

Village of Whitehouse  
Commissioner of Taxation  
PO Box 2476  
Whitehouse, Ohio 43571

IMPORTANT TAX INFORMATION

## EMPLOYER'S MUNICIPAL WITHHOLDING BOOKLET

**W-3** 2011 RECONCILIATION

**W-1** 2011 WITHHOLDING RETURNS

### GENERAL INFORMATION

#### Who Must File:

Each employer within the Village of Whitehouse (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 ½% per month. In addition thereto the employers required to withhold taxes from employees under the provisions of this ordinance, shall be subject to a penalty of 2% per month.

### 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 whatever 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 sixty 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 at the rate of 1.50%

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.

YEAR 2011

COMMISSIONER OF TAXATION  
VILLAGE OF WHITEHOUSE  
EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD – FORM WW-1

Notify Commissioner promptly of any change in ownership or name and address.

I hereby certify that the information and statements contained herein and in any schedules or exhibits attached are true and correct.

(Signed).....

(Official Title).....  
Owner, Partner, Member, President, Treasurer, Agent Date

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

Account #

1. Tax Withheld For Whitehouse <b>1.5%</b> in quarter at _____	\$ _____	
2. Adjustment of tax for prior quarter _____		
3. Interest (6% PER ANNUM) _____		
4. Penalty _____		
5. Total (Include interest and penalty if due) _____	\$ _____	

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

FOR QUARTER ENDING  
JAN, FEB, MAR, 2011  
DUE ON OR BEFORE  
APRIL 30, 2011

YEAR 2011

COMMISSIONER OF TAXATION  
VILLAGE OF WHITEHOUSE  
EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD – FORM WW-1

Notify Commissioner promptly of any change in ownership or name and address.

I hereby certify that the information and statements contained herein and in any schedules or exhibits attached are true and correct.

(Signed).....

(Official Title).....  
Owner, Partner, Member, President, Treasurer, Agent Date

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

Account #

1. Tax Withheld For Whitehouse <b>1.5%</b> in quarter at _____	\$ _____	
2. Adjustment of tax for prior quarter _____		
3. Interest (6% PER ANNUM) _____		
4. Penalty _____		
5. Total (Include interest and penalty if due) _____	\$ _____	

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

FOR QUARTER ENDING  
APR, MAY, JUN, 2011  
DUE ON OR BEFORE  
JULY 31, 2011

YEAR 2011

COMMISSIONER OF TAXATION  
VILLAGE OF WHITEHOUSE  
EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD – FORM WW-1

Notify Commissioner promptly of any change in ownership or name and address.

I hereby certify that the information and statements contained herein and in any schedules or exhibits attached are true and correct.

(Signed).....

(Official Title).....  
Owner, Partner, Member, President, Treasurer, Agent Date

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

Account #

1. Tax Withheld For Whitehouse <b>1.5%</b> in quarter at _____	\$ _____	
2. Adjustment of tax for prior quarter _____		
3. Interest (6% PER ANNUM) _____		
4. Penalty _____		
5. Total (Include interest and penalty if due) _____	\$ _____	

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

FOR QUARTER ENDING  
JUL, AUG, SEPT, 2011  
DUE ON OR BEFORE  
OCTOBER 31, 2011

YEAR 2011

COMMISSIONER OF TAXATION  
VILLAGE OF WHITEHOUSE

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

Notify Commissioner promptly of any change in ownership or name and address.

I hereby certify that the information and statements contained herein and in any schedules or exhibits attached are true and correct.

(Signed).....

(Official Title).....  
Owner, Partner, Member, President, Treasurer, Agent Date

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

Account #

1. Tax Withheld For Whitehouse <b>1.5%</b> in quarter at _____	\$ _____	
2. Adjustment of tax for prior quarter _____		
3. Interest (6% PER ANNUM) _____		
4. Penalty _____		
5. Total (Include interest and penalty if due) _____	\$ _____	

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

FOR QUARTER ENDING  
OCT, NOV, DEC, 2011  
DUE ON OR BEFORE  
JANUARY 31, 2012

RECONCILIATION INSTRUCTIONS

The original of this reconciliation form must be filed with the COMMISSIONER OF TAXATION, VILLAGE OF WHITEHOUSE, 6925 Providence Street, Whitehouse 43571, Ohio, on or before February 28<sup>th</sup> of the year following the taxing year, unless written request for extension has been made to and granted (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 and other city income tax withheld; (5) and name and address of Whitehouse employer. An adding machine tape, listing the amounts of Whitehouse income tax withheld, as indicated by individual employee's statements, should be attached thereto.

If Line 5 indicates a balance due, the amount thereof should accompany this return; If Line 5 indicates an over-payment, a refund request signed by the employer should be made.

Please indicate Tax Year on the front of this form.

YEAR 2011

DIVISION OF TAXATION  
VILLAGE OF WHITEHOUSE

RECONCILIATION OF WHITEHOUSE INCOME TAX WITHHELD FROM WAGES – FORM WW-3

1. Total number of employees as represented by  
Forms W-2 submitted herewith.....

2. Total WHITEHOUSE Income Tax Withheld  
from wages \_\_\_\_\_ as shown by  
employee's statement (Form W-2) .....\$ \_\_\_\_\_

Account #

3. Total WHITEHOUSE Income Tax Withheld for:	(Form W-1)
Quarter ended March 31,	\$ _____
Quarter ended June 30,	\$ _____
Quarter ended September 30,	\$ _____
Quarter ended December 31,	\$ _____
4. TOTAL.....	\$ _____
*5. Difference between Lines 2 & 4	\$ _____
6. Tax Year _____	

\*If Line 5 indicates a balance due, the amount thereof should accompany this return;  
If Line 5 indicates an overpayment, a refund request signed by the employer should be made.

Withholding Tax Worksheet  
(Keep for your records – Do not file)

<u>Month</u> <u>Ending</u>	<u>Due</u> <u>Date</u>	<u>Check#</u>	<u>Date</u>	<u>Amount</u>
1/31	2/28	_____	_____	_____
2/28	3/31	_____	_____	_____
3/31	4/30	_____	_____	_____
or 1st qtr	4/30	_____	_____	_____
4/30	5/31	_____	_____	_____
5/31	6/30	_____	_____	_____
6/30	7/31	_____	_____	_____
or 2nd qtr	7/31	_____	_____	_____

Withholding Tax Worksheet  
(Keep for your records – Do not file)

<u>Month</u> <u>Ending</u>	<u>Due</u> <u>Date</u>	<u>Check#</u>	<u>Date</u>	<u>Amount</u>
7/31	8/31	_____	_____	_____
8/31	9/30	_____	_____	_____
9/30	10/31	_____	_____	_____
or 3rd qtr	10/31	_____	_____	_____
10/31	11/30	_____	_____	_____
11/30	12/31	_____	_____	_____
12/31	1/31	_____	_____	_____
or 4th qtr	1/31	_____	_____	_____