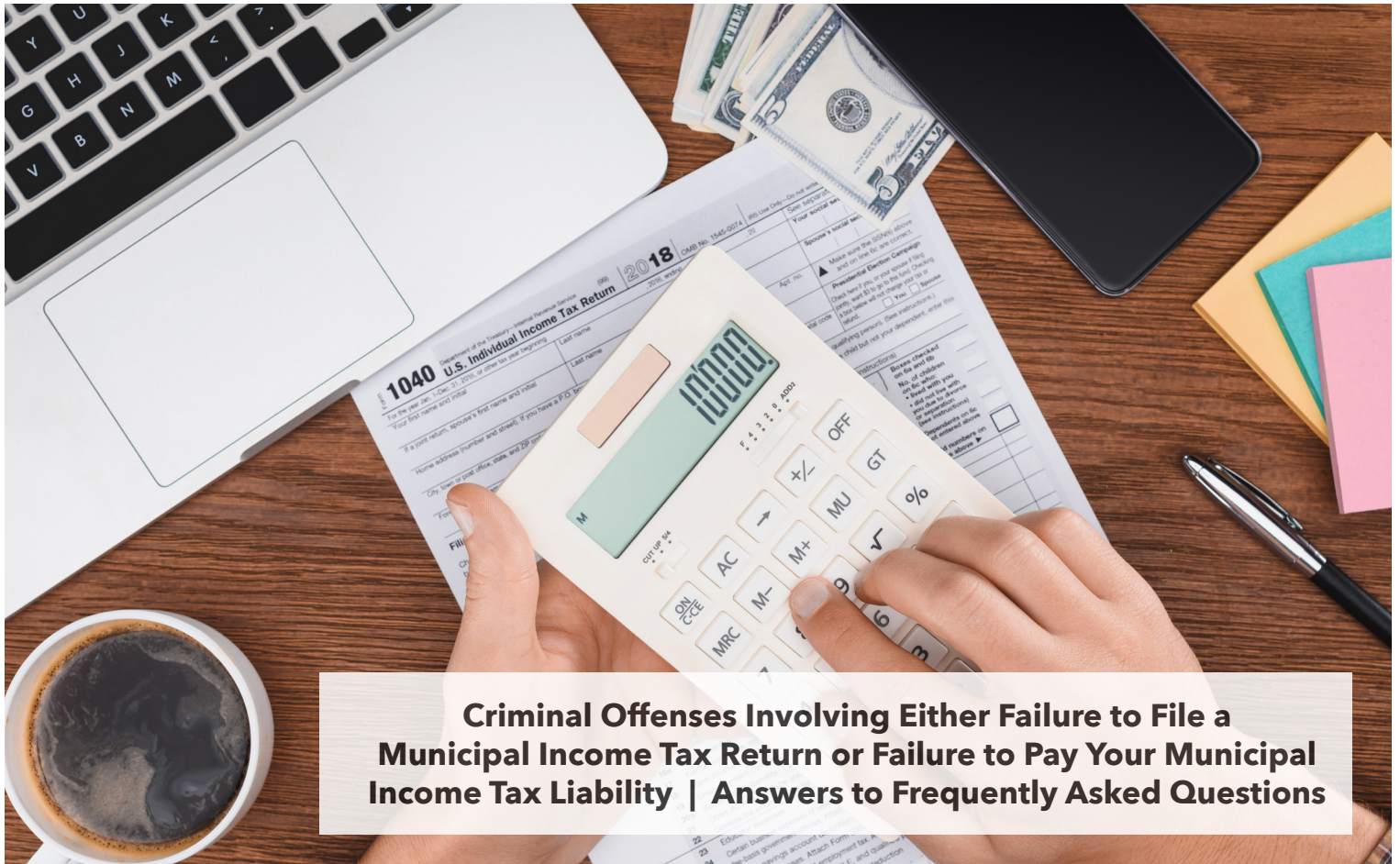


Income Tax Cases in Upper Arlington



Criminal Offenses Involving Either Failure to File a Municipal Income Tax Return or Failure to Pay Your Municipal Income Tax Liability | Answers to Frequently Asked Questions

A 2.5% (2% prior to 2015) municipal income tax is imposed on anyone who earns income in the City of Upper Arlington as well as residents who earn income elsewhere. An offsetting credit up to 2.5% is available when income tax has been paid to another municipality.

