



**SECONDHAND DEALER
LICENSE
CHAPTER 777
CODIFIED ORDINANCES
CITY OF CUYAHOGA FALLS**

License No: _____

License fee paid: _____

IDENTIFICATION AND REGISTRATION

LICENSE PERIOD:

NAME: _____

FROM: _____

COMPANY: _____

TO: **December 31,** _____

TO BE COMPLETED BY APPLICANT: EMAIL: _____

NAME OF APPLICANT: _____

PERSONAL ADDRESS: _____ PHONE: _____

NAME OF BUSINESS: _____

BUSINESS ADDRESS: _____ PHONE: _____

BIRTHDATE: _____ SOCIAL SECURITY NO: _____

DRIVER'S LICENSE NO: _____ STATE OF ISSUANCE: _____

Employees and Persons with interest in business (attach copy of photo ID for each; add additional names on back):

NAME	ADDRESS	PHONE
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Date of inspection by Summit County Department of Weights & Measures of all weighing devices: _____ Please attach a copy of the inspection to this application.

I certify that the information included on this application and any accompanying documents is true to the best of my knowledge.

APPLICANT'S SIGNATURE

DATE

RECORDS CHECK:

POLICE CHIEF

DATE

APPROVED:

MAYOR

DATE

Municipality _____

Business Type

- Corporation
- S-Corp
- LLC
- Partnership
- Non-Profit
- Estate & Trust
- Sole Proprietor / LLC

Reason for Registration

- Courtesy withholding for an employee's resident municipality
- Doing business within the municipality this year (temporary)
Approx. # of days _____ Start Date _____
- Business with a fixed location
Date business began at this location _____

Company Information (List physical address of work performed within this municipality)

Name: _____	Federal ID #: _____
Address: _____	SSN : _____ <small>(required if sole proprietor)</small>
City/State/Zip: _____	
Mailing Address (for withholding tax forms / if different from above) _____ _____	Mailing Address (for net profit tax forms / if different from above) _____ _____

***Please note that your Federal Identification Number will serve as your RITA account number.**

Filing Status:

- Calendar year
- Fiscal year / month ending _____

Do you have any employees? Yes No

Number of employees at RITA location _____

My withholding is filed under a 3rd party account (PEO or common paymaster) Yes No
If yes, list Federal ID # _____

Monthly gross payroll at RITA location \$ _____

I am a small employer (under \$500,000 in gross revenue during previous year) Yes No

Contractors

I am a contractor Yes No

Will you be using sub-contractors? Yes No
If yes, complete page 2.

Total contract amount of the project \$ _____

The Information Hereby Submitted is True and Correct.

Print Name _____	Title _____	Phone Number _____ / /
Signature _____		Date _____

Please complete and sign this Registration Form and return within 10 business days. Please be advised that failure to timely register with RITA may result in delays in the processing of any required income tax filings or may result in future penalty and interest charges, if applicable. If you have any questions please contact the Registration Department at the number below.

Mail to: RITA
ATTN: BUSINESS REGISTRATION
P.O. BOX 477900
BROADVIEW HEIGHTS, OH 44147-7900

ritaohio.com

Call: 800.860.7482, ext. 5008
TDD: 440.526.5332
Fax: 440.526.3136

Sub-contractor Name / Address	_____	\$
	Contact Name	Contract Amount
	_____	_____
	Phone Number	Estimated Start Date
	_____	_____
	EIN or Social Security #	Trade
	_____	_____
Sub-contractor Name / Address	_____	\$
	Contact Name	Contract Amount
	_____	_____
	Phone Number	Estimated Start Date
	_____	_____
	EIN or Social Security #	Trade
	_____	_____
Sub-contractor Name / Address	_____	\$
	Contact Name	Contract Amount
	_____	_____
	Phone Number	Estimated Start Date
	_____	_____
	EIN or Social Security #	Trade
	_____	_____
Sub-contractor Name / Address	_____	\$
	Contact Name	Contract Amount
	_____	_____
	Phone Number	Estimated Start Date
	_____	_____
	EIN or Social Security #	Trade
	_____	_____
Sub-contractor Name / Address	_____	\$
	Contact Name	Contract Amount
	_____	_____
	Phone Number	Estimated Start Date
	_____	_____
	EIN or Social Security #	Trade
	_____	_____
Sub-contractor Name / Address	_____	\$
	Contact Name	Contract Amount
	_____	_____
	Phone Number	Estimated Start Date
	_____	_____
	EIN or Social Security #	Trade
	_____	_____
*If more space is needed, you may attach a separate schedule that includes ALL of the required information listed above.		

