

GENERAL INSTRUCTIONS FOR 2010 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 18, 2011.

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

REQUEST FOR EXTENSION OF TIME TO FILE: An extension may be granted upon filing a request and paying the anticipated tax owed. Extension requests for calendar year businesses must be filed by April 18, 2011. Fiscal year businesses must file extension requests by the 15th day of the fourth month following the end of the fiscal year. **Kenton does not receive federal extensions.** The request must be mailed by the due date of the return. 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
111 W. Franklin Street
P O Box 220
Kenton, OH 43326-0220.

**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.*

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 30, June 30, September 30, and December 31. Estimated payments for fiscal year businesses are due on the last day of the fourth, sixth, ninth and twelfth months after the beginning of the taxable year. Estimated tax forms for the 2011 tax year are included with this return.

*******THE TAX RATE FOR 2011 IS 1.50%*******

A COPY OF THE KENTON INCOME TAX RULES AND REGULATIONS IS AVAILABLE AT OUR WEBSITE – www.kentoncity.com

CONTACT INFORMATION:

Phone: (419)673-1355
Fax: (419)674-2382
Hours: 8:30 to 4:30 (Eastern Standard Time), M-F

PAYMENT INFORMATION:

- Checks should be made payable to the "City of Kenton"
- Mastercard/VISA accepted in person only (no phone or Internet processing) at the Utility Billing window
- Ohio Business Gateway (see below)

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 for information.

REMINDER: The City of Kenton DOES NOT receive copies of the Federal Extension requests. To request an extension from the City of Kenton, you may submit the request via the Ohio Business Gateway or:

- Mail to City of Kenton Tax Division, PO Box 220, Kenton, OH 43326-0220
- Fax to City of Kenton Tax Division at 419-674-1355
- Hand deliver to City of Kenton Tax Division, 111 W. Franklin Street, Kenton, OH

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 or contact us at 419-673-1355.