

Pandora Income Tax Department
P.O. Box 193
Pandora, OH 45877-0193
Phone: 419-384-3112

VILLAGE OF PANDORA, OHIO
EMPLOYER'S RETURN OF TAX WITHHELD
4th QUARTER - TAX YEAR
For quarter ending: December 31st

Remittance Copy
Submit this copy with payment

1. Gross wages paid subject to Pandora, OH Village Income Tax (* If no wages paid for this quarter, mark NONE & submit form with explanation.)	
2. Pandora Tax due this period at 1.50% of line 1.	
3. Adjustment of tax for prior period . . . Period	
<i>If payment is past due, complete lines below (See instructions)</i>	
4. Penalty (See Notes)	
5. Interest (See Notes)	
6. Total tax withheld/due and remitted	

If this filing is not for a full quarter, indicate the specific month being reported:
 October November December

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

Signature: _____ Date: _____

Title: _____ Phone: _____

Federal Tax ID #: _____ This is our last remittance form. Please deactivate our withholding account. We will have no further activity/employees in Pandora.

REMITTANCE DEADLINES:
4th QUARTER RETURNS: On or before January 31st
MONTHLY RETURNS: 15th day of month following reported month

MAKE CHECK OR MONEY ORDER PAYABLE TO: Village of Pandora
REMIT TO: **Pandora Income Tax Department**
P.O. Box 193
Pandora, OH 45877-0193

Taxpayer Name.... _____
Address Line-1..... _____
Address Line-2..... _____
City, St, ZipCode.. _____

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NOTES TO FORM

RATE OF TAX: The present rate of tax is 1.50% of all taxable income.

WHO MUST FILE: Each employer within or doing business within the Village of Pandora, who employs one or more employees on a salary, wage, commissions or other compensation basis, shall withhold from such compensation the tax at the rate that is in effect when such compensation is earned. The tax is to be computed on the gross amount of such compensation. On or before the 15th of the month following the end of the quarter (monthly filers) last day of the month (quarterly filers), each employer shall submit a Form W-1 to the Pandora Income Tax Dept. and make payable to The Village of Pandora the amount of taxes that has been withheld or should have been withheld. No employer shall be required to withhold tax on wages or other compensation paid domestic servants employed exclusively in or about such person's residence nor from persons under 18 years of age.

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.

QUARTERLY ADJUSTMENTS: If an error in withholding has been made in a previous quarter, 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 subsequent tax year, report the circumstance to the tax office and correction procedures will be outlined.

PENALTIES:

1. **LATE FILING** - There is imposed a penalty of 50% of the unpaid tax each month and \$25 (first time filer \$0.00) after said tax became due if an employer's return is late. He may compute the penalty and interest and list them below the tax entry on the Form W-1. His remittance must cover the tax plus the penalty and interest. If the employer prefers he may pay only the amount of tax, in which case an assessment will be sent for the amount of penalty and interest thereon.

2. **FAILURE TO FILE** - An employer who fails to withhold tax from an employee's compensation, who fails to remit the withheld tax to the Village of Pandora, or who shall attempt to do anything whatever to avoid the payment of the whole or any part to the tax shall be guilty of a misdemeanor and upon conviction thereof, shall be fined not more than one thousand dollars (\$1,000.00) or imprisoned for not more than six (6) months, or both. The failure of any employer to receive or procure a return form shall not excuse him from making a return or from paying the tax.

INTEREST:

All taxes unpaid after they have become due bear interest from the due date, at the rate of Federal Short-Term Rate rounded to nearest whole number percent, plus five percent.

REMITTANCE THRESHOLD:

Employers must remit monthly if in the previous calendar year they exceeded \$2,399.00 in income taxes deducted and withheld, or in any month of the preceding calendar quarter that exceeded \$200.00.