2
3
4 CITY OF CUYAHOGA FALLS, OHIO

5
6 ORDINANCE NO. 27 - 2018

7
8 AN ORDINANCE AMENDING SECTION 777 OF TITLE
9 SEVEN, PART ONE OF THE CODIFIED ORDINANCES,
10 RELATING TO SECONDHAND DEALERS, AND DECLARING
11 AN EMERGENCY.
12

13
14 WHEREAS, after the commission of certain theft offenses, violators take the
15 stolen merchandise to local secondhand dealers to sell for cash; and
16

17 WHEREAS, it is important that during police investigations the secondhand
18 dealers comply with the Ohio Revised Code Section 4737.01, as well as the local
19 regulations, by maintaining records necessary to identify the seller of stolen items; and
20

21 WHEREAS, Council finds that secondhand businesses provide a means of
22 disposing of stolen goods. Investigation by police agencies reveals that new, used, and
23 stolen property are acquired and sold by secondhand businesses. Because
24 secondhand businesses can be ready vehicles for the disposal of stolen goods, such
25 businesses should be subject to controls which will decrease the potential traffic in
26 such items; and
27

28 WHEREAS, local regulations must be amended to reflect the present-day needs
29 for proper administration; and
30

31 WHEREAS, the police department has recognized the need for additional
32 changes to Chapter 777, Secondhand Dealers, to better assist with law enforcement
33 and to assist businesses with more efficient compliance.
34

35 NOW, THEREFORE, BE IT ORDAINED by the council of the City of Cuyahoga
36 Falls, County of Summit, and State of Ohio, that:
37

38 Section 1. Chapter 777 of the Cuyahoga Falls Code of Ordinances is hereby
39 amended to provide as follows:
40

41 CHAPTER 777

42 Secondhand Businesses

43
44
45 **777.01 DEFINITIONS; SCOPE OF PROVISIONS.**

46 As used in this Chapter:

- 47
48
49 (a) Acceptable Identification means either of the following:
50

- 51 (1) A current state driver's license or identification card that includes
52 the date of birth, photograph and physical description of the person
53 offering the identification.
54
- 55 (2) Two other pieces of current identification, at least one of which is
56 issued by a government or state agency or subdivision and includes
57 the date of birth, photograph and physical description of the person
58 offering the identification.
59
- 60 (b) Application Date- The date the City receives the required application
61 from an applicant for a secondhand business license.
62
- 63 (c) Secondhand- Any item or thing which has been used or which has been
64 previously traded or sold by another retailer.
65
- 66 (d) Secondhand Business- A shop, store, enterprise, profession, activity,
67 establishment or undertaking of any nature conducted directly or
68 indirectly for profit or benefit and as a substantial means of livelihood
69 by the purchase or sale of regulated property.
70

71 The term "Secondhand Business" is not meant to include any of the
72 following:
73

- 74 (1) The activity of any federal, state or local government or
75 governmental subdivision or agency, or of any organization exempt
76 from taxation by the Internal Revenue Service as a non-profit
77 entity.
78
- 79 (2) Any person conducting a garage or yard sale.
80
- 81 (3) Any business whose inventory consists primarily of items which
82 are at least thirty years old and which are considered "antiques" or
83 "collectibles."
84
- 85 (4) Any business whose inventory consists primarily of items that are
86 not regulated property.
87
- 88 (e) Regulated Property- The following used or secondhand property:
89
- 90 (1) Precious metals, including but not limited to, any metal valued for
91 its character, rarity, beauty or quality, including gold, silver,
92 platinum or other metals, whether as a separate item or in
93 combination with other items.
94
- 95 (2) Precious gems, including but not limited to, any gem valued for its
96 character, rarity, beauty or quality, including diamonds, rubies,

