

EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

FORM **PW-1**

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

(Signed)

(Official Title)

Date

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

FID #

ACCT #

ENTER NAME AND ADDRESS BELOW

Notify Commissioner promptly of any changes in ownership or name and address shown above

- 1.) Actual Tax withheld in quarter at 1% (*) \$ _____
- 2.) Adjustment of Tax for prior quarter \$ _____
- 3.) Interest (1% PER MONTH) \$ _____
- 4.) Penalty (3% PER MONTH) \$ _____
- 5.) TOTAL (Include interest and penalty if due) \$ _____

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

MAIL TO: COMMISSIONER OF TAXATION
VILLAGE OF PEMBERVILLE
115 Main Street, P.O. Box 109
Pemberville, Ohio 43450

MAKE CHECK OR MONEY ORDER PAYABLE TO:
COMMISSIONER OF TAXATION-VILLAGE OF PEMBERVILLE

FOR THE MONTH(S) OF
DUE ON OR BEFORE

Cashier's Validation

INSTRUCTIONS FOR PREPARING AND FILING FORM PW-1

Who Must File:

Each employer within Pemberville (who has established an "employer-employee Relationship who employs one or more persons is required to withhold the tax of 1% from all compensation paid employees at the time or times such compensation is paid and to file Form PW-1 and remit such tax to the Commissioner of Taxation on or before the last day of the next 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 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.

Quarterly Return

The quarter in which compensation is paid, not earned, is the period for which Quarterly Return on Form PW-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 after they have become due shall bear interest, in addition to the amount of the unpaid withheld tax, at the rate of 1% per month. In addition thereto the employers required to withhold taxes from employees under the provisions of this ordinance, shall be subject to a penalty of 3% 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 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 a misdemeanor and shall be fined not more than \$500.00 or imprisoned not more than six months.

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 - Shall be the actual tax withheld for Village of Pemberville at the rate of 1%.

ITEM 2 - To adjust current payment for underpayment or overpayment in previous quarter. Specify which.