

Findlay Tax Rate: 2010 through 2012 the rate is one and one-quarter percent (1.25%) (.0125)
1967 through 2009 the rate was one percent (1%) (.01)

Arlington Tax Rate: One percent (1%) (.01)

Make checks for Findlay and Arlington taxes payable to: City of Findlay

Mail all Findlay and Arlington income tax forms, payments, and correspondence to:

Income Tax Department
Post Office Box 862
Findlay, OH 45839-0862

Due Date for Income Tax Returns: April 15

Non-taxable Income: Social Security benefits, interest, dividends, pension income (1099-R), alimony, active and reserve military pay, workers' compensation benefits, income of individuals who are under age 16

File Joint or Separate: A married couple should file a joint Findlay (or Arlington) income tax return even if they file separately on their Federal and state income tax returns. There is no tax incentive for filing separate Findlay income tax returns.

Who Must File a Findlay Income Tax Return:

Resident individuals, regardless of age, who have income subject to the tax must file even if no tax is due. Non-resident individuals whose Findlay taxable income was not fully withheld upon must file. Non-residents do not need to file if all their tax has been properly withheld by their employers.

Non-resident individuals, sole proprietorships, partnerships, limited partnerships, limited liability companies, limited liability partnerships, associations, corporations, trusts, and S corporations that own rental properties, conduct business, perform services, solicit sales, operate, or maintain an office in Findlay must file, even if no tax is due.

Findlay temporarily suspended the resident individual mandatory filing requirement for tax years 2008 and 2009 for those who had a history of filing "even" returns and whose tax was properly withheld by their employers.

If for tax years 2007, 2008, and 2009...

- Your employer withheld the entire amount of Findlay tax due
- You owned no rental properties
- You had no other business income
- You did not receive a Form 1099-MISC
- You did not earn wages in any other communities
- You had no other sources of taxable income, and

- If you filed an 'even' or an EZ 2007 Findlay Income Tax Return...

...you do not have to file a 2009 Findlay Income Tax Return.

For tax years 2007 and prior: Resident individuals who have income subject to the tax and who are 18 years of age or older during the year must file even if no tax is due.

Non-resident individuals whose Findlay taxable income was not fully withheld upon must file. Non-residents do not need to file if all their tax has been properly withheld by their employer. (No change for 2008 or thereafter.)

Non-resident individuals, sole proprietorships, partnerships, limited partnerships, limited liability companies, limited liability partnerships, associations, corporations, and S corporations that own rental properties, conduct business, perform services, solicit sales, operate, or maintain an office in Findlay must file, even if no tax is due. (No change for 2008 or thereafter.)

Arlington resident individuals who have had all their tax withheld by their employers are required to file even if no tax is due.

What is the credit allowed for residents who work and pay municipal income tax in other communities?

Findlay

Effective January 1, 2009 the credit for Findlay was eliminated.

Through tax year 2008, the credit for residents who work and pay taxes in other communities is one-half percent (.005) of the taxable income earned in the other community, provided the other community's tax rate is 1 percent or greater. For example, if you earned \$40,500 in Ada, Arlington, Bluffton, Bowling Green, Carey, Forest, Fostoria, Leipsic, Lima, McComb, North Baltimore, Tiffin, or Upper Sandusky your credit would be \$202.50 ($\$40,500 \times .005$). Your Findlay tax liability would be \$405 ($\$40,500 \times .01$) and the amount you owe Findlay would be \$202.50 ($\$405.00 - \202.50).

If the other community's tax rate is less than 1 percent, the Findlay credit rate is 1/2 of the other community's tax rate. For example, if you earned \$40,500 in a one-half percent (.005) tax rate community, your credit would be \$101.25 [$\$40,500 \times (1/2 \times .005)$].

No credit is permitted by Findlay or by Arlington for tax that was, will be, or can be refunded by the other community.

Arlington

For Arlington residents, the credit is equal to the tax paid to the other community up to 1 percent (.01). For example, if an Arlington resident earned \$40,500 in Findlay (1% or 1.25% rate) or in Lima (1.5% rate), the credit would be \$405, the same amount as the Arlington tax.

On-line Filing: The on-line filing component of this web site has been temporarily inactivated because the Findlay resident individual filing requirement applicable to this method of filing has been repealed until further notice.