

103rd Pumpkin Show October 21-24, 2009 Private Property/Lot Concessionaires

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Codified Ordinances of the City of Circleville, Ohio

Complete to November 1, 2007

DISCLAIMER

The Codified Ordinances and other documents that appear in this Folio Infobase may not reflect the most current legislation adopted by the Municipality. The Codified Ordinances are provided for informational purposes only and should not be relied upon as the definitive authority for local legislation. Additionally, the formatting and pagination of the posted documents vary from the formatting and pagination of the official copy. The official printed copy of the Codified Ordinances should be consulted prior to any action being taken.

For further information regarding the official version of any portion of the Codified Ordinances in this Folio Infobase, please contact the Municipality directly.

We, Jean R. Droste, Mayor and Linda Chancey, Clerk of Council, of Circleville, Ohio pursuant to Ohio Revised Code 731.23 and 731.42, hereby certify that the general and permanent ordinances of the City of Circleville, Ohio, as revised, rearranged, compiled, renumbered as to sections, codified and printed herewith in component codes are correctly set forth and constitute the Codified Ordinances of Circleville, Ohio, 1991, as amended to November 1, 2007.

/s/ Jean R. Droste
Mayor

/s/ Linda Chancey
Clerk of Council

Codified, edited and prepared for
publication by

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Cleveland, Ohio

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CIRCLEVILLE, OHIO

191.06 RETURN AND PAYMENT OF TAX.

(a) Dates. Each person who is engaged in business, or whose income, salary, qualifying wages, commissions, or other compensation are subject to the tax imposed by this chapter shall, whether or not a tax be due thereon, make and file a return with the City Auditor on or before April 30th for years prior to taxable year 2004, and on or before April 15th for taxable years 2004 and later. A taxpayer on a fiscal year accounting basis for federal income tax purposes shall file his return within four (4) months from the end of each fiscal year or period for years prior to taxable year 2004, and on or before 105 days for taxable years 2004 and later. However, each resident individual of the City who has no income subject to the City's income tax shall so indicate this fact on their income tax return, including the reason(s) their income is not taxable and, if authorized by the City, shall be relieved of filing future returns unless and until such time the taxpayer receives income taxable to the City.

(b) Content of Returns. The return, including W-2 and 1099 forms, shall be filed with the City Auditor on a form or forms furnished by or obtainable upon request from the City Auditor setting forth:

- (1) The aggregate amounts of income, salaries, wages, commissions, and other compensation earned, and gross receipts from any business, profession, or other activity, less expenses allowable in the calculation of Adjusted Federal Taxable Income for tax years 2004 and later;
- (2) The amount of the tax imposed by this chapter on such earnings and profits; and
- (3) Such other pertinent statements, information returns, federal schedules, or other information as the City Auditor may require, including a statement that the figures used in the return are the figures used in the return for federal income tax, adjusted to set forth only such income as is taxable under the provisions of this chapter.

(c) The City of Circleville Income Tax Department shall accept a generic form of its annual income tax return if the generic form once completed and filed contains all of the information required to be submitted with the City of Circleville's prescribed returns, reports or documents, and if the tax payer or return preparer filing the generic form otherwise complies

with the rules or ordinances of the City of Circleville governing the filing of returns, reports or documents.

(d) Extensions. The City Auditor may extend the time for filing of the annual return upon the request of the taxpayer. For tax years prior to 2004 no extension may exceed six (6) months, or one (1) month beyond any extension requested of or granted by the Internal Revenue Service for filing of the Federal Income Tax Return. for taxable year 2004 the extended due date shall be the last day of the month following the month to which the due date of the federal income tax return has been extended. for taxable years subsequent to 2004 the extended due date shall be the last day of the month to which the due date of the federal income tax return has been extended. The extension request may be made by filing a copy of the taxpayer's request for a federal filing extension, or by filing a written request. The City Auditor may deny the extension if the taxpayer's income tax account with the City of Circleville is delinquent in any way. The City Auditor may require a tentative return, accompanied by payment of the amount of tax shown to be due thereon by the date the return is normally due. No penalty shall be assessed in those cases in which the return is filed and the final tax paid within the period as extended.

(e) Payment with Returns.

- (1) The taxpayer making a return shall at the time of the filing thereof pay to the City Auditor 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 191.16; or where any portion of said tax shall have been paid by the taxpayer, pursuant to the provisions of Section 191.17, or where an income tax, creditable against the City income tax pursuant to Section 191.04 hereof has been paid to another municipality, 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 said return.
- (2) A taxpayer who has overpaid the amount of tax to which the City 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.

(f) Amended Returns.

- (1) Where necessary, an amended return must be filed in order to report additional income and pay any additional tax due, or claim a refund of tax overpaid, subject to the requirements and limitations contained in Sections 191.04 and 191.18. Such amended returns shall be on a form obtainable on request from the City Auditor. A taxpayer may not change the method

of accounting (i.e., cash or accrual) or apportionment of net profits after the due date for filing the original return.

- (2) Within three (3) months from the final determination of any Federal Tax liability affecting the taxpayer's City tax liability, such taxpayer shall make and file an amended City return, showing income subject to the City 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.

(g) In lieu of filing an annual return with the City, each vendor at all festivals, fairs, carnivals, flea markets, and similar type events within the City who are not otherwise engaged in any business activity which would require the filing of a return of payment of tax, shall submit a fifteen dollar (\$15.00) estimated tax payment for each booth located at all festivals, fairs, carnivals, flea markets and similar type events located within the City of Circleville. Furthermore, all property owners, except those exempt under Section 191.14 of the Codified Ordinances of the City of Circleville, who rent vendor space to three (3) or more vendors, as defined above, shall collect the fifteen dollar (\$15.00) estimated tax payment and remit said payment to the Circleville Income Tax Department within seven (7) days of the start date of the rental agreement. Every such property owner, as defined above, required to collect the (\$15.00) estimated tax payment per booth is liable directly to the City of Circleville, Ohio for the payment of such tax, whether actually collected by such real property owner or not.