- 97 emeralds, sapphires or pearls, or other precious or semi-precious
98 gems or stones, whether as a separate item or in combination with
99 other items or as a piece of jewelry.
- 100
- 101 (3) Watches and jewelry containing precious metals or precious gems,
102 including but not limited to, rings, necklaces, pendants, earrings,
103 brooches, chains, pocket watches, wrist watches, or stop watches.
- 104
- 105 (4) Flatware, including but not limited to, knives, forks, spoons,
106 candlesticks, coffee and tea sets, or ornamental objects which are
107 primarily made with precious metals.
- 108
- 109 (5) Audio equipment, including but not limited to, tape decks or
110 players, compact/digital disc players, sound metering devices,
111 tuners, amplifiers, speakers, transceivers, equalizers, receivers,
112 phonographs, turntables, stereos, radios, clock radios, car stereos,
113 car speakers, or citizen band radio/transceivers.
- 114
- 115 (6) Video equipment, including but not limited to, televisions,
116 videotape or videodisc recorders, videotape or videodisc players,
117 video cameras, or video monitors.
- 118
- 119 (7) Photographic and optical equipment, including but not limited to,
120 cameras, camera lenses, camera filters, camera motor drives,
121 camcorders, light meters, flash equipment, movie projectors, slide
122 projectors, photography processing equipment, photography
123 enlarging equipment, rifle scopes, spotting scopes, or electronic
124 sighting equipment.
- 125
- 126 (8) Computers, including but not limited to, telefacsimile machines,
127 word processors, printers, copiers, duplicators, calculators, cash
128 registers, transcribers, dictaphones, computers, home computers,
129 laptop computers, modems, monitors, iPads, tablets, webcams,
130 routers, hard drives or any computer equipment, accessories, or
131 components.
- 132
- 133 (9) Portable electronic devices, including but not limited to, cell
134 phones, smart phones, portable home phones, MP3 players, GPS
135 units or systems, radar detectors, Bluetooth devices, satellite
136 phones, iPods, iPads, tablets or similar devices, any cell phone or
137 portable electronic accessories, or components.
- 138
- 139 (10) Power equipment and tools, including but not limited to, air
140 hammers, air tools, nail guns, power staplers, power saws, power
141 sanders, chain saws, power drills, lathes, joiners, shop vacuums,

142 paint sprayers and accessory equipment, generators, air
143 compressors or pressure washers.

144

145 (11) Automotive hand tools, including but not limited to, wrench sets,
146 socket sets, screw driver sets, pliers, vise grips, tool boxes, auto
147 body hammers, jacks or timing lights.

148

149 (12) Power yard and garden tools, including but not limited to, garden
150 tractors, lawn mowers, rototillers, lawn sweepers, weed or brush
151 cutters, trimmers, or blowers.

152

153 (13) Video game equipment and DVD or CD items, including but not
154 limited to, any video game systems, game controllers, video games,
155 DVD movies or sets, music CD's or sets, or any video game, DVD,
156 or CD accessories or components.

157

158 (14) Musical instruments, including but not limited to, pianos, organs,
159 guitars, violins, cellos, trumpets, trombones, saxophones, flutes,
160 drums, percussion instruments, or electronic synthesizers.

161

162 (15) Sporting goods equipment, including but not limited to, bicycles,
163 golf clubs, golf bags, golf accessories or components, tennis
164 rackets, tennis accessories or components, baseball bats, baseball
165 gloves, baseball accessories or components, football accessories or
166 components, soccer accessories or components, lacrosse
167 accessories or components, snow skis, snow poles, snow skiing
168 accessories or components, treadmills, exercise equipment,
169 accessories or components.

170

171 (16) Gift cards, including but not limited to, any preloaded debit or gift
172 card that allows the cardholder to use it for the purchase of goods
173 or services for another business or retailer. This section does not
174 include gift cards which are used at the business for which they
175 were purchased.

176

177 (17) Household appliances, including but not limited to, stoves, ovens,
178 freezers, refrigerators, dish washers, trash compactors, clothes
179 washers or dryers.

180

181 (f) The term "Regulated Property" is not meant to include any of the
182 following:

183

184 (1) Vehicles required to be registered with the Ohio Bureau of
185 Motor Vehicles.

186

187 (2) Dishware or glassware.

