

Notice:

Irrespective of the City Code, State and Federal Law can affect legal requirements. By way of example, the **Norton Codified (NCO)** provides that Norton City Tax Returns are due April 30th, see section NCO 880.06 (*provided below*), where State Law provides that Municipal Tax Returns must be submitted by April 15. In this case, the **State Law controls** and thus **Norton's Tax Returns are due by April 15.**

John Moss
City of Norton Finance Director

NCO 880.06 RETURN AND PAYMENT OF TAX.

(a) Return Required. Each taxpayer, except as herein provided, shall, whether or not a tax is due thereon, make and file a return on or before April 30 of the year following the effective date of this chapter, and on or before April 30 of each year thereafter. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within four months from the end of such fiscal year or period. The Administrator is hereby authorized to provide by regulation that the return of an employer, showing the amount of tax deducted by such employer from the salaries, wages, commissions or other compensation of an employee, and paid by him or her to the Administrator shall be accepted, unless otherwise specified, as the return required of any employee whose sole income, subject to tax under this chapter, is such salary, wages, commissions or other compensation.

(b) Form and Content of Return. The return shall be filed with the Administrator on a form or forms furnished by or obtainable upon request from such Administrator setting forth the following:

(1) The aggregate amounts of salaries, wages, commissions, profits, fees, lottery winnings, winnings from any and all types of gambling, other compensation, other income earned or received, and gross income from any business, profession or other enterprise or business activity, less ordinary, reasonable and necessary expenses incurred in the acquisition of such gross income earned during the preceding year and subject to tax;

(2) The amount of tax imposed by this chapter on such earnings and profits; and

(3) Such other pertinent statements, information returns or other information as the Administrator may require.

(Ord. 29-1973. Passed 2-12-73; Ord. 20-2004. Passed 3-8-04.)