

## **Frequently Asked Questions about Village of Middlefield Income Taxes**

### **Where and when do I file?**

Tax returns may be filed in person at our tax office located at the Municipal Center, 14860 North State Avenue. Office hours are 8:00 am-5:00 pm. Returns may be mailed to 14860 N State Avenue, Middlefield, Ohio 44062

### **Who needs to file?**

All residents and resident businesses regardless of income or age (18 or older) are required to file a return. Part year residents must also file and may prorate their earnings. Non-resident businesses that earn income in Middlefield are required to file. Non-residents who earn income in the Village and do not have local taxes withheld.

### **What is the Village of Middlefield income tax rate?**

The current rate is 1.25%.

### **Does the Village of Middlefield have tax reciprocity?**

No. The Village of Middlefield does not provide a tax credit for taxes paid to other municipalities.

### **If I have a federal extension, do I still need to file an extension with the Village of Middlefield?**

Yes. A copy of your federal extension along with a written request is required to be on file at our Income Tax Department by April 15 to avoid penalty. Caution: An extension of time to file is not an extension of time to pay. If you owe tax, the balance due must be paid with the extension to avoid penalty and interest charges.

### **When are the Village of Middlefield Taxes due?**

On April 15, the final return for the previous year must be filed with payment of any balance due.

**Do I need to file a declaration?**

If you are a resident and your employer does not withhold local taxes, you must file a declaration by April 15 and remit 22.5% of the estimated tax due for that tax year.

**Where can I get a Village of Middlefield Income Tax Return?**

Forms may be obtained at the Municipal Center, the Middlefield Library, Middlefield Post Office and at our website [www.middlefieldohio.com](http://www.middlefieldohio.com).

**I received two tax returns with different account numbers, which should I use?**

Use either form, but be sure to attach the second form, so we may correct our records.

**What if I owe tax and cannot pay the balance due when I file?**

Contact the tax office at (440) 632-5248 to discuss payment arrangements. It is important to file even if you cannot pay to avoid non or late filing penalties.