188
189
190
191
192
193
194
195
196
197
198
199
200
201
202
203
204
205
206
207
208
209
210
211
212
213
214
215
216
217
218
219
220
221
222
223
224
225
226
227
228
229
230
231
232
233

- (3) Household furniture
- (4) Sports cards, fantasy trading cards or comic books
- (5) Money or stamps authorized or adopted by a domestic or foreign government.
- (6) Books, magazines, newspapers or similar items.
- (7) Clothing.
- (g) Secondhand Business License- The license issued to a secondhand business pursuant to this ordinance.
- (h) Transaction- The purchase of regulated property. There are as many transactions in a single purchase as the number of items acquired by the buyer from the purchase.
- (i) Purchase- The acquisition of or the act of acquiring title to property by a buyer in exchange for valuable consideration given to the seller.
- (j) Tag Number- A unique number, letter, symbol or other identification mark.
- (k) Chief of Police- In this Chapter, the Chief of Police means the City of Cuyahoga Falls Chief of Police or his designee.

777.02 SECONDHAND BUSINESS LICENSE REQUIRED

- (a) No person, shop, store, enterprise, profession, activity, establishment or other entity shall operate as a secondhand business without first obtaining a license from the Mayor of the City of Cuyahoga Falls or his designee.
- (b) Every applicant for a license shall make an application in writing to the Police Department, which application shall set forth the name under which the business is to be conducted, the name of each person owning or having an interest in the business, the name of any person to be employed in the business, the location where the business is to be conducted, and the type of articles to be purchased, sold or exchanged. The application must be made by the person who is conducting the business.
- (c) No license shall be issued to any applicant if the applicant, any of the persons owning or having an interest in the business, or any employee of

234 the business has been convicted of any felony or any crime involving
235 fraud, theft, receiving or possessing stolen property in the five years
236 immediately preceding the date of the license application.

237

238 (d) Licenses issued under this Chapter shall not be transferable to any
239 person, partnership, corporation, or other entity and the business may
240 be conducted only at the location for which the license is issued. The
241 license must be so placed as to be made conspicuously visible.

242

243 (e) Every licensee shall inform the Police Department in writing, within five
244 days of any change in persons owning or having an interest in the
245 business or persons employed in the business.

246

247 **777.03 INSPECTIONS AND TESTS OF WEIGHTS AND MEASURES.**

248

249 Every license applicant must obtain an inspection and test from the
250 appropriate county fiscal officer or auditor of any scales, balances, or other
251 instruments and devices for weighing and measuring, and any appliances and
252 accessories associated with any such instruments and devices used at the
253 location indicated on the application. The applicant shall provide proof of the
254 inspection and test satisfactory to the Chief of Police, if applicable.

255

256 **777.04 RECORDS, TAGGING, AND RECORDS INSPECTIONS.**

257

258 (a) Every secondhand business under the provisions of this Chapter shall keep an
259 electronic, printed or written record, in English, which shall record the receipt
260 of any secondhand article described in Section 777.01 (e), an accurate
261 description thereof, the price paid the seller, address, name, date and hour of
262 purchase, the driver's license number or state identification card number, or
263 other personal identification of the seller. The record shall at all times be open
264 to the inspection of any member of the Police Department or the Mayor or his
265 designee. Entries shall be consecutively numbered and shall not be erased,
266 altered or removed. Copies of these records shall be made available upon
267 request of any member of the Police Department or the Mayor or his designee.

268

269 (b) Every secondhand business under the provisions of this Chapter, at the time of
270 acquiring through purchase or exchange any secondhand article, shall attach a
271 tag with a designating number thereon, legibly printed, in ink, in the English
272 language, to each article, and shall make an entry of such number in the record
273 provided in Section 777.04(a).

274

275 **777.05 REPORTING TO LEADSONLINE OR SIMILAR ENTITY**

276

277 (a) The City of Cuyahoga Falls Police Department shall enter into a contract
278 for services and maintain its contract for services with LeadsOnline or a
279 similar entity in order to enhance its investigative services to protect both
280 secondhand businesses and members of the general public. In the event

281 of a change to its electronic reporting system, the city shall notify all
282 licensed secondhand businesses in the city of the change within a
283 reasonable time prior to such change.
284

285 (b) Every secondhand business shall own, operate or maintain reliable
286 access to a functioning computer system with internet access for the
287 purposes described herein. Every secondhand business shall subscribe
288 to LeadsOnline or the city's current electronic reporting system and
289 maintain said subscription throughout the term of the secondhand
290 business' license.
291

