

VILLAGE OF PEMBERVILLE

EMPLOYER'S WITHHOLDING RECONCILIATION

FORM PW-3

COMMISSIONER OF TAXATION
VILLAGE OF PEMBERVILLE

WITHHOLDING RECONCILIATION

Total number of employees as represented by
Forms W-2 submitted herewith.

Total Pemberville Income Tax withheld from
Wages during the year as shown by employee's
statement (Form W-2). \$

Company Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Employer Account Number: _____

ORIGINAL

Reconciliation of Pemberville Income Tax Withheld from Wages with
Quarterly Returns (Form PW-1) and Pemberville Income Tax Withholding
Statements.

Table with 2 columns: Description and Amount. Rows include: 3.) Total Pemberville Income Tax withheld during the year for: Quarter ended March 31, Quarter ended June 30, Quarter ended September 30, Quarter ended December 31, Total withheld for the year, Total remitted to date, Balance Due (to be remitted herewith).

Complete this form and submit by
January 31st

INSTRUCTIONS FOR PREPARING AND FILING FORM PW-1

Who must file:

Each employer within Pemberville (who has established an
"employer-employee relationship who employees 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, 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 and 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 defined as "Federal short-term rate" rounded
to the nearest whole number per cent, plus five per cent.

the rate shall apply for the calendar year next following the July of the
year in which the federal short-term is determined in accordance with the
average market yield on outstanding marketable obligations of the
United States with remaining periods to maturity of three years or less, as
determined under section 1274 of the Internal Revenue Code, for July of
the current year. In addition, thereto the employers required to withhold
taxes from employees under the provisions of this Ordinance, shall be
subject to a penalty equal to fifty percent of the amount not timely paid
shall be imposed.

Failure to File Return and Pay tax

Any person, firm or corporation who shall fail, neglect ore refuse to
may 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 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 fines not more than \$500.00 or imprisoned not
more than six months. The failure of any taxpayer to receive or procure a
return shall hot 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 a
rate of 1%.

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

INSTRUCTIONS FOR PREPARING AND FILING FOR PW-3

The original of this reconciliation must be filled with the COMMISSIONER OF TAXATION, Village of Pemberville, 115 Main St., Pemberville, Ohio on or
before January 31st, unless written request for extension has been made to and granted (in writing) by the Commissioner. This form must be
accompanied by copies of employee's statements showing (1) name and address of employee: (2) social security number: (3) gross earnings paid
before and payroll deductions: (4) amount of Pemberville income tax withheld: and (5) name, address, and Pemberville account number of employer.

Please file the PW-3 form on or before January 31st.