

EMPLOYERS QUARTERLY RETURN OF TAX WITHHELD
VILLAGE OF McCOMB, OHIO—INCOME TAX DEPARTMENT

Form W-1

Federal ID# _____

1. Actual Tax Withheld _____

2. Interest (1/2 of 1% per month) _____

3. Total _____

If no wages paid this quarter mark "None" and return form with explanation.

Employer name & address _____

I hereby certify that the information contained herein is true and correct.

(Signed) _____

Date _____

Make check payable to:
**VILLAGE OF MC COMB
INCOME TAX**

Payable at:
**Peoples Banking Co.
McComb, OH 45858**

Quarter Ending Due On Or Before

_____, 200_ _____, 200_

-----Cut along this line-----

WHO MUST FILE

Each employer within or doing business within the Village of McComb, who employs one or more employees on a salary, wage or other compensation basis, shall deduct from such compensation earned and paid after July 1, 1982. The tax is to be **computed on the gross amount** of such compensation. Each employer shall quarterly make his return of Form W-1 to the Income Tax Department and pay to the City the amount of taxes he has deducted or should have deducted. No person shall be required to withhold tax on wages or other compensation paid domestic servants employed exclusively in or about such person's residence **nor from persons less than 18 years of age.**

RATE OF TAX

The present rate of tax is **1% of all income earned** after July 1, 1982.

DEFINITION OF EMPLOYER

The term "employer" means an individual, partnership, association, corporation, governmental body or unit or agency, or **any other entity whether or not organized for profit**, who employs one or more persons on a salary, wage, commission or other compensation basis.

QUARTERLY ADJUSTMENTS

If an error in withholding has been made in a previous quarter, the employer should make the proper adjustment and report only such adjusted total on the face of this return.

INTEREST

All taxes unpaid after they have become due bear interest from the due date, at the rate of 1% per month or fraction thereof, until paid.

PENALTIES

1. **Late Filing** – There is imposed a penalty of one per cent (1%) of the unpaid tax for each month or fraction thereof, after said tax became due, or \$5.00 whichever is greater.
2. **Failure to File**—An employer who fails to deduct, withhold and/or remit the tax of an employee, 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 a misdemeanor and upon conviction thereof, shall be fined not more than five hundred dollars (\$500) or imprisoned for not more than six (6) months, or both. The failure of any employer to receive or procure a return form shall not excuse him from making a return or from paying the tax.

