  
WWW.PLAIN-CITY.COM

## CONVENIENT WAYS TO FILE...

**E-FILE YOUR 2022 TAX RETURN:** GO TO OUR WEBSITE AT [WWW.PLAIN-CITY.COM](http://WWW.PLAIN-CITY.COM) AND CLICK ON THE E-FILE LINK. ACCESS TO YOUR 2022 FORM WILL BE AVAILABLE STARTING FEBRUARY 1, 2023.

**YOU CAN HAVE THE TAX DEPARTMENT COMPLETE YOUR TAX RETURN FOR YOU FOR FREE:** PROVIDE YOUR PHONE NUMBER AND EMAIL ADDRESS ON THE ENCLOSED TAX FORM. RETURN THE SIGNED FORM WITH YOUR W-2S IN THE ENCLOSED ENVELOPE. MUST BE MAILED OR PLACED IN THE MUNICIPAL BUILDING DROP BOX BY MARCH 15TH.

**FILE IN PERSON:** PLEASE CALL THE INCOME TAX DEPARTMENT TO MAKE AN APPOINTMENT OR FOR ASSISTANCE IN COMPLETING THE FORM OVER THE PHONE.

## FILING AND PAYMENT INFORMATION

**FILING DATE:** Your Return Must Be Postmarked By: April 18, 2023

Returns postmarked after April 18th are subject to late filing penalty unless under extension. See instruction number 10.

**PAYMENT:** Balance of tax due is due with the filing of the return. Late payment of tax due is subject to penalty and interest. See instruction number 10. Make your check or money order payable to: Plain City Income Tax.

If you are unable to pay your balance due in full you should still file your return and include as much of the balance as possible. You will be billed for the remaining balance, including applicable penalty and interest.

## CREDIT CARD INFORMATION:

Plain City has teamed up with Point & Pay, Inc. to offer Plain City residents and taxpayers the opportunity to make tax payments using Mastercard, Visa, Discover, or E-checks. This service is offered online or by phone and Point & Pay, Inc. does charge a fee for this service.

## ASSISTANCE:

Additional information can be found on our website at [www.plain-city.com](http://www.plain-city.com).

## GENERAL INFORMATION:

1. **WHO MUST FILE:** All Plain City residents and part-year residents are subject to the Plain City income tax and are required to file a return by April 18, 2023. Non-resident taxpayers who have income derived within Plain City and for whom the tax is not withheld by their employer, must file a Plain City income tax return by April 18, 2023.

Anyone receiving a pre-printed form is on active status. Please notify the Tax Department in writing with full details of filing status changes for inactivation of account. If you are requesting that your account be inactivated due to your moving from the jurisdiction with no intent to return, although retaining a mailing address within the jurisdiction as your address of record, please enter the date of your move and the reason, and attach supporting documentation with regard to your relocation.

2. **PLAIN CITY TAXABLE INCOME:** Salaries, wages, commissions, and other compensation, lottery or gambling winnings, as well as net profits from business activities reported on Federal Schedule C, E or F and pass through income from partnerships. Income may not be deferred for Plain City tax purposes. This is not an all inclusive list. Visit our website at [www.plain-city.com](http://www.plain-city.com) for a list of taxable income.
3. **NON-TAXABLE INCOME:** Military pay, social security benefits, interest, dividends, capital gains, permanent disability, alimony, child support, unemployment compensation, aid to dependent children, poor relief, workers' compensation, retirement pensions and annuities, and the net profits of any civic, charitable, religious, fraternal or other organization as specified in Ohio Revised Code Section 718.01.
4. **DOCUMENTATION:** All income, credits and deductions must be substantiated by legible copies of W-2's, 1099's, and proper federal schedules. Credits and deductions will be disallowed if not properly documented.
5. **PART-YEAR RESIDENTS:** A return must be filed by part-year residents living in Plain City for any part of 2022. Income, deductions, and credit may be allocated on a pro-rata basis or by employer verification (i.e., payroll check stubs or letter detailing income earned during Plain City residency).

6. **TAX CREDIT:** Village of Plain City residents, who work in another municipality, are not allowed a credit for taxes paid to their employment city.
7. **BUSINESS LOSSES:** Losses from self-employment, partnership interests, rental property and other like businesses may not be used to offset W-2 or 1099 income. If utilizing applicable prior year losses to reduce 2022 profit please attach copy of Federal Schedule(s) showing loss(es), or provide loss schedule.
8. **EXTENSIONS OF TIME TO FILE:** All taxpayers unable to file a completed return by April 18, 2023 can file an extension of time to file before the due date of the return. Written requests for extension of time to file can be mailed, faxed or emailed to the tax office (see contact info at top right of this page).

Any taxpayer that has duly requested an automatic six month extension for filing the taxpayer's Federal income tax return shall automatically receive an extension for the filing of their Plain City return.

**IMPORTANT: An extension is not an extension of time for payment of tax.**

Payment of any tax balance due must accompany the filing extension request. Even though an extension has been granted, penalty and interest will be charged from the date the tax should have been paid (without extension) until the date of payment. Notice of extension authorization will not be sent unless requested.

9. **SIGNATURE:** The tax return must be signed and dated. Please provide email address and daytime phone numbers for the taxpayer and tax preparer.
10. **PENALTY AND INTEREST:** Penalty and interest are charged for late filing of a tax return, or late payment of taxes or estimated taxes.

A late filing penalty may be imposed at the rate of \$25 per month (or fraction of a month) that a return remains unfiled. This late filing penalty applies regardless of the liability on the return. The late filing penalty shall not exceed \$150 for each failure to timely file. This penalty does not apply to the filing of a declaration

A late payment penalty may be imposed on unpaid tax, or unpaid estimated tax, equal to 15% of the amount not timely paid.

Interest shall be imposed on all unpaid tax, or unpaid estimated tax. The interest rate to be applied each calendar year is the Federal short-term rate rounded to the nearest whole number percent, plus five percent. The rate shall apply for the calendar year next following the July of the year in which the Federal short-term rate is determined. Below are the rates for 2021, 2022, and 2023. Interest shall be charged for each month (or fraction of a month) that tax remains unpaid.

Calendar	Annual Interest Rate	As Monthly Interest Rate
2021	5%	0.42%
2022	5%	0.42%
2023	7%	0.58%

## DECLARATION OF ESTIMATED TAX FOR 2023 – REQUIREMENTS

**WHO MUST MAKE A DECLARATION:** Every person shall make a declaration of estimated taxes due for 2023 tax year if the estimated amount due after applicable withholding credits and prior year overpayments is \$200 or more. If you are required to make a declaration and estimated tax payments and fail to do so, you may be subject to penalty and interest. See above penalty and interest rates.

**PAYMENT OF ESTIMATED TAX:** Estimated tax due may be paid in full with the filing of the return but at a minimum must be paid in equal installments on or before April 15, June 15, September 15 and January 15. Payments postmarked after these dates will be subject to late penalty and interest.

## 2023 DECLARATION PAYMENT CALENDAR

APRIL 18, 2023	File Declaration with 1/4th payment.
JUNE 15, 2023	Make 2nd quarterly payment.
SEPTEMBER 15, 2023	Make 3rd quarterly payment.
JANUARY 16, 2024	Make 4th quarterly payment.
APRIL 15, 2024	File return. Pay any balance.