

EMPLOYER'S RETURN OF TAX WITHHELD

PORT CLINTON, OHIO

W1

Check must accompany form and be received and be post marked by due date to avoid penalty.

Instructions on Bottom Panel

Table with 5 columns: Line Item, Description, DOLLARS, CENTS. Rows include Taxable Earnings, Actual Tax Withheld, Adjustment of Tax, Interest, Penalty, and Total.

I hereby certify that the information and statements contained herein are true and correct.

(Signed) \_\_\_\_\_

(Official Title) \_\_\_\_\_

THIS RETURN MUST BE FILED ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO: CITY OF PORT CLINTON - TAX DEPT.

MAIL TO: CITY OF PORT CLINTON DEPARTMENT OF TAXATION 1868 EAST PERRY STREET PORT CLINTON, OHIO 43452-1499

FOR MONTHS OF

DUE ON OR BEFORE

RETURN PART 1 - KEEP PART 2 FOR YOUR RECORDS

F.I.D. # \_\_\_\_\_

If receipt is desired, return Taxpayer's Copy of this form and enclose self-addressed, stamped envelope.

Notify Income Tax Department promptly of any change in ownership or name and address shown above. W-1

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INSTRUCTIONS FOR PREPARING AND FILING FORM W-1

Who Must File:

Each employer within the City of Port Clinton (who has established an "employer-employee" relationship) who employs one or more persons is required to withhold the tax of 1 1/2% from all compensation paid employees at the time or times such compensation is paid, and to file Form W-1 and remit such tax to the Department of Taxation on or before the 15th day of the month following the quarterly period in which the withholding was made.

Definition of "Employer"

The term "employer" means an individual, copartnership, association, corporation (including a corporation of the first or non-profit class), governmental administration agency, arm, authority, board, body, branch, bureau, department, division, section, unit, or any other entity, who or that employs one or more persons on a safety, wage, commission, or other compensation basis, whether or not such employer is engaged in business as defined in the Ordinance and in the Regulations.

Quarterly Return

The quarter in which compensation is paid, not earned, is the period for which Quarterly Return on Form W-1 is to be made.

Interest and Penalties

All taxes required to be withheld by employers under the provisions of this ordinance and remaining unpaid shall bear interest of the federal short term rate, plus 5%. In addition, the employers required to withhold taxes from employees under the provision of this ordinance, shall be subject to a penalty of 50% of the amount not timely paid per period. The penalty for non-filing and/or late filing includes a penalty of \$25.00 per month per period up to a maximum penalty of \$150.00.

Failure to File Return and Pay Tax

Any person, firm or corporation who shall fail, neglect or refuse to make any return or declaration required by the Ordinance, or any taxpayer who shall refuse to pay the tax penalties and interest imposed by the Ordinance, or any person who shall refuse to permit the Department of Taxation or any duly authorized agent or employee to examine his books, records and papers, or who shall knowingly make any incomplete false or fraudulent return, or who shall attempt to do anything whatever to avoid payment of the whole or any part of the tax shall be guilty of misdemeanor and shall be fined not more than Five Hundred Dollars (\$500.00) or imprisoned for not more than (60) days, or both. The failure of any taxpayer to receive or procure a return shall not excuse such taxpayer from making a return or from paying such tax.

Item 2 - Shall be the actual tax withheld for Port Clinton at the rate of 1 1/2%.

Item 3 - To adjust current payment for underpayment or overpayment in previous quarter. Specify which.

If any check, in payment of taxes, is dishonored or unpaid by reason of the drawer having no account or having insufficient funds, or on which payment has been stopped the sum of forty (40.00) dollars (to cover the additional cost of the City thereof entailed) will be made and collected in addition to the amount due.