VILLAGE OF WHITEHOUSE
COMMISSIONER OF TAXATION
PO BOX 2476
WHITEHOUSE, OHIO 43571

IMPORTANT TAX INFORMATION

W-3 2018 RECONCILIATION
W-1 2018 WITHHOLDING RETURNS

EMPLOYER'S MUNICIPAL WITHHOLDING BOOKLET

GENERAL INFORMATION

WHO MUST FILE:

Each employer within the Whitehouse/Spencer Twp JEDZ (who has established an "employer-employee" relationship) who employs one or more persons is required to withhold the tax of 1.5% from all compensation paid employees at the time or times such compensation is paid, and to file Form WW-1 and remit such tax to the Commissioner of Taxation on or before the last day of the month next following the quarterly period in which the withholding was made.

DEFINITION OF "EMPLOYER"

The term "employer" means an individual, copartnership, association, corporation (including a corporation of the first or non-profit class), governmental administration, agency, arm, authority, board, body, branch, bureau, department, division, section, unit, or any other entity, who or that employs one or more persons on a salary, wage, commission, or other compensation basis, whether or not such employer is engaged in business as defined in the Ordinance and in the Regulations.

QUARTERLY RETURN

The quarter in which compensation is paid, not earned, is the period for which Quarterly Return on Form WW-1 is to be made.

INTEREST AND PENALTIES

All taxes required to be withheld by employers under the provisions of this ordinance and remaining unpaid after they have become due shall bear interest, in addition to the amount of the unpaid withheld tax, at the rate of 0.5 % per month or fraction of a month. In addition therefore the employers required to withhold taxes from employees under the provisions of this ordinance, shall be subject to a penalty of 50% of the tax unpaid tax due and 25% per month or fraction of a month with a maximum of 6 months ($150) for late filing. The interest rate is based on the Federal rate and may change annually.

INSTRUCTIONS FOR PREPARING AND FILING FORM WW-1

FAILURE TO FILE RETURN AND PAY TAX

Any person, firm or corporation who shall fail, neglect or refuse to make any return of declaration required by the Ordinance, or any taxpayer who shall refuse to pay the tax, penalties and interest imposed by the Ordinance, or any person who shall refuse to permit the Commissioner of Taxation or any duly authorized agent or employee to examine his books, records and papers, or who shall knowingly make any incomplete, false or fraudulent return, or who shall attempt to do anything to avoid payment of the whole or any part of the tax shall be guilty of misdemeanor and shall be fined not more than One Thousand Dollars ($1000.00) or imprisoned for not more than 6 months, or both. The failure of any taxpayer to receive or procure a return shall not excuse such taxpayer from making a return or from paying such tax.

ITEM 1 – Shall be the actual tax withheld for Whitehouse/Spencer Twp JEDZ at the rate of 1.5%

ITEM 2 – To adjust current payment for underpayment or overpayment in previous quarter. Specify which.

If any check, in payment of taxes, is dishonored or unpaid by reason of the drawer having no account or having insufficient funds. Or on which payment has been stopped, the sum of twenty-five (25.00) dollars (to cover the additional cost to the Village thereby entailed) will be made and collected in addition to the total amount due.

COMMISSIONER OF TAXATION

WHITEHOUSE/SPENCER TWP JEDZ

EMPLOYER'S RETURN OF TAX WITHHELD – FORM WW-1

YEAR 2018

NOTIFY COMMISSIONER PROMPTLY OF ANY CHANGE IN OWNERSHIP OR NAME AND ADDRESS.

