

**WHO MUST FILE**

Each employer within or doing business within the municipality who employs one or more employees regardless of the method of compensation, shall deduct from such compensation earned and paid the rate of tax in effect when such compensation is paid. The tax is to be computed on the gross amount of such compensation. Each employer shall quarterly (or monthly as required) make his return of Form W-1 to the Department of Taxation and pay to the Municipality the amount of taxes he has deducted or should have deducted, on or before the date shown on this form.

**RATE OF TAX**

The various rates of tax are as follows:

1.5% - St. Marys, Botkins, Ft. Loramie, Minster, New Bremen, Jackson Center, New Knoxville and Russia.

1.75% - Anna

**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 or that employs one or more persons on a salary, wage, commission or other compensation basis.

**ADJUSTMENTS**

If an error in withholding has been made in a previous period, the employer should make the proper adjustment and report only such adjusted total on the face of this return. In the case of an error not discovered until a subsequent tax year, report circumstances to the tax office and correction procedures will be outlined.

**INTEREST**

1% per month or any fraction of a month.

**PENALTY**

St. Marys and New Bremen, Minster, New Knoxville, Jackson Center - 5% per month, maximum 25%. Anna, Russia, Ft. Loramie, Botkins - 5% the 1<sup>st</sup> month, 10% the 2<sup>nd</sup> and 3<sup>rd</sup> month, 15% thereafter.

**FAILURE TO FILE**

Any employer who fails to deduct, withhold, and/or remit the tax of an employee, or attempts to do anything whatever to avoid the payment of any part of the tax shall be in violation of the respective ordinance applicable to the municipality in question and will be subject to the interest and penalties found therein. The failure to receive or procure a return form is not an excuse from making a return and paying the tax.

Name of Municipality \_\_\_\_\_

Form W-1

**EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD**

**MAIL TO:**

**DEPARTMENT OF TAXATION  
106 E. SPRING STREET  
ST. MARYS, OHIO 45885**

	<b>DOLLARS</b>	<b>CENTS</b>
1. Total earnings paid to all employees		
2. Wages subject to city income tax		
3. Tax withheld		
4. Adjustment of tax for prior quarter		
5. Penalty		
6. Interest		
7. TOTAL DUE		

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

Signed \_\_\_\_\_

Official Title \_\_\_\_\_

Date \_\_\_\_\_

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

For month(s) ending \_\_\_\_\_ Due on or before \_\_\_\_\_

Name and Address:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Make checks payable to the municipality  
for which you are filing.**

Notify Income Tax Department promptly of any change in ownership or name and address.