

**CITY OF DELPHOS, OHIO**

**EMPLOYER'S RETURN OF TAX WITHHELD—FORM W-1  
UNDER ORDINANCE No. 1989-45**

**INSTRUCTIONS  
REVERSE SIDE OF  
TAXPAYER'S COPY**

**INCOME TAX DEPARTMENT**

I hereby certify that the information and statements contained herein and in any schedules or exhibits attached are true and correct.

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

Official Title \_\_\_\_\_  
Owner, Partner, Member, President, Treasurer, Agent.

**THIS RETURN MUST BE FILED ON OR BEFORE  
DUE DATE AS SHOWN**

**MAKE CHECK OR MONEY ORDER PAYABLE TO:  
CITY OF DELPHOS, OH**

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

1. Number of Taxable Employees .....
2. Total Salaries, Wages, Commissions and other Compensation Paid all employees (\*) .....
3. Less: Non-taxable Items (Compensation paid non-residents for Services outside Delphos) .....
4. Taxable Earnings (Item 2 minus item 3) .....
5. Actual Tax Withheld in quarter at 1.5% .....
- 5a. Adjustment for Tax for prior quarter .....
6. Interest (See Reverse Side Taxpayer's Copy) .....
7. Penalty (See Reverse Side Taxpayer's Copy) .....
8. Total (Include interest and penalty if due) .....

\$		
\$		

\*If no wages paid for this quarter, mark "None" and return this form with explanation.

FOR MONTHS OF \_\_\_\_\_

DUE ON OR BEFORE \_\_\_\_\_

**MAIL TO  
CITY OF DELPHOS  
DEPARTMENT OF TAXATION  
608 N. Canal St.  
Delphos, Ohio 45833**

**NOTIFY 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 Delphos (who has established an "employer-employee" relationship) who employs one or more persons is required to withhold the tax of 1.5% 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 last day of the month next following the month or quarter in which the withholding was made.

### Definition of "Employer":

The term "employer" means an individual, partnership, 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 salary, wage, commission, or other compensation basis, whether or not such employer is engaged in business as defined in the Ordinance and in the Regulations.

### Interest and Penalties:

All taxes required to be withheld by employers under the provisions of this ordinance and remaining unpaid after they have become due shall bear interest at the rate of 1% per month and subject to a penalty of 5% per month.

### 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 Commissioner 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 the 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 six (6) months, 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 1 - Enter total number of employees after eliminating those who are non-taxable.
- Item 2 - Enter total salaries, wages, commissions, incentive payments, bonuses and other compensation PAID all employees during quarter for which return is made. If no salaries, wages or other compensation was paid during this quarter, so indicate and file form W-1 with explanation.
- Item 3 - Enter that portion of the compensation paid to bona fide non-resident employees for services rendered outside the City of Delphos.
- Item 4 - Represent the difference between Items 2 and 3.
- Item 5 - Shall be the actual tax withheld at the rate of 1.5%
- Item 5a - 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, a charge to cover the additional cost of the City thereby entailed will be made and collected in addition to the total amount due.