

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

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 below)	
7	Penalty (See Below)	
8	Total (include interest and penalty if due)	

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

Name: _____

Address: _____

Federal Tax ID: _____ Period _____

Signature: _____

Title: _____ Date _____

*Return top portion with payment.
This return must be filed on or before due date.
Checks or money orders can be made payable to City of Delphos, Ohio*

Who Must File:

Each employer within the City of Delphos (who has established an "employer-employee" relationship who employees 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 Income Tax Department on or before the 115th 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 employees 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 Tax Administrator 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 to any taxpayer to receive or procure a return shall not excuse such taxpayer from making a return or from paying such tax.

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.