

GENERAL INSTRUCTIONS

Based on Alliance Codified Ordinance, Section 182 et seq.
 Tax Forms and Ordinance available at: www.cityofalliance.com
 Online filing available at: www.municconnect.com/alliance

WHO MUST FILE A TAX RETURN

- (1) Residents of the City of Alliance who have not filed an exemption certificate with the Income Tax Office. A return must be filed even if you received no income or owe no tax.
- (2) Residents of the City of Alliance age 16 or over who receive salaries, wages, commissions, and other earned income for work done or services performed or rendered from all sources of income.
- (3) Resident S corporations, corporations, partnerships and unincorporated businesses.
- (4) NON-RESIDENTS of the City of Alliance, who receive salaries, wages, commissions, and other earned income for work done or services performed or rendered within the City of Alliance, IF NOT COVERED BY A WITHHOLDING PLAN.
- (5) Employers Within the City - On the portion attributable to the City of Alliance of the net profits earned during the effective period of this ordinance of all resident corporations, unincorporated businesses, professions or other entities, derived from sales made, work done, services performed or rendered and business or other activities conducted in the City of Alliance.
- (6) Non-Resident Employers - On the portion attributable to the City of Alliance of the net profits earned during the effective period of this ordinance of all non-resident corporations, unincorporated businesses, professions or other entities, derived from sales made, work done or services performed or rendered and business or other activities conducted in the city of Alliance whether or not such corporations or unincorporated business entities have an office or place of business in the City of Alliance.
- (7) The credit for tax paid to other municipalities by Alliance residents is limited to 1.75% for each location.

RENTAL INCOME

- (1) Residents having Rental Property located in or outside the City of Alliance must file a tax return. However, the tax is computed on the net income only, after allowance for Depreciation, Real Estate Taxes, Repairs, Insurance, etc.
- (2) Non-Residents having Rental Property situated within the City of Alliance must file a tax return. However, the tax is computed on the net income only after allowance for Depreciation, Real Estate Taxes, Repairs, Insurance, etc.

GAMBLING, WAGERING AND LOTTERIES

Income derived from gambling, wagering, lotteries, including the Ohio State Lottery and Multi-state lotteries and games or schemes of chance earned or received by the residents of the City is subject to city income tax.

EXEMPT INCOME

Pensions, Social Security, Unemployment, Interest, Dividends, Capital Gains, Military Pay, Welfare, Insurance Benefits, Alimony, Child Support, Earnings to those under age 16, are not subject to the tax.

ADJUSTMENTS TO INCOME

Allowable Deductions:

(a) Unreimbursed Employees Business Expenses (Federal Form 2106). When used in actual performance of employment (See Federal Form 2106 for instructions and latest information). Federal Schedule 1 must be attached for verification. See instructions on back page of tax form.

Not Allowable Deductions:

- (a) Deferred compensation such as 401 K, IRA, Keogh and pension plans.
- (b) Business or rental loss cannot offset W-2 wages.

ATTACHMENTS ARE REQUIRED TO ALL RETURNS

W-2's - No exceptions

Federal Schedules of income included with return (Includes 1040, 2106, Schedule 1, etc.). **The return is not complete and cannot be filed unless this source data is provided.**

TIME AND PLACE FOR FILING

- (A) Calendar year taxpayer - file between January 1 and April 15 of this year.
- (B) Fiscal year taxpayer - file on or before 105 days after the fiscal year end.
- (C) Where to file- **INCOME TAX DEPARTMENT**

504 East Main Street
 P.O. Box 2025
 Alliance, Ohio 44601
 Phone # 330-821-9190

EXTENSION OF TIME TO FILE

If you wish to have an extension of time to file, you may do either of the following by April 15, 2026.

- (A) Send in a copy of the extension request that was filed with the Internal Revenue Service.
 - (B) Send in a written request to this office. If you wish confirmation, enclose a self-addressed stamped envelope with the request.
- NOTE: An extension grants additional time to file a tax return; it does not extend the time to pay any tax that is due. Payment of such tax should be included with the extension request to ensure approval of such request.**

DECLARATION OF ESTIMATED TAX

A declaration of estimated tax must be filed if a local tax of at least 2.0% is not withheld by your employer and/or the tax due exceeds \$200.00. **Failure to pay estimated taxes will result in penalty charges.** Filing a Declaration of Estimated Tax is not required for those taxpayers whose sole taxable income is local and Alliance City tax is withheld.

RECORDS TO BE MAINTAINED

All taxpayers subject to the Alliance Income Tax shall keep and maintain an accurate record of all information pertinent to their city tax liability. This information shall be kept for five (5) years from the date this return is filed or the withholding taxes are paid.

IMPORTANT INFORMATION

You must pay estimated tax payments if:

You have or expect to have any taxable income where withholding is not done; local taxes of at least 2.0% are not being withheld by your employer; or you engage in business, profession, enterprise, or activity subject to Income Tax where tax is not withheld.

You must file the MANDATORY DECLARATION OF ESTIMATED TAX FOR 2026 (on the face of the tax form), together with the first quarter estimated tax due (1/4 of the annual estimated tax), on or before **APRIL 15**. Additional payments of at least 1/4 of the annual estimated tax must be paid on or before June 15, September 15 and January 15. Please send the Supplied Quarterly Estimate Payment forms to identify your payments. **(No quarterly payment notice will be sent to remind you to make your quarterly payments, so please mark your calendars.)**

Record of Estimated Payments

PAYMENT NO.	DUE DATE	CHECK NO.	DATE PAID	AMOUNT PAID
1.	April 15			
2.	June 15			
3.	September 15			
4.	January 15			