

CITY OF DELPHOS, OHIO
EMPLOYER'S RETURN OF TAX WITHHELD-FORM W-1

INSTRUCTIONS
REVERSE SIDE

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

1. Number of Taxable Employees..... _____
2. Total Salaries, Wages, Commissions and other Compensation Paid all employees (*)..... _____
3. Less: Non-taxable Items (Compensation paid nonresidents for Services outside Delphos)..... _____
4. Taxable Earnings (Item 2 minus item 3)..... _____
5. Actual Tax Withheld in quarter at 1.75%..... _____
- 5a. Adjustment for Tax for prior quarter..... _____
6. Interest (See Reverse Side)..... _____
7. Penalty (See Reverse Side)..... _____
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, OH 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 1.75% 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 next following the month or the last day of the next month following the 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.

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 6% per year (.5% per month) and subject to a late payment penalty of 50% and a late filing penalty of \$25 per month. Interest is based on the Federal Short Term rate and may change annually.

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 One Thousand Dollars (\$1,000.00) 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 the 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 1.75%.
- 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.