

## CITY OF WAUSEON OHIO – EMPLOYER'S RETURN OF TAX WITHHELD

Form W-1

		DOLLARS	CENTS
1. Taxable earnings paid to all employees subject to Wauseon tax	\$		
2. Actual tax withheld Wauseon tax rate 1 ½%	\$		
3. Adjustment of tax for prior period	\$		
4. Penalty & Interest	\$		
5. Total	\$		

Taxes withheld for the period checked:

Jan. thru March	Due 4/30
April thru June	Due 7/31
July thru Sept.	Due 10/31
Oct. thru Dec.	Due 1/31
Month of _____	Due the 15 <sup>th</sup> of following month

Acct. # \_\_\_\_\_ FEIN # \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

**\*Notify Income Tax Department promptly of any change in ownership or name and address shown above.**

**PAYMENT AFTER THE DUE DATE MUST INCLUDE PENALTY & INTEREST.**

**MAKE CHECK OR MONEY ORDER PAYABLE TO:  
CITY OF WAUSEON, OHIO – INCOME TAX**

**MAIL TO: Income Tax Department  
230 Clinton St, Wauseon, OH 43567**

Submitted By \_\_\_\_\_

**INSTRUCTIONS FOR PREPARING AND FILING FORM W1****WHO MUST FILE:**

Each employer within the City of Wauseon, Ohio who employs one or more persons is required to withhold city tax at the rate of one and one-half percent (1½%) from all compensation paid all employees (before any deductions) at the time such compensation is paid. Form W-1 shall be filed with the Commissioner of Taxation along with payment of withholding tax due within 30 days from the end of each period in which the withholding deduction was made. Each employer that has withholding tax of \$200 or more during the month shall remit payment of withholding tax within 15 days after the close of each calendar month in which the withholding deduction was made.

**FAILURE TO FILE EMPLOYER'S RETURN OF TAX WITHHELD AND PAY WITHHOLDING TAX DUE:**

Failure to file the applicable Employer's Return of Tax Withheld and remit the withholding tax due is subject to interest and late fee as provided in Section 191.21 of the Codified Tax Ordinance. The officer or employee having the responsibility of filing Employer Returns and paying tax due is personally liable for the failure to file the return and pay the tax due. Failing, neglecting, or refusing to withhold the tax from the employee or failing, neglecting, or refusing to pay the tax, interest and late fees imposed shall be guilty of a first-degree misdemeanor and degree misdemeanor and shall be fined not more than one thousand dollars (\$1000) or imprisoned not more than six (6) months or both, for each offense. Failure of any taxpayer to receive a return will not excuse him from making an Employer's Return and paying the withholding tax due.

**HOW TO PREPARE THIS FORM:**

Line 1 — Enter total compensation PAID all taxable employees during period for which return is made. If no compensation was paid during the period, so indicate and return Form W-1.

Line 2 — Enter total ACTUAL tax withheld from taxable employees during the period for CITY OF WAUSEON, OHIO — INCOME TAX.

Line 3 — To adjust current payment of actual tax withheld for underpayment or overpayment in previous period.

Line 4 — Penalty up to 50% of tax due. See website for interest rates.

Line 5 — Total payment due.