

City of Amherst
Income Tax Department
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TAX INFORMATION FOR AMHERST CITY RESIDENTS

The city of Amherst, Ohio has **MANDATORY** income tax filing for any person 18 years of age or older. The tax rate, in effect since 1991, is 1½% with a 1% credit given for taxes paid to other cities. City of Amherst income tax forms must be postmarked by **April 15th** (or the Federal due date).

In January, tax forms or letters are mailed to every Amherst resident who is on file with our office. While every effort is made to notify all taxpayers required to file, it is the taxpayer's responsibility to obtain a form. The tax forms can be obtained in the tax office any time during business hours or from the Amherst Public Library during the months of February, March and April. Forms can also be obtained from the income tax page at the city website, www.amherstohio.org. Most taxpayers can use our tax calculation tool provided on our website.

Upon request, our office will calculate your individual Amherst city tax forms for you free of charge. Please bring in all of your W-2 statements, W-2 G statements, 1099s and completed federal schedules such as C (sole proprietorship), and E pg. 1 and 2 (rental income, partnership, or 1120S income).

Estimated payments are accepted, but are not mandatory. They can be set up at the time of filing or at any time by informing the tax office.

The city of Amherst will honor Federal extensions. **Failure to attach the Federal extension to your city tax return will result in a late filing penalty of \$25.00 per month up to a maximum of \$150.00. Failure to timely pay the tax due will result in a 15% late paying penalty.** If you wish to request an extension but have not filed one federally, you must submit the request in writing to our office before the original due date of the tax return. Interest will accrue on any tax due unless estimated payments were made and paid in full by the due date of the tax return.

New Residents You will need to file a city tax return based on the number of months you were an Amherst resident. Our calculations are based on whole month or half month. Only include the W-2's of wages earned while a resident of Amherst.

Retirees 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 reverse side of the Amherst income tax return and a copy is available on the Income Tax page of the City's website www.amherstohio.org. 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.

College Students If your parents or legal guardians reside in Amherst and they claim you as a dependent on their federal income tax forms, your residence is also considered in the city of Amherst and you must file a tax form if you have any earned income.

Under 18 If you were employed in the city of Amherst and your employer withheld Amherst taxes, please send us your W-2 statement along with a copy of your birth certificate or driver's license. A refund will be issued to you.

Moving out of Amherst? Please notify the tax office as soon as possible so that a tax form can be mailed to your new address. You will need to file for the portion of the year that you were a resident here and finalize your account.

The income tax office is open Monday through Friday from 8:30 a.m. to 4:30 p.m. Please feel free to call our office. We will be glad to answer any questions you may have.