

## GENERAL INFORMATION

### INDIVIDUALS AND BUSINESSES USE THE SAME TAX FORM

#### **FILING DEADLINE: APRIL 15, 2015**

Due date for Fiscal year-end taxpayers is the 15th day of the fourth month after the fiscal year end.

Additional forms and/or assistance, please contact:

City of Canal Fulton  
Income Tax Department  
155 East Market Street, Suite C  
Canal Fulton, OH 44614  
330.854.9448

Website: [www.cityofcanalfulton-oh.gov](http://www.cityofcanalfulton-oh.gov)  
Email: [incometax@cityofcanalfulton-oh.gov](mailto:incometax@cityofcanalfulton-oh.gov)

### KEEP ONE COPY OF THE COMPLETED TAX FORM FOR YOUR RECORDS

#### **MANDATORY FILING: WHO MUST FILE A TAX RETURN?**

**ALL RESIDENTS AND PARTIAL YEAR RESIDENTS** of the City of Canal Fulton who are 18 years of age or older as of the end of the tax year must file a return regardless of whether or not there is any tax due. Partial year residents owe tax on income earned while living in Canal Fulton. If you are retired, unemployed or had no taxable income according to ordinance, you are still required to file.

**ALL NON-RESIDENTS OF THE CITY OF CANAL FULTON WHO RECEIVE COMPENSATION** for work done or services performed within the City of Canal Fulton whose employer has not withheld Canal Fulton income tax.

**NON-RESIDENTS WHO OWN RENTAL PROPERTY** situated within the City of Canal Fulton.

**REAL ESTATE AGENTS AND INSURANCE AGENTS** who work for a broker located within the City of Canal Fulton. Total commissions earned are attributable to Canal Fulton regardless of where property is sold or where the agent resides.

**BUSINESSES, CONTRACTORS, AND SUBCONTRACTORS** who are located or doing business within the City of Canal Fulton.

**CANAL FULTON RESIDENTS WHO ARE MARRIED ARE ENCOURAGED TO FILE A JOINT TAX RETURN! IF YOU HAVE PREVIOUSLY FILED SEPARATELY AND ARE NOW FILING JOINTLY, PLEASE INDICATE ON THE INDIVIDUAL DECLARATION OF EXEMPTION #7**

**WHERE AND WHEN TO FILE:** File with the Tax Administrator, City of Canal Fulton, 155 East Market Street, Canal Fulton, Ohio 44614, on or before APRIL 15, 2015. Be sure the return is POSTMARKED by US POSTAL SERVICE NO LATER THAN APRIL 15, 2015. Returns can also be placed in the Night Deposit Box located in the back of the City Hall Building or Night Slot on the Front Door of the City Hall Building. File in person for proof of receipt.

**RETURNS POSTMARKED AND/OR RECEIVED AFTER APRIL 15th,** will be subject to a \$25.00 late filing penalty.