



DIVISION OF TAXATION

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December 2018

MUNICIPAL INCOME TAX NOTICE

To the Taxpayer:

The Municipal Income Tax rate in Germantown has been increased from 1.25% to 1.5% effective January 1, 2019.

EMPLOYERS WITHHOLDING

All employers must withhold the 1.5% tax on all salaries and wages paid on and after January 1, 2019, for work done or services performed in Germantown by both residents and non-residents of the City.

INDIVIDUALS

All individuals who live, work, or conduct business in Germantown that estimate a tax liability of at least \$200.00, for the City, are required to file a declaration of estimated tax using the 1.5% rate for 2019 and make quarterly payments on that estimate. The declaration is included on the 2018 City Tax Form Sections A-1 and B-2. Estimate forms and other forms can be found on the CCA web site.

The residence credit remains at 60%. All residents 18 years of age and over are subject to the 1.5% tax, less the maximum credit allowed for taxes paid to another taxing community if working outside of Germantown.

PARTNERSHIP, CORPORATIONS, ESTATES AND TRUSTS

All businesses located within or doing business in Germantown that have a tax liability of at least \$200.00, for the City, are required to file a net profit declaration of estimated tax for 2019 using the rate of 1.5% and make quarterly payments on that estimate.

If you have any questions regarding this notice please contact us at 216.664.2070. Thank you for your attention to this matter.

CCA - Division of Taxation