

CITY OF SIDNEY  
MUNICIPAL INCOME TAX  
RULES AND REGULATIONS TO COMPLEMENT  
SIDNEY CODIFIED ORDINANCE CHAPTER 141

**Loss Carry Forward**

Reg. No. 04-01 Reference: 141.03  
Repealed effective 8/11/09

**Mandatory Filing**

Reg. No. 04-02 Reference: 141.05(a)  
Repealed effective 8/11/09

**Minimal Collection/Refund Amount.**

Reg. No. 04-03 Reference: 141.10, 141.11(e)  
Effective date: 9/1/04

- A) The Taxation Department will not pursue collection or refund of less than \$5.00 shortage/overage on W-2 withholding for employees whose sole income, subject to tax, is paid by the employer to the Tax Administrator.
- B) Less than \$5.00 owed for penalty and/or interest will not be billed separately via mail.

**Write Off Policy**

Reg. No. 04-05 Reference: 141.11  
Effective date: 9/1/04

- A) Tax Administrator has the authority to write off an account after three years from date of death if the taxpayer is deceased and no estate has been created in the probate court of jurisdiction.
- B) Tax Administrator has the authority to write off an account after seven years from the date Small Claims judgment was received, when a taxpayer owes less than \$100.00 actual tax, and the taxpayer is non locatable.
- C) Tax Administrator has the authority to write off an account after three years from the date the tax was due or the return was filed, whichever is later, when the actual tax owed is less than current small claims court costs.

**Abatement of Penalty**

Reg. No 04-06 Reference 141.10(f)  
Effective date: 9/1/04

Tax Administrator has the authority to abate penalty when the taxpayer has entered into a deferred payment agreement and the taxpayer has a payment history that is satisfactory.

**Additional Fees**

Reg. No. 04-07 Reference 141.10(d)  
Effective date: 9/1/04

A fee of \$15.00 will be charged for any returned check.

**Exemption from Filing**

Reg No. 10-01 Reference 141.05(a)  
Effective date 01/01/10

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Individuals who are permanently retired or permanently disabled and who do not have any Sidney taxable income may complete a one-time exemption form declaring their exemption from filing a Sidney income tax return. Such an exemption will remain in force until such time as that individual once again becomes employed or begins earning Sidney taxable income. At that point, this exemption will end and a Sidney tax return will need to be filed.

Individuals who are sixteen (16) or seventeen (17) years of age may be exempt from filing a tax return in accordance with Sidney Codified Ordinance 141.05(a) if such an individual is withheld in full by his or her Sidney employer and that individual has no other income taxable to the City of Sidney.

**Collection at Source**

Reg. No. 10-02 Reference 141.06(d)  
Effective date 01/01/10

The measurement period as described in this section is the prior quarter's withholding return. If an employer withholds more than \$3,000 during the quarter, then future monthly payments are required.

**Collection at Source: Mandatory Electronic Filing of Annual Reconciliation of Withholdings**

Reg. No. 10-03 Reference 141.06(g)  
Effective Date 01/01/10

Any employer with more than 150 employees subject to Sidney withholding is required to remit the Annual Reconciliation of Returns and copies of the W-2 Forms via Magnetic Media in a format prescribed by the Tax Administrator.

All Rules & Regulation issued prior to August 19, 2004 are hereby repealed effective September 1, 2004.