



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

IMPORTANT TAX INFORMATION

**W-3 2026 RECONCILIATION
W-1 2026 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 2026
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
JANUARY 2026

DUE ON OR BEFORE
FEBRUARY 15, 2026

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

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ADDRESS: PO BOX 2476, WHITEHOUSE, OH 43571

FOR THE PERIOD OF
FEBRUARY 2026

DUE ON OR BEFORE
MARCH 15, 2026

COMMISSIONER OF TAXATION
WHITEHOUSE/SPENCER TWP JEDZ
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ADDRESS: PO BOX 2476, WHITEHOUSE, OH 43571

FOR THE PERIOD OF
MARCH 2026

DUE ON OR BEFORE
APRIL 15, 2026

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ADDRESS: PO BOX 2476, WHITEHOUSE, OH 43571

FOR THE PERIOD OF
APRIL 2026

DUE ON OR BEFORE
MAY 15, 2026

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

FOR THE PERIOD OF
MAY 2026

DUE ON OR BEFORE
JUNE 15, 2026

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

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COMMISSIONER OF TAXATION -
VILLAGE OF WHITEHOUSE
ADDRESS: PO BOX 2476, WHITEHOUSE, OH 43571

FOR THE PERIOD OF
JUNE 2026

DUE ON OR BEFORE
JULY 15, 2026

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

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VILLAGE OF WHITEHOUSE
ADDRESS: PO BOX 2476, WHITEHOUSE, OH 43571

FOR THE PERIOD OF
JULY 2026

DUE ON OR BEFORE
AUGUST 15, 2026

COMMISSIONER OF TAXATION
WHITEHOUSE/SPENCER TWP JEDZ
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VILLAGE OF WHITEHOUSE
ADDRESS: PO BOX 2476, WHITEHOUSE, OH 43571

FOR THE PERIOD OF
AUGUST 2026

DUE ON OR BEFORE
SEPTEMBER 15, 2026

COMMISSIONER OF TAXATION
WHITEHOUSE/SPENCER TWP JEDZ
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ADDRESS: PO BOX 2476, WHITEHOUSE, OH 43571

FOR THE PERIOD OF
SEPTEMBER 2026

DUE ON OR BEFORE
OCTOBER 15, 2026

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

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ADDRESS: PO BOX 2476, WHITEHOUSE, OH 43571

FOR THE PERIOD OF
OCTOBER 2026

DUE ON OR BEFORE
NOVEMBER 15, 2026

COMMISSIONER OF TAXATION
WHITEHOUSE/SPENCER TWP JEDZ
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ADDRESS: PO BOX 2476, WHITEHOUSE, OH 43571

FOR THE PERIOD OF
NOVEMBER 2026

DUE ON OR BEFORE
DECEMBER 15, 2026

COMMISSIONER OF TAXATION
WHITEHOUSE/SPENCER TWP JEDZ
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ADDRESS: PO BOX 2476, WHITEHOUSE, OH 43571

FOR THE PERIOD OF
DECEMBER 2026

DUE ON OR BEFORE
JANUARY 15, 2027

WITHHOLDING RECONCILIATION

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

YEAR 2026

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 Whitehosuse/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) .....	.....	*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:

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

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

☐

Check if final report and attach explanation.

DUE THE LAST DAY OF FEBRUARY