



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

**IMPORTANT TAX INFORMATION**

**W-3 2021 RECONCILIATION  
W-1 2021 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 of 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 dollars (\$25.00) (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 2021**

NOTIFY COMMISSIONER PROMPTLY OF ANY  
 CHANGE IN OWNERSHIP AND ADDRESS

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

SIGNED \_\_\_\_\_

TITLE \_\_\_\_\_

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

MAKE CHECK OR MONEY ORDER PAYABLE TO:  
**COMMISSIONER OF TAXATION -  
 VILLAGE OF WHITEHOUSE  
 ADDRESS: PO BOX 2476, WHITEHOUSE, OH 43571**

FOR THE PERIOD OF  
**JAN, FEB, MAR 2021**

DUE ON OR BEFORE  
**APRIL 30, 2021**

**COMMISSIONER OF TAXATION  
WHITEHOUSE/SPENCER TWP JEDZ  
EMPLOYER'S RETURN OF TAX WITHHELD - FORM WW-1**

**YEAR 2021**

NOTIFY COMMISSIONER PROMPTLY OF ANY  
CHANGE IN OWNERSHIP AND ADDRESS

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

SIGNED \_\_\_\_\_

TITLE \_\_\_\_\_

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

MAKE CHECK OR MONEY ORDER PAYABLE TO:  
**COMMISSIONER OF TAXATION -  
VILLAGE OF WHITEHOUSE  
ADDRESS: PO BOX 2476, WHITEHOUSE, OH 43571**

FOR THE PERIOD OF  
**APR, MAY, JUN 2021**

DUE ON OR BEFORE  
**JULY 31, 2021**

**COMMISSIONER OF TAXATION  
 WHITEHOUSE/SPENCER TWP JEDZ  
 EMPLOYER'S RETURN OF TAX WITHHELD - FORM WW-1**

**YEAR 2021**

NOTIFY COMMISSIONER PROMPTLY OF ANY  
 CHANGE IN OWNERSHIP AND ADDRESS

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

SIGNED \_\_\_\_\_

TITLE \_\_\_\_\_

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

MAKE CHECK OR MONEY ORDER PAYABLE TO:  
**COMMISSIONER OF TAXATION -  
 VILLAGE OF WHITEHOUSE  
 ADDRESS: PO BOX 2476, WHITEHOUSE, OH 43571**

FOR THE PERIOD OF  
**JUL, AUG, SEP 2021**

DUE ON OR BEFORE  
**OCTOBER 31, 2021**

**COMMISSIONER OF TAXATION  
WHITEHOUSE/SPENCER TWP JEDZ  
EMPLOYER'S RETURN OF TAX WITHHELD - FORM WW-1**

**YEAR 2021**

NOTIFY COMMISSIONER PROMPTLY OF ANY  
CHANGE IN OWNERSHIP AND ADDRESS

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

SIGNED \_\_\_\_\_

TITLE \_\_\_\_\_

DATE \_\_\_\_\_

ACCOUNT \_\_\_\_\_

1. Tax Withheld for Whitehouse/Spencer Twp JEDZ 1.5% .....
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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

MAKE CHECK OR MONEY ORDER PAYABLE TO:  
**COMMISSIONER OF TAXATION -  
VILLAGE OF WHITEHOUSE  
ADDRESS: PO BOX 2476, WHITEHOUSE, OH 43571**

FOR THE PERIOD OF  
**OCT, NOV, DEC 2021**

DUE ON OR BEFORE  
**JANUARY 31, 2022**

**WITHHOLDING RECONCILIATION**

INCLUDE LEGIBLE W-2'S OR PHOTOCOPIES - DO NOT STAPLE RECONCILIATION OR W-2'S

**YEAR 2021**

1. Total number of W-2's included (Alphabetical Order) ..... \$ _____	7. Greater of lines 5 & 6 ..... \$ _____
2. Total Qualifying Wages .....	8. Total Whitehouse/Spencer Twp JEDZ Tax Paid for .....
3. Total wages not subject to Whitehouse/Spencer Twp JEDZ Taxes (explain on back).....	Quarter ended March 31 .....
4. Taxable Whitehouse/Spencer Twp JEDZ wages (lines 2-3) .....	Quarter ended June 30 .....
5. Whitehouse/Spencer Twp JEDZ Tax Due.....	Quarter ended September 30 .....
\$ _____ Wages x 1.5%	Quarter ended December 31 .....
\$ _____ Wages x .75%..... TOTAL _____	9. Total paid .....
(Whitehouse resident's reduced credit rate)	10. Adjustment: line 7 - line 9 (Enter 0 if under \$1) _____
6. Whitehouse/Spencer Twp JEDZ Tax Actually withheld (from W-2's) .....	<small>*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.</small>

NAME AND ADDRESS:

MAKE CHECK OR MONEY ORDER PAYABLE TO:

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

 **Check if final report  
and attach explanation.**

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

**DUE THE LAST DAY OF FEBRUARY**