

#### 181.05 RETURN AND PAYMENT OF TAX.

(a) Each taxpayer or person who engages in business, or whose salaries, wages, commissions and other compensation are subject to the tax imposed by this chapter shall, whether or not a tax is due thereon, make and file a return on or before April 15, and on or before April 15 for each year thereafter with the Commissioner of Taxation on a form or forms furnished by or obtainable upon request from the Commissions setting forth:

(1) The aggregate amounts of salaries, wages, commissions and other compensation earned by him, and/or gross income from such business less allowable expenses incurred in the acquisition of such gross income earned during the preceding year and subject to the tax;

(2) The amount of the tax imposed by this chapter on such earnings and profits; and (Ord. 234-5. Approved by voters 3-25-69.)

(3) Such other pertinent statements, information returns, copies of federal or state tax returns and/or schedules, or other information as the Commissioner of Taxation may require, including a statement that the figures used in the return are the figures used for federal income tax adjusted to set forth only such income as is taxable under the provisions of this chapter.

(b) When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed on or before the fifteenth (15th) day of the fourth (4th) month following the end of such fiscal year or other period.

(c) The Commissioner of Taxation may extend the time for filing of the annual return upon the request of the taxpayer. If the request is granted, the extended due date of the municipal income tax return for any taxpayer that has requested an extension for filing a federal income tax return shall be the last day of the month following the month to which the due date of the federal return has been extended. Any taxpayer not required to file a federal tax return may be granted an extension for a period not to exceed six months.

(Ord. 45-11. Passed 9-20-04.)

(d) The return shall also show the amount of the tax imposed by this chapter on such earnings and profits. The taxpayer making such return shall, at the time of the filing thereof, pay to the Commissioner of Taxation the amount of taxes shown as due thereon; provided, however, that where any portion of the tax so due has been deducted at the source pursuant to the provisions of Section 181.06, or where any portion of such tax has been paid by the taxpayer pursuant to the provisions of Section 181.07, credit for the amount so paid shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of filing the return.

Within three months from the final determination of any Federal tax liability affecting the taxpayer's Municipal tax liability, such taxpayer shall make and file an amended Municipal return showing income subject to the Municipal tax based upon such final determination of Federal tax liability, and pay any additional tax shown due thereon or make claim for refund of any overpayment.

(1) The claiming of credit on a return or declaration for amounts paid to any other municipality under the provisions of Section 181.07 shall constitute an assignment and transfer to the Municipality of all right, title and interest of the taxpayer claiming

such credit in and to any claim for refund of such amounts so paid to such other municipality. In the event a refund is not received by the Municipality in an amount equal to the credit claimed by reason of tax payments made to another municipality and subject to reciprocity, then the taxpayer shall be liable to the Municipality for and as taxes due from the date of the filing of such return upon which such credit was claimed of the amount by which the claimed credit exceeds the amount of refund received by the Municipality.

(2) Assignment of any claim for refund to which a resident may be entitled from any municipality shall be tentatively accepted as payment of that portion of Municipal income tax represented by such assignment. Provided, however, if satisfactory evidence is offered that the taxpayer is entitled to the claim covered by the assignment, such taxpayer shall not be deprived of credit therefor because of fault or neglect on the part of either municipality.

(e) The Commissioner of Taxation is hereby authorized to provide by regulation, subject to the approval of the Board of Review, that the return of an employer or employers, showing the amount of tax deducted by the employer or employers from the salaries, wages, commissions or other compensation of an employee, and paid by him or them to the Commissioner of Taxation shall be accepted as the return required of any employee whose sole income subject to the tax or taxes under this chapter, is such salary, wages, commissions or other compensation.

(f) In the case of a corporation that carries on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorates, or some other method, or in case any person operates a division, branch, factory, office, laboratory or activity within the Municipality constituting a portion only of its total business, the Commissioner of Taxation shall require such additional information as may be necessary to ascertain whether net profits allocable to the Municipality are being distorted by the shifting of income, apportionment of expenses or other devices available to a common control. If the Commissioner finds that a person's net profits allocable to the Municipality are distorted by reason of transactions with stockholders or with other corporations related by stock ownership, interlocking directorates or transactions with such division, branch, factory, office, laboratory or activity or by some other method, he shall adjust such transactions so as to produce a fair and proper allocation of net profits to the Municipality. If necessary, the Commissioner may require the filing of a consolidated return.

(g) A taxpayer who has overpaid the amount of tax to which the Municipality is entitled under the provisions of this chapter may have such overpayment applied against any subsequent liability hereunder, or, at his election indicated on the return, such overpayment, or part thereof, shall be refunded, provided that no additional taxes or refunds of less than one dollar (\$1.00) shall be collected or refunded.

(Ord. 234-5. Approved by voters 3-25-69.)