Estimated quarterly payments are required when local income tax is not automatically withheld from income, provided the annual liability is \$200 or greater.

All residents aged 18 years or over must file an annual income tax return or a "Declaration of Exemption" with the City of Upper Arlington regardless of whether any tax is due.

The deadline for returns each year is April 15.

This brochure is intended for individuals charged with a criminal offense involving either Failure to File your income tax return or Failure to Pay your tax liability.

Frequently Asked Questions

What penalties am I exposed to?

These offenses are misdemeanors of the first degree and carry a penalty of up to six months in jail and/or a maximum fine of \$1,000 plus court costs. If you are sentenced to jail time, all or some of the days to which you are sentenced may be "suspended" contingent upon successfully complying with the conditions of a term of probation. Conditions of probation generally include no conviction of a same or similar offense during the term of probation. Restitution to the City of Upper Arlington in the amount of your unpaid tax liability (including accumulated penalties and interest) may be an additional condition of probation.

Violation of a condition of probation may result in revocation of the probation and enforcement of days that were previously suspended.

How much are court costs?

Court costs are determined at the end of your case. Each action on the case, including additional court dates, increases the overall court costs.

Do I need an attorney?

It is up to you whether to hire an attorney. The Prosecutor represents the City of Upper Arlington and will NOT act as your attorney. The Prosecutor will not offer legal advice to you. If you believe you need legal advice, you should hire an attorney. If you are indigent and qualify, an attorney may be appointed to you.

How do I get my case dismissed?

If you have a trial and are found not guilty, the case will be dismissed.

How long do I have to work this out and either pay my obligation or file the necessary returns?

Historically, the Prosecutor has looked favorably on resolving the case when the defendant complies with their obligation within a reasonable period of time based on the particular circumstances.

In the past, cases resolved in less than a month received the best resolution.

Short of a conviction to the offense what other resolutions are available if I pay my obligation or file my returns?

We have seen cases resolved with what is referred to as a "Bond Forfeiture" to the offense. This is not a criminal conviction. It is a submittal of fine and forfeiting the money as part of bond. This has been done when the Prosecutor finds the defendant has promptly resolved the case.

What if I don't resolve my issues quickly?

You maintain your right to trial unless you enter a plea of guilty to the offense.

What does pleading guilty mean?

A plea of guilty is a complete admission of the offense. It exposes you to the penalty as outlined in the first question. If you plead guilty it will become part of your criminal record.

May I be placed on probation?

It is up to the Court as to what penalty you are to receive. The Court will consider any mitigation you have as well as the Prosecutor's recommendation.

What if I believe there is a mistake?

Please explain to the Tax Administrator where you believe there is a mistake. You may also want to consider hiring legal counsel to assist you with this matter.

What if I don't show up to Court?

A warrant will be issued for your arrest. Additionally, the court may forward information regarding your non-appearance to the Bureau of Motor Vehicles, which will institute a "warrant block" that will prevent you from registering or transferring registration for any vehicle you own or lease.

This appears to be a civil issue, why am I charged with a criminal offense?

Tax Code violations may be prosecuted as a criminal action or pursued as a civil action. The City is permitted to pursue both or just one course of action.

What if I plead guilty and do not like my sentence?

You have a right to file an appeal of your case within 10 days of your sentence. An appeal will result in a "trial de novo" (a brand new proceeding) in Franklin County Municipal Court. Our Prosecutor will be the same person in Franklin County Municipal Court. If you end up pleading guilty or are found guilty, in addition to any fine, you will be responsible for the court cost in Mayors Court and Municipal Court.

What if I have declared bankruptcy?

A bankruptcy filing does not prevent the filing or continuation of a criminal case against you. It also does not relieve you of the responsibility for filing tax returns. In most cases, the person is still required to pay the municipal income taxes regardless of what happens in bankruptcy court. You should seek legal counsel to obtain advice concerning any bankruptcy proceeding.

