

Village of Morrow

Division of Taxation

150 E. Pike Street
Morrow, OH 45152
Phone# (513) 899-2821
Fax # (513) 899-3170

An income tax is in effect in the Village of Morrow. This information sheet is to answer, in general, questions most frequently asked regarding this tax.

The present rate of tax is 1% or \$1.00 per Hundred Dollars of Taxable Income, the tax became effective July 7, 1981.

WHAT INCOME IS SUBJECT TO THE TAX?

The tax is levied on the gross salaries, wages and other compensation from employment, and the net profits of businesses, professions, rentals and other activities. Residents of the Village are subject to tax on such income regardless of where earned. Non residents are subject to tax on the compensation or profits which result from work performed, services rendered or business transacted in the Village of Morrow.

*The following are **NOT TAXABLE** under the Ordinance: Social Security and Retirement Pensions, proceeds of insurance, annuities, compensation for damages for personal injuries, unemployment, insurance benefits, poor relief, military pay and allowances, interest and dividends.*

WHO MUST FILE A RETURN?

***MANDATORY FILING IS REQUIRED.** A Morrow Return must be filed by Morrow residents who work in another city and pay a similar tax there, although credit will be given for such tax paid (not to exceed 1/2% on each wage) and only the balance will be due to the Village of Morrow.*

IF YOUR ENTIRE INCOME IS PAID BY AN EMPLOYER AND THE EMPLOYER HAS DEDUCTED THE TAX FROM THE GROSS AMOUNT, AND HAS PAID THIS TAX TO THE VILLAGE OF MORROW, YOU ARE STILL REQUIRED TO FILE A RETURN.

Should you have any taxable income from which the tax has not been withheld, you must file a return individually and pay the tax due. Businesses and professions whether individual proprietorships, partnerships, corporations or any other entities, must file a return.

WHO MUST FILE A DECLARATION?

Any individual (who has taxable income to the Village of Morrow from which the tax has not been withheld), partnership, corporation or other entity required to file a return, may also file a Declaration of Estimated Tax. It is beneficial to the taxpayer to pay quarterly payments so that the greater part of tax due for the next tax year is paid in advance. The estimated tax may be paid entirely at the time of filing or in quarterly installments.

IM AN EMPLOYER, WHAT MUST I DO?

Employers within the Village are required to withhold the tax from all compensation paid to their employees, except domestic servants. If the employee is a non-resident withholding is required on the portion of his wage, salary, etc.; which is compensation for work performed within the Village of Morrow. The tax which the employer withholds is to be paid to the Village each calendar quarter. The dates for filing the employer's return (Form W-1) and paying this tax are the same as the Federal withholding dates, April 30, July 31, October 31, and January 31.

NOW !!!

Please complete the accompanying questionnaire and return it the Division of Taxation. From this information an account will be established for your use in paying the tax due and for sending you the necessary forms. If you are not required to file, please complete the questionnaire as it applies to you so that no further contact will be necessary.

Failure to return the questionnaire will result in an account being established for you. At that point, failure to file a return may result in legal action against you.

For further information contact the Tax Department at the address and phone above.