292 (c) Every secondhand business shall furnish a report of every secondhand
293 article, as described in Section 777.01, taken in pawn, purchased, or
294 otherwise accepted by such secondhand business as soon as reasonably
295 possible after the transaction is consummated, but no later than the
296 following calendar day, by uploading such report to the LeadsOnline
297 program or the electronic system then in use by the city via a secure
298 internet connection. For every report, the secondhand business shall
299 input information to every data field supported by the LeadsOnline
300 system or the system then currently in use by the Cuyahoga Falls Police
301 Department. No entry into the system shall be erased or tampered with
302 by the secondhand business or any person.
303

304 (d) No item shall be received or accepted unless the person from whom the
305 article is acquired exhibits a driver's license or state-issued identification
306 card and the identifying numbers are recorded on the electronic report
307 submitted to LeadsOnline or the electronic system then in use by the
308 city.
309

310 (e) If any article that is left on deposit, pledged or purchased has engraved
311 thereon a number, word or initials or contains settings of any kind, the
312 description of the article in the electronic report shall contain the
313 number, word or initials engraved and shall describe the setting of the
314 item and the number of each kind.
315

316 (f) Every secondhand business shall furnish a photograph of every article of
317 jewelry, precious metal or stone, regardless of value taken in pawn,
318 purchased or accepted by such secondhand business, as soon as
319 reasonably possible after the transaction is consummated, but no later
320 than the following calendar day, by uploading the photograph to the
321 LeadsOnline or other program via a secure internet connection.
322

323 (g) In the event the electronic reporting system malfunctions or is otherwise
324 not operational, the secondhand business shall, at all times during such
325 malfunction or non-operation, keep written records of any transactions
326 that would have otherwise been entered in the electronic reporting

327 system and shall submit such records to the Cuyahoga Falls Police
328 Department within twenty-four (24) hours of such transaction during the
329 nonoperational period. The written records shall contain all information
330 required on the electronic reporting system.

331

332 **777.06 HOLDING PERIODS FOR REGULATED PROPERTY.**

333

334 (a) No business shall sell, or offer to sell, or remove, disassemble, clean,
335 repair, paint, take apart, or change the appearance or form of any
336 regulated property for a period not less than fourteen (14) days from the
337 day of acquisition.

338

339 (b) Any regulated property that is being held by the business during the
340 fourteen (14) day waiting period shall be available, during regular
341 business hours, for inspection by any sworn police officer acting in an
342 official capacity. If the business is holding the regulated property at an
343 off-site location then the business will make reasonable arrangements for
344 the regulated property to be inspected at the next business day unless
345 otherwise approved by the Chief of Police.

346

347 **777.07 POLICE HOLD FOR REGULATED PROPERTY.**

348

349 The Chief of Police and any Cuyahoga Falls police officer, working in
350 official capacity, may require a business to place a "Police Hold" on any
351 regulated property when they have reasonable grounds to believe the item is
352 associated with criminal conduct. The Police Hold will be for a period not less
353 than 30 days.

354

355 **777.08 PURCHASES FROM MINORS; HOURS OF OPERATION.**

356

357 No person shall receive, by sale, barter, exchange, or otherwise, any article
358 mentioned in this Chapter from a minor under the age of eighteen (18) years. There
359 shall not be any purchase from any person or persons between the hours of 10:00
360 p.m. and 8:00 a.m. on every day of the week.

361

362 **777.09 ADVERTISEMENT.**

363

364 No business licensed under the provisions of this Chapter shall be advertised
365 through the use of any medium, without including within the advertisement the
366 license number from the license received from the Mayor or his designee.

367

368 **777.10 RESPONSIBILITY OF THE LICENSEE.**

369

370 Every act or omission of an agent or employee which constitutes a violation of
371 any provision of this Chapter shall be deemed the act or omission of the licensee if
372 such act or omission occurs with the authorization, knowledge, or approval of the
373 licensee, or as a result of the licensee's negligent failure to supervise the agent's or

374 employee's conduct. The licensee shall also be punished for such act or omission in
375 the same manner as if the licensee committed the act or caused the omission.
376

377 **777.11** **LICENSE REVOCATION; APPEALS.**
378

379 (a) The Chief of Police or his designee may at any time revoke or suspend any
380 license granted under the authority of this Chapter for failure to comply with
381 the terms of this Chapter or any law or ordinance applicable to the business so
382 licensed.
383

