

### **Unpaid Municipal Income Tax - Interest Penalty**

An interest penalty shall be imposed on unpaid income tax of 3% per month and withholding tax of 6% per month. Unpaid estimated income tax will be assessed an interest penalty, on the unpaid quarterly balance due.

An extension will give you extra time to get your paperwork to the Canton City Income Tax Department, but it does not extend the time you have to pay any tax due. You will owe interest on any amount not paid by the deadline, plus you may owe a fine and interest penalties if you have failed to comply with the mandatory Declaration of Estimated Tax requirements.

### **Failure to File Timely - Fine**

A fine may be imposed on a municipal income tax return, other than an estimated income tax return, not filed timely, of twenty-five dollars (\$25.00).

### **Other Penalties**

In addition to the penalties above, the Ohio Revised Code sec 718.99 also provides criminal penalties for failure to comply with the income tax ordinance of up to one thousand dollars or up to six months imprisonment for each offense.

### **Charge for Dishonored Remittance**

There will be a twenty-five dollar (\$25.00) charge to anyone who provides a remittance that is subsequently dishonored by the bank upon which it is drawn.