

CITY OF PORT CLINTON OHIO, EMPLOYER'S RETURN OF TAX WITHHELD

AMENDED

Return with Payment

No. of Employees Represented on line No. 1 Below	
1. Taxable Earnings paid all Employees subject to City of Port Clinton, Ohio, 1.5% (.015) Income Tax	
Is this a courtesy withholding? <input type="checkbox"/> YES	
Is this a final return? <input type="checkbox"/> YES <input type="checkbox"/> NO	
If yes, attach explanation	1
2. Actual Tax Withheld in reporting period for City Income Tax	2
3. Adjustment of Tax for prior quarter (see instructions)	3
4. Penalty (See Instructions)	4
5. Interest (See Instructions)	5
6. Total – (Lines 2-5)	6

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

(Signed) _____

(Official Title) _____ Date _____

Federal ID No. _____

Email _____

Phone _____

**THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW
MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF PORT CLINTON - TAX DEPARTMENT**

**MAIL TO:
CITY OF PORT CLINTON
DEPARTMENT OF TAXATION
1868 East Perry Street
Port Clinton, OH 43452-1499
Voice (419) 734-5522
Fax (419) 732-6558**

**If receipt is desired, submit additional copy
and enclose self-addressed, stamped envelope.**

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

EMPLOYER NAME/ADDRESS _____ FOR THE MONTH(S) OF _____
MUST BE RECEIVED BY _____

**Notify the Department of Taxation promptly of any change in ownership.
FORM W-1**

INSTRUCTIONS FOR PREPARING AND FILING WITHHOLDING RETURN (FORM W-1)

Who Must File:

Each employer within the City of Port Clinton, Ohio who employs one or more persons is required to withhold the tax of one and one half percent (1.5%) from all compensation paid to employees at the time such compensation is paid, and to file Withholding Return (Form W-1) and remit the tax to the City of Port Clinton Income Tax.

Deposit Requirements:

Quarterly - If less than \$200 per month is withheld, the deposit is due by the fifteenth (15th) day of the month following the end of a quarterly period.

Monthly - If more than \$200 is withheld for a monthly period, the deposit is due by the fifteenth (15th) day of the following month.

For a complete description of deposit requirements, you may request a copy of the tax ordinance for the City of Port Clinton.

Failure to File Return and Pay Tax:

All taxes, including taxes withheld or required to be withheld from wages by an employer, and remaining unpaid after they become due shall bear interest on the amount of the unpaid tax at the rate of 5% per annum (0.42% per month or fraction of month). The interest rate is based on the Federal rate and may change annually. The taxpayers upon whom said taxes are imposed, and the employees required by the

Ordinance to deduct, withhold and pay taxes imposed by the Ordinance, shall be liable in addition thereto, to a late payment penalty of 50% of the unpaid tax and a late file penalty of \$25.00 per month or fraction of a month with a maximum of \$150.00.

In addition, any taxpayer who shall fail or refuse to make any return or declaration required by the Ordinance, or any taxpayer who shall refuse to permit the Tax Administrator to examine their books, or who shall knowingly make any incomplete, false or fraudulent return, or who shall attempt to avoid the payment of tax, shall be guilty of a misdemeanor and shall be fined not more than \$1000 or imprisoned for not more than six months or both. The failure of any taxpayer to receive a return or declaration form shall not excuse them from filing a return or declaration or from paying the tax.

How to Prepare This Form:

Line 1 – Enter total compensation PAID to all taxable employees during the period for which return is made. If no compensation was paid during the period so indicate and return Form W-1. A W-1 form is required regardless if there were no withholdings for that period.

Line 2 – Enter total ACTUAL tax withheld from taxable employees during the period for CITY OF PORT CLINTON INCOME TAX.

Line 3 – Adjust current payment of actual tax withheld for under payment in previous period. For overpayment in previous period, file amended return for that period.

Line 6 – Enter total amount to be remitted.