384 (b) The Chief of Police or his designee shall revoke any license granted under the
385 authority of this Chapter if the licensee has been convicted of receiving stolen
386 property.
387

388 (c) In case of the refusal to issue or renew a license by the Chief of Police or his
389 designee or the revocation or suspension of a license by the Chief of Police or
390 his designee, the applicant or licensee may appeal to a Review Board consisting
391 of the Chairperson of the Public Affairs Committee of Council, the Director of
392 Finance, and the Director of Law or the designees of such persons. Notice of
393 appeal shall be in writing, with the reasons for the appeal specified therein, and
394 shall be filed with the Chief of Police or his designee within ten (10) days from
395 the date of the Chief of Police's or his designee's action. Within ten (10) days
396 after the filing of such notice, the Board shall proceed to hear such appeal, at
397 which hearing all parties interested shall be afforded an opportunity to be
398 heard. The Board shall render a decision within ten (10) days of the conclusion
399 of the hearing. The Board may sustain, reverse, or modify the action of the
400 Chief of Police or his designee.
401

402 (d) In the absence of conditions posing an imminent threat to health, safety, or
403 property, as determined by the Director of Law, or unless a license has been
404 revoked by the Chief of Police or his designee because the licensee has been
405 convicted of receiving stolen property as provided in paragraph (b) herein, a
406 licensee who is lawfully operating but whose license is subject to revocation or
407 suspension, or which the Chief of Police or his designee has refused to renew,
408 may continue operating during the pendency of an appeal under this section.
409

410 **777.99** **PENALTIES.**
411

412 Whoever violates any of the provisions of this Chapter shall be guilty of a
413 misdemeanor of the fourth degree and in addition to any other penalty provided by law
414 shall be fined not less than Two Hundred Fifty Dollars (\$250). Each day during which
415 noncompliance or a violation continues shall constitute a separate offense.
416

417 Section 2. Existing Chapter 777 is hereby repealed.
418

419 Section 3. Any ordinances or resolutions or portions of ordinances and
420 resolutions inconsistent herewith are hereby repealed, but any ordinances and
421 resolutions not inconsistent herewith and which have not previously been repealed are
422 hereby ratified and confirmed.
423

424 Section 4. It is found and determined that all formal actions of this Council
425 concerning and relating to the passage of this ordinance were taken in an open
426 meeting of this Council and that all deliberations of this Council and of any
427 committees that resulted in those formal actions were in meetings open to the public,
428 in compliance with all requirements including Chapter 107 of the Codified Ordinances.
429

430 Section 5. This ordinance is hereby declared to be an emergency measure
431 necessary for the preservation of the public peace, health, safety, convenience and
432 welfare of the City of Cuyahoga Falls and the inhabitants thereof, and provided it
433 receives the affirmative vote of two-thirds of the members elected or appointed to
434 Council, it shall take effect and be in force immediately upon its passage and approval
435 by the Mayor; otherwise it shall take effect and be in force at the earliest period
436 allowed by law.
437

438
439 Passed: 04-09-18

Mary Nichols-Rhodes
President of Council

440
441
442
443 Don Conrad
Clerk of Council

444
445
446
447 Approved 4-10-2018

[Signature]
Mayor

448
449
450 3/26/18
451 O:\2018ords\Amend -777 Secondhand Dealers.doc

Filing Due Dates

Form 11

Employer's Municipal Tax Withholding Statement

Semi-Monthly Filers The 3rd banking day after the 15th of each month
and the 3rd banking day after the last day of each month

Monthly Filers The 15th day of the month following the month withheld

Quarterly Filers The last day of the month following the end of the quarter:
1st Quarter - April 30th
2nd Quarter - July 31st
3rd Quarter - October 31st
4th Quarter - January 31st

Form 17

Reconciliation of Income Tax Withheld and W-2 Transmittal

Annually On or before the last day of February following the calendar year in which the taxes were withheld

Form 27

Net Profit Tax Return

Annually The 15th day of the 4th month following the end of the taxpayer's taxable year

Form 20-EXT

Net Profit Estimated Income Tax and/or Extension of Time to File

Quarterly The 15th day of the 4th, 6th, 9th, and 12th months after the beginning of the taxable year.