CITY OF CHILLICOTHE, OHIO
740-773-1161

## **EMPLOYER'S RETURN TAX WITHHELD**

Instructions on Reverse Side

740-773-1161	W-1	
Number of Taxable Employees	\$	I hereby certify that the information and statements contained herein are true and correct.  (Signed)
5. Actual Tax Withheld at 2%		(Official Title)/////
Adjustment or Credit of Tax for prior quarter		Owner, Partner, Member, President, Treasurer, Agent Date
7. Interest and Penalty		THIS RETURN MUST BE FILED ON OR <u>BEFORE THE DATE AS SHOWN</u> BELOW MAKE CHECK OR MONEY ORDER PAYABLE TO:
		CITY OF CHILLICOTHE, OHIO - INCOME TAX

DUE ON OR BEFORE

MAIL TO: CHILLICOTHE INCOME TAX DEPT. 35 S. PAINT STREET P.O. BOX 457 CHILLICOTHE, OHIO 45601-0457

## **INSTRUCTIONS FOR PREPARING AND FILING FORM W-1**

Who Must File: Each employer within the City of Chillicothe, Ohio, who employs one or more persons is required to withhold the tax of 2% from all compensation paid taxable employees at the time of such compensation is paid, and to file Form W-1 and remit tax to the City Income Tax Dept.

All taxes remaining unpaid to Chillicothe after they become due, are subject to interest at the federal short term rate plus 5% annum.

Beginning January 1, 2016, penalty due for late payment of tax is 50% of the unpaid amount.

Beginning January 1, 2016, quarterly remittance's are due 15 days following the end of each quarter. Monthly remittance's are due 15 days following the last day of every month.

Failure to File Return and Pay Tax: Any taxpayer who shall fail or refuse to make any return or declaration required by the Ordinance, or any taxpayer who shall refuse to pay the tax imposed by the Ordinance, or any taxpayer who shall refuse to permit the tax Auditor to examine his books, or who shall knowingly make any incomplete, false or fraudelent return, or who shall attempt to avoid the payment of tax, shall be guilty of misdemeanor and shall be fined not more than \$100 or imprisoned for not more than sixty (60) days or both. The failure of any taxpayer to receive a return or declaration form shall not excuse him from making a return or declaration or from paying the tax.