

CITY OF WAUSEON, OHIO — EMPLOYER'S RETURN OF TAX WITHHELD

Instructions on Reverse
side of Taxpayer's Copy

Form W-1

230 CLINTON STREET • WAUSEON, OHIO 43567 • (419) 335-1171

	Dollars	Cents
1. Taxable Earnings paid all employees 1½% to Wauseon, Ohio City Income Tax	\$	
2. Actual Tax Withheld for City Income Tax	\$	
3. Adjustment of Tax for Prior Quarter (see Instructions).	\$	
4. INTEREST (see instructions).	\$	
5. PENALTY (see instructions).	\$	
TOTAL	\$	

Taxes withheld for the period checked:

- Jan. thru March Due 4/30
 April thru June Due 7/31
 July thru Sept. Due 10/31
 Oct. thru Dec. Due 1/31
 Month of _____

**PAYMENT AFTER THE DUE DATE MUST
INCLUDE INTEREST AND PENALTY.**

MAKE CHECK OR
MONEY ORDER PAYABLE TO:
CITY OF WAUSEON, OHIO - INCOME TAX
MAIL TO: Income Tax Dept.
230 CLINTON STREET, WAUSEON, OH 43567

SUBMITTED BY _____

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

INSTRUCTIONS FOR PREPARING AND FILING FORM W-1

WHO MUST FILE:

Each employer within the City of Wauseon, Ohio who employs one or more persons is required to withhold city tax at the rate of one and one-half percent (1½%) from all compensation paid all employees (before any deductions) at the time such compensation is paid. Form W-1 shall be filed with the Commissioner of Taxation along with payment of withholding tax due within 30 days from the end of each period in which the withholding deduction was made. Each employer that has withholding tax of \$200 or more during the month shall remit payment of withholding tax within 15 days after the close of each calendar month in which the withholding deduction was made.

FAILURE TO FILE EMPLOYER'S RETURN OF TAX WITHHELD AND PAY WITHHOLDING TAX DUE:

Failure to file the applicable Employer's Return of Tax Withheld and remit the withholding tax due is subject to interest and late fee as provided in Section 191.10 of the Codified Tax Ordinance. The officer or employee having the responsibility of filing Employer Returns and paying tax due is personally liable for the failure to file the return and pay the tax due. Failing, neglecting or refusing to withhold the tax from the employee or failing, neglecting, or refusing to pay the tax, interest and late fees imposed shall be guilty of a first

degree misdemeanor and shall be fined not more than one thousand dollars (\$1000) or imprisoned not more than six (6) months or both, for each offense. Failure of any taxpayer to receive a return will not excuse him from making an Employer's Return and paying the withholding tax due.

HOW TO PREPARE THIS FORM:

Line 1 — Enter total compensation PAID all taxable employees during period for which return is made. If no compensation was paid during the period, so indicate and return Form W-1.

Line 2 — Enter total ACTUAL tax withheld from taxable employees during the period for CITY OF WAUSEON, OHIO — INCOME TAX.

Line 3 — To adjust current payment of actual tax withheld for underpayment or overpayment in previous period.

Line 4 — See www.cityofwauseon.com for interest calculation and enter total if paid after date due.

Line 5 — Compute late fee of up to 50% of the tax due and late filing penalty of \$25 per month up to \$150 and enter total if paid after date due.

WITHHOLDING TAX RECONCILIATION — CITY OF WAUSEON, DIVISION OF TAXATION

Form W-3

230 CLINTON ST. • WAUSEON, OH 43567 • (419) 335-1171

1. Total number of employees	_____	<i>Wauseon Income Tax Withheld For Tax Year</i>	_____
2. Total payroll for the year	\$ _____	First quarter ending March 31	\$ _____
3. Less payroll not subject to tax	\$ _____	Second quarter ending June 30	\$ _____
Attach explanation		Third quarter ending September 30	\$ _____
4. Payroll subject to tax	\$ _____	Fourth quarter ending Dec. 31	\$ _____
5. Withholding tax liability at 1½% of Line 4	\$ _____	6. Total remitted for the	\$ _____
		7. *Overpayment \$ _____	or additional tax due \$ _____

*Refunds are not automatically issued. If refund of overpayment is requested, please attach explanation. If additional tax is due, enclose payment with return.

Submitted by: _____
 Official Title: _____
Owner, Partner, Member, President, Treasurer
 Date: _____

ORIGINAL MUST BE RETURNED WITH W-2's BY FEBRUARY 28th.
 ALL 1099 FORMS ARE DUE FEBRUARY 28th.