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

(Signed) _____

(Official Title) _____
Owner, Partner, Member, President, Treasurer, Agent

Date _____

Account # _____

1. Tax Withheld For Whitehouse/Spencer Twp JEDZ **1.5%**... $		
2. Adjustment of tax for prior quarter		
3. Interest (See GENERAL INFORMATION).....		
4. Penalty (See GENERAL INFORMATION).....		
5. Total (Include interest and penalty if due) ..... $		

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

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

MAKE CHECK OR MONEY ORDER PAYABLE TO:
COMMISSIONER OF TAXATION –
VILLAGE OF WHITEHOUSE
ADDRESS: P.O. BOX 2476, WHITEHOUSE, OHIO 43571

FOR THE PERIOD OF
JAN, FEB, MAR, 2018

DUE ON OR BEFORE
APRIL 30, 2018

COMMISSIONER OF TAXATION

WHITEHOUSE/SPENCER TWP JEDZ

EMPLOYER'S RETURN OF TAX WITHHELD – FORM WW-1

YEAR 2018

NOTIFY COMMISSIONER PROMPTLY OF ANY CHANGE IN OWNERSHIP OR NAME AND ADDRESS.

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

(Signed) _____

(Official Title) _____
Owner, Partner, Member, President, Treasurer, Agent

Date _____

Account # _____

1. Tax Withheld For Whitehouse/Spencer Twp JEDZ **1.5%**... $		
2. Adjustment of tax for prior quarter		
3. Interest (See GENERAL INFORMATION).....		
4. Penalty (See GENERAL INFORMATION).....		
5. Total (Include interest and penalty if due) ..... $		

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

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

MAKE CHECK OR MONEY ORDER PAYABLE TO:
COMMISSIONER OF TAXATION –
VILLAGE OF WHITEHOUSE
ADDRESS: P.O. BOX 2476, WHITEHOUSE, OHIO 43571

FOR THE PERIOD OF
APR, MAY, JUN, 2018

DUE ON OR BEFORE
JULY 31, 2018

COMMISSIONER OF TAXATION

WHITEHOUSE/SPENCER TWP JEDZ

EMPLOYER'S RETURN OF TAX WITHHELD – FORM WW-1

YEAR 2018

NOTIFY COMMISSIONER PROMPTLY OF ANY CHANGE IN OWNERSHIP OR NAME AND ADDRESS.

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

(Signed) _____

(Official Title) _____
Owner, Partner, Member, President, Treasurer, Agent

Date _____

Account # _____

1. Tax Withheld For Whitehouse/Spencer Twp JEDZ **1.5%**... $		
2. Adjustment of tax for prior quarter		
3. Interest (See GENERAL INFORMATION).....		
4. Penalty (See GENERAL INFORMATION).....		
5. Total (Include interest and penalty if due) ..... $		

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

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

MAKE CHECK OR MONEY ORDER PAYABLE TO:
COMMISSIONER OF TAXATION –
VILLAGE OF WHITEHOUSE
ADDRESS: P.O. BOX 2476, WHITEHOUSE, OHIO 43571

FOR THE PERIOD OF
JUL, AUG, SEP, 2018

DUE ON OR BEFORE
OCTOBER 31, 2018

COMMISSIONER OF TAXATION

WHITEHOUSE/SPENCER TWP JEDZ

EMPLOYER'S RETURN OF TAX WITHHELD – FORM WW-1

YEAR 2018

NOTIFY COMMISSIONER PROMPTLY OF ANY CHANGE IN OWNERSHIP OR NAME AND ADDRESS.

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

(Signed) _____

(Official Title) _____
Owner, Partner, Member, President, Treasurer, Agent

Date _____

Account # _____

1. Tax Withheld For Whitehouse/Spencer Twp JEDZ **1.5%**... $		
2. Adjustment of tax for prior quarter		
3. Interest (See GENERAL INFORMATION).....		
4. Penalty (See GENERAL INFORMATION).....		
5. Total (Include interest and penalty if due) ..... $		

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

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

MAKE CHECK OR MONEY ORDER PAYABLE TO:
COMMISSIONER OF TAXATION –
VILLAGE OF WHITEHOUSE
ADDRESS: P.O. BOX 2476, WHITEHOUSE, OHIO 43571

