

to be due thereon by the date the return is normally due. No penalty shall be assessed in those cases in which the return is filed and the final tax paid within the period as extended.

D. 1. The taxpayer making a return shall, at the time of the filing thereof pay to the Administrator the amount of taxes shown as due thereon; provided however, that where any portion of the tax so due shall have been deducted at the source pursuant to the provisions of §6 of this ordinance, or where any portion of said tax shall have been paid by the taxpayer pursuant to