(h) Any business, profession, association or corporation reporting a net loss is subject to the filing requirements of this chapter.
(Ord. 01-02-2004. Passed 1-6-04.)

City of Circleville

Income Tax Department
Kristin Pontious
Income Tax Commissioner
Kristin.Pontious@ci.circleville.oh.us



City Hall
129 South Court Street
Circleville, Ohio 43113
(740) 477-8254
(740) 477-5941 fax

103rd PUMPKIN SHOW 2009 INCOME TAX COLLECTION PROCEDURE

1. The Circleville Income Tax Department will provide each private lot owner with a private lot owner summary, a concessionaire/vendor tax agreement form(s), and payment receipts for the concessionaire/vendors.
2. The lot owner would add \$15.00 to the total rent due indicating to the concessionaire/vendor that this is for payment of Circleville Income Tax. The \$15.00 payment is in lieu of filing a Circleville City annual income tax return on earned net profits by the concessionaire/vendor during the 2009 Circleville Pumpkin Show.
3. When collecting the lot rent you would also collect the \$15.00 for City Income Tax.
4. The lot owner would complete a concessionaire/vendor tax agreement form(s) for each concessionaire/vendor and provide a Vendor Income Tax Payment Receipt to the concessionaire/vendor to display in a visible place.
5. The lot owner would then remit the total tax due (number of booths X \$15.00), the Private Lot Owner Summary, and the Concessionaire/Vendor Tax Agreement Forms to the Income Tax Department. Property owner may remit individual payments or may submit one check for the total amount. We will accept either method of payment.
6. Please note the number of booths on the Private Lot Owner Summary and each Concessionaire/Vendor Tax Agreement Form.

The tax office would like to extend their appreciation for your cooperation in this matter. If you need additional forms, please contact the office as soon as possible.

City of Circleville

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Kristin Pontious
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September 16, 2009

XXXXXXXXXXXXXXXXXXXX
XXXXXXX
XXXXXXXXXXXXXXXXXXXX

Dear Sir / Madam:

It is almost time for the **2009 103rd Circleville Pumpkin Show**. During the show, many property owners rent spaces on their lots to non-resident vendors. These vendors are required to pay a \$15.00 estimated tax payment in lieu of filing an annual income tax return.

*Per City Tax Ordinance 01-02-2004, all property owners who rent three (3) or more vendor spaces **are required to collect a fifteen-dollar (\$15.00) estimated tax payment** from each space/booth they rent. Many property owners simply collect the \$15.00 estimated tax payment from vendors while collecting the rent for their space.*

Enclosed are copies of the necessary concessionaire/vendor tax agreement form(s). Additional forms are available from the tax office.

Please return the completed private lot summary form, the completed concessionaire/vendor tax agreement forms, and **full payment due to the Income Tax Office before 1:00 P.M. on Thursday, October 22, 2009**, if that is not convenient for you, call and I will make arrangements to pick them up.

Contact the tax office with any questions or problems. During Pumpkin Show we are open weekdays from 7:30 A.M. to 3:00 P.M.

Working together we will insure a safe and successful 2009 103rd Pumpkin Show!

Sincerely,

A handwritten signature in purple ink that reads "Kristin Pontious".

Kristin Pontious, Income Tax Commissioner

City of Circleville

Income Tax Department
Kristin Pontious
Income Tax Commissioner
Kristin.Pontious@ci.circleville.oh.us



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103rd PUMPKIN SHOW 2009 PRIVATE LOT OWNER SUMMARY October 21-24, 2009

Please return this private lot owner summary, the completed tax agreement forms, and total payment to the Income Tax Department by Thursday, October 22, 2009, by 1:00 PM.

NAME OF LOT OWNER _____ DATE _____

ADDRESS OF LOT _____

TOTAL NUMBER OF BOOTHS ON LOT _____

TOTAL AMOUNT PAID (# OF BOOTHS X \$15.00) _____

SIGNATURE _____

Thank you for your continued cooperation and support.

City of Circleville

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103rd PUMPKIN SHOW 2009 CONCESSIONAIRE/VENDOR TAX AGREEMENT FORM

Our City Income Tax Ordinance requires non-resident business individuals to file a City Tax Return for work and/or services performed within the City of Circleville. Since many of the Pumpkin Show Concessionaires are non-resident individuals and/or corporations, I, as City Income Tax Commissioner, am authorized to take reasonable steps to ensure payment of the City of Circleville Income Tax.

In lieu of filing an annual City income tax return, I am requiring you to sign this form and pay a \$15.00 flat tax payment at the time you pay for Pumpkin Show space.

- A) This payment can be used as a credit against City Income Tax if you choose to file a return.
- B) If you do not file a return, the \$15.00 is deemed an income tax payment in full for the 2009 filing year.

Non-Profit, Charitable, Religious and Educational organizations are tax-exempt.

Kristin Pontious, Income Tax Commissioner

CONCESSIONAIRES NAME _____ DATE _____

ADDRESS _____

CITY _____ STATE _____ ZIP _____

NUMBER OF BOOTHS _____ AMOUNT PAID _____

LOCATION _____ TYPE _____

LOCATION _____ TYPE _____

CONCESSIONAIRES SIGNATURE _____