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**From the Office of the Clerk-Treasurer,
Sean M. Housley, CPA**

The Village of Silver Lake would like to take this opportunity to review some commonly asked questions from our residents and/or business owners regarding filing and payment of municipal income taxes.

The Village is partnered with The Regional Income Tax Agency to administer our local income taxes. RITA is a non-profit governmental agency established in 1971 under chapter 167 of the Ohio Revised Code and is the largest municipal income tax collection agency in the State of Ohio.

1) *Who must file a RITA tax return?*

- Resident individuals, 18 years of age and older who have earned income, **even if no tax is due.**
- Non-resident individuals who conduct business in the Village of Silver Lake, **even if no tax is due.**
- Non-resident individuals who own rental property in the Village, **even if no tax is due.**

2) *What is a tax Credit?*

- The Village of Silver Lake tax rate is 2% and does allow 100% credit up to 2% for taxes paid to other municipalities. *Taxes withheld from your employer are submitted to the municipality where the wages were earned, the Village allows 100% credit up to 2% of the taxes withheld. The Village does **not** benefit from these withholdings for other municipalities.*

3) *When do I need to file?*

- Individual filing deadline is April 15th, although a request for an extension can be mailed to RITA or a copy of a federal extension can be submitted to extend the deadline to November 30th. *Note: an extension form can be printed from the RITA website; www.ritaohio.com*

4) *Do I need to make estimated payments throughout the year?*

- Yes, if the tax due is anticipated to be \$100.00 or more, estimated payments are required. *(Note: no penalties or interest shall be assessed on estimates if the taxpayer has remitted an amount equal to 100% of the previous year's tax liability, provided that the previous year reflected a 12-month period, **OR** if 90% of the actual liability has been received. Any remaining **balance due** must be paid by April 15th in order to avoid applicable penalties or interest.)*

Additional commonly asked questions are listed on the RITA website under FAQs at www.ritaohio.com. The website offers Village residents; online registration, online account maintenance, online tax filing and payment, printable forms and special notes pertaining to the Village of Silver Lake.

Please contact the Regional Income Tax Agency (RITA) for additional information and/or questions:
PH: 1-800-860-7482, TDD: 440-526-5332