

## GENERAL INSTRUCTIONS FOR 2017 BUSINESS RETURNS \*

### WHO MUST FILE: IT IS MANDATORY THAT YOU FILE THIS RETURN, EVEN IF NO TAX IS DUE.

- EVERY BUSINESS ENTITY that conducts business within or for the City of Kenton. *This includes owners of rental property within the City of Kenton.*
- ALL PASS THROUGH ENTITIES (any class of entity the income or profits from which are given pass-through treatment under the Internal Revenue Code) shall be taxed at the hands of the entity, not the hands of the owners of the entity.

**WHEN TO FILE:** Businesses that end their taxable year on December 31 must file their return on or before April 17, 2018.

Fiscal year businesses must file by the 15<sup>th</sup> day of the fourth month following the end of the fiscal year.

**REQUEST FOR EXTENSION OF TIME TO FILE:** An extension to file Kenton tax only may be granted upon filing a request and paying the anticipated tax owed not later than April 17, 2018 for calendar filers or the 15<sup>th</sup> of the 4<sup>th</sup> month after the end of the fiscal period. The taxpayer shall make the request by providing a letter of request that includes the taxpayer's name, address, social security number or federal tax identification number. **A copy of the timely filed Kenton extension to file or a timely filed Federal extension to file must be attached to the return when filed to avoid late filing penalties.** An extension request that is granted is for an extension of time to file and not an extension to pay.

**WHERE TO FILE:** The return is to be filed with:  
City of Kenton  
Division of Income Tax  
555 W Franklin Street  
Kenton, OH 43326

*\*This is a basic overview and does not replace or supersede the Kenton City Income Tax Rules and Regulations which are available at our website – [www.kentoncity.com](http://www.kentoncity.com).*

**ESTIMATED TAX PAYMENTS:** Every company that anticipates any taxable income subject to Kenton taxation and such income results in tax due shall file a declaration and pay estimated tax. The payments for calendar year end filers are due on April 15, June 15, September 15, and December 15. Estimated payments for fiscal year businesses are due on the 15<sup>th</sup> day of the fourth, sixth, ninth and twelfth months after the beginning of the taxable year. Estimated tax forms for the 2018 tax year are included with this return.

**\*\*\*\*\*THE TAX RATE FOR 2018 IS 1.50%\*\*\*\*\***

**A COPY OF THE KENTON INCOME TAX RULES AND REGULATIONS IS AVAILABLE AT OUR WEBSITE –**  
[www.kentoncity.com](http://www.kentoncity.com)

### CONTACT INFORMATION:

Phone: (419)673-1355  
Fax: (419)675-3200  
Hours: 8:30 to 4:30 (Eastern Standard Time), M-F

### PAYMENT INFORMATION:

- Checks or money orders should be made payable to the "City of Kenton"
- Effective 1/1/2012, cash will no longer be accepted.
- Mastercard/VISA/Discover accepted at our website --- [www.kentoncity.com](http://www.kentoncity.com) – or by calling 1-866-917-7368 (processing fees will be charged).

**OHIO BUSINESS GATEWAY:** Effective January 1, 2005, businesses may file extension requests and pay estimated tax payments through the Ohio Business Gateway. Beginning with tax year 2005, businesses may file and pay their municipal income tax returns through the Ohio Business Gateway. Visit [www.obg.ohio.gov](http://www.obg.ohio.gov) for information.

**REMINDER: The City of Kenton DOES NOT receive copies of the Federal Extension requests. To avoid late filing penalty, a copy of your timely filed Kenton or Federal extension must be attached to your return when filed.**

**An extension to file is not an extension to pay. Estimated tax liability should be paid when the extension request is submitted to avoid additional penalties and/or interest.**

**For additional information, please visit our website at [www.kentoncity.com](http://www.kentoncity.com) or contact us at 419-673-1355.**