

General Information

Who must file a return:

The return must be used by individuals, partnerships, corporations, and any other entity having income taxable by the City of Piqua from which the full tax was not withheld for the City of Piqua.

Piqua Income Tax Department:

Office Location — 201 W. Water Street
Mailing Address — P.O. Box 1223
Piqua, Ohio 45356-1223
Telephone — (937) 778-2009, Fax (937) 778-1130
Hours — 8:00 A.M. — 5:00 P.M. Monday through Friday
8:00 A.M. — 7:00 P.M. April 10 through April 14.

E-Mail: incometax@piquaoh.org
Website: www.piquaoh.org

FILING INFORMATION

DUE DATE: All tax returns must be filed before midnight, April 17th (or postmarked no later than April 17) following the close of the calendar year. Fiscal year taxpayers must file by the 15th day of the fourth month from the end of the fiscal year.

DOCUMENTATION: All income, credits and deductions must be substantiated by copies of W-2's and proper Federal Schedules and local tax returns. Credits and deductions will be disallowed if not properly documented.

IF YOUR W-2's AND EARNINGS SUMMARIES ARE MARKED "VARIOUS" OR "ALL CITIES" IN THE LOCAL TAX WITHHELD BOX, PLEASE REQUEST AN ITEMIZED BREAKDOWN BY CITY FROM YOUR EMPLOYERS AND ATTACH THIS TO YOUR RETURN.

FILING STATUS: Joint or separate returns are permissible for married taxpayers. However, the tax due is the same, regardless of the filing status.

TAXABLE INCOME: Includes, but is not limited to qualifying wages, commissions, other compensation earned, and other income earned or received. Other compensation would include but is not limited to: tips, bonuses or gifts of any type, lottery or other prize winnings, covenant not to compete, incentive payments, directors fees, property in lieu of cash, dismissal or severance pay, vacation and sick pay, wage continuation plans and other compensation earned, received or accrued. Also, the net profits from associations, unincorporated business entities, incorporated business entities, professions and other entities, rental and farm income and other ordinary income.

EXCLUSIONS FROM TAXATION:

1. Military pay or allowances of members of the Armed Forces of the United States and of members of their reserve components, including the National Guard.
2. Poor relief, pensions, including Social Security benefits, unemployment compensation or similar payments, including disability benefits received from private industry or local, state or federal governments, or from charitable, religious or educational organizations.
3. Alimony received.
4. Dues, contributions and similar payments received by charitable, religious, educational or literary organizations or labor unions, lodges and similar organizations.
5. Any charitable, educational, fraternal or other type of non-profit association or organization enumerated in Section 718.01 of the Revised Code of Ohio which is exempt from payment of real estate taxes is exempt from payment of the tax imposed by Ordinance 28-02.
 - a. Any association or organization falling in the category listed in the preceding paragraph not exempt from the payment of real estate taxes is required to file declarations and final returns and remit the taxes levied under Ordinance 28-02 on all business activities of a type ordinarily conducted for profit by taxpayers operating for profit.
 - b. Where such non-profit association or organization conducts income-producing business, both within and without the corporate limits, it shall calculate its profits allocable to the City of Piqua under the method or methods provided above.
6. Any association, organization, corporation, club or trust, which is exempt from federal taxes on income by reason of its charitable, religious, educational, literary, scientific, etc., purposes.
7. Gains from involuntary conversion and capital gains, cancellation of indebtedness, interest on federal obligations, items of income already taxed by the State of Ohio, as of the date of enactment of Ordinance 33-66 (being 7/5/66), and income of a decedent's estate during the period of administration (except such income from the operation of a business).
8. Earnings and income of all persons 18 years of age and under. Earnings and income will be taxable for the portion of the year after which they become 19.
9. Parsonage allowance, to the extent of the rental allowance or rental value of a house provided as a part of an ordained minister's compensation. The minister must be duly ordained, commissioned or licensed by a religious body constituting a church or church denomination.
10. Compensation paid under Section 3501.28 or 3501.36 of the Revised Code to a person serving as a precinct election official, to the extent that such compensation does not exceed one thousand dollars (\$1,000) annually.
11. Intangible income.
12. The income of a public utility, when that public utility is subject to the tax levied under Section 5727.24 or 5727.30 of the Ohio Revised Code, except a municipal corporation may tax the following, subject to Chapter 5745 of the Ohio Revised Code:
 - a. The income of an electric company or combined company;
 - b. The income of a telephone company.
 - c. As used in Section 17 (L) of this ordinance, "combined company", "electric company", and "telephone company" have the same meanings as in Section 5727.01 of the Ohio Revised Code.
13. The City of Piqua shall not tax the compensation paid to a nonresident individual for personal services performed by the individual in the City of Piqua on twelve (12) or fewer days in a calendar year unless one of the following applies:
 - a. The individual is an employee of another person, the principal place of business of the individual's employer is located in another municipality in Ohio that imposes a tax applying to compensation paid to the individual for services paid on those days; and the individual is not liable to that other municipality for tax on the compensation paid for such services.
 - b. The individual is a professional entertainer or professional athlete, the promoter of a professional entertainment or sports event, or an employee of such promoter, all as may be reasonably defined by the City of Piqua.

RETIREMENT PLANS: No deduction is allowed for IRA, Keogh, deferred compensation or similar employee-contributed retirement plans.

REFUNDS: Are allowed only when city income tax has actually been paid to or withheld for Piqua. No refund under \$1.00 will be issued. No refund will be issued or overpayment allowed until all provisions of the Tax Ordinance have been complied with. No refund will be processed that is requested because tax was withheld and paid to another city at a higher rate. Returns so submitted will be adjusted without notification to the taxpayer.

PENALTY AND INTEREST: Interest and penalty will be assessed on any tax liability not paid by the due date. Interest will be assessed at the rate of one percent (1%) per month and penalty will be assessed based on 1% per month with a maximum of 25% of the net tax liability or a \$20.00 minimum. There is also a late filing fee of \$25.00, if tax return is not filed by the due date or by the date resulting from extension.

COMPLETE RETURN: If preprinted name and address is incorrect or incomplete you should make the necessary changes. All returns should indicate Social Security Number or Federal Identification Number, and any change in address and date moved if applicable.

CREDITS: Credit is allowed for taxes paid to another city for income earned in another city, (residents only). The credit may not be THE ACTUAL AMOUNT OF TAX YOU PAID.