

Welcome to Montgomery!

Thank you for choosing Montgomery as your business location. Montgomery values its diverse business community that provides services and retail opportunities to residents and visitors alike. For more information about Montgomery, please visit our website at www.montgomeryohio.org.

As a business operating within the City of Montgomery, it is important that you be aware of those areas of our Tax Ordinance which may apply to you. Montgomery has a 1% income tax levied on all businesses, individual proprietorships, partnerships, landlords and corporations doing business within the City of Montgomery. Filing is mandatory, which means that an annual Montgomery return must be filed whether or not tax is due. Fiscal taxpayers' annual returns are due four months after the close of their taxable year. A copy of the federal return and all applicable supporting forms and statements must be included. Business losses may be carried forward for up to five (5) years.

Extensions may be granted for filing provided an IRS extension has been secured and the form is attached to the return when filed. If no Federal extension has been secured, an extension on your Montgomery may be requested by completing the Montgomery extension form and submitting to the Tax Office on or before the due date of the return.

Employers within the City of Montgomery are required to withhold earnings tax from all compensation paid to their employees, which includes employee contributions to deferred compensation plans and other qualified retirement plans, group life insurance benefits, stock option income, etc. Taxes withheld must be remitted quarterly, unless the tax withheld exceeds \$200.00 per month (or \$600.00 per quarter) in which case remittance must be made monthly. Monthly payments are due on or before the 15th day of the month for the preceding month. Quarterly payments are due on April 30, July 31, October 31 and January 31. An annual reconciliation is required for the preceding year and is due on or before February 28th with copies of the employees' W-2 forms, and copies of 1099 miscellaneous forms for any non-employee compensation of \$600.00 or more.

In order for us to determine how these requirements apply to your business, we need your cooperation in completing and returning a New Business Registration Form. Please fax, email or mail to the address on the form.

If you have any questions, please call the Montgomery Tax Office at 513-891-2424 during regular business hours.

Thank you for your cooperation and compliance with the Montgomery Tax Ordinance.