FOR THE PERIOD OF
OCT, NOV, DEC, 2018

DUE ON OR BEFORE
JANUARY 31, 2019

RECONCILIATION INSTRUCTIONS

The original of this reconciliation form must be filed with the COMMISSIONER OF TAXATION, VILLAGE OF WHITEHOUSE, 6925 Providence Street, Whitehouse Ohio 43571, on or before February 28th of the year following the taxing year, unless written request for extension has been made to and granded (in writing) by the Commissioner. This form must be accompanied by copies of employee's statements (Form W2) showing: (1) name and address of employee; (2) social security number; (3) gross earnings paid before any payroll deductions; (4) amount of Whitehouse/Spencer Twp JEDZ and other city income tax withheld; (5) and name and address of Whitehouse/Spencer Twp JEDZ employer. An adding machine tape, listing the amounts of Whitehouse/Spencer Twp JEDZ income tax withheld, as indicated by individual employee's statements, should be attached thereto.

If Line 10 indicates a balance due, the amount thereof should accompany this return; If line 10 indicates an over-payment, a refund request signed by the employer should be made.

WITHHOLDING RECONCILIATION

INCLUDE LEGIBLE W-2'S OR PHOTO COPIES • DO NOT STAPLE RECONCILIATION OR W-2'S

YEAR 2018

1. Total number of W-2's included (Alphbetical Order) _____
2. Total Qualifying Wages ..... $ _____
3. Total wages not subject to Whitehouse/Spencer Twp JEDZ Taxes (Explain on back) ..... $ _____
4. Taxable Whitehouse/Spencer Twp JEDZ wages (lines 2-3).. $ _____
5. Whitehouse/Spencer Twp JEDZ Tax Due ..... $ _____

   $ _____ Wages x 1.5%

   $ _____ Wages x .75% ..... Total $ _____

   ("Whitehouse resident's reduced credit rate)
6. Whitehouse/Spencer Twp JEDZ Tax Actually withheld (from W-2's) ..... $ _____
7. Greater of lines 5 & 6 ..... $ _____
8. Total Whitehouse/Spencer Twp JEDZ Tax Paid for: ... $ _____

   Quarter ended March 31 ..... $ _____

   Quarter ended June 30 ..... $ _____

   Quarter ended September 30 ..... $ _____

   Quarter ended December 31 ..... $ _____
9. Total paid ..... $ _____
10. Adjustment: line 7 – line 9 (Enter 0 if under $1) $ _____

* If line 10 indicates a balance due, the amount is payable with this return. If line 10 indicates an overpayment, a refund request signed by the employer should be made.

NAME AND ADDRESS

Notify Income Tax Department promptly of any change in Ownership or Name and Address shown above.

☐ Check if final report and attach explanation.

Make check payable and mail to:

COMMISSIONER OF TAXATION – VILLAGE OF WHITEHOUSE
PO BOX 2476, WHITEHOUSE, OHIO 43571
Phone (419) 877-5383
Fax (419) 877-5635

DUE THE LAST DAY OF FEBRUARY

WITHHOLDING TAX WORKSHEET

(Keep for your records - Do not file)

Month Ending	Due Date	Check#	Date	Amount	Month Ending	Due Date	Check#	Date	Amount
1/31	2/15	_____	_____	_____	7/31	8/15	_____	_____	_____
2/28	3/15	_____	_____	_____	8/31	9/15	_____	_____	_____
3/31	4/15	_____	_____	_____	9/30	10/15	_____	_____	_____
or 1st qtr	4/30	_____	_____	_____	or 3rd qtr	10/31	_____	_____	_____
4/30	5/15	_____	_____	_____	10/31	11/15	_____	_____	_____
5/31	6/15	_____	_____	_____	11/30	12/15	_____	_____	_____
6/30	7/15	_____	_____	_____	12/31	1/15	_____	_____	_____
or 2nd qtr	7/31	_____	_____	_____	or 4th qtr	1/31	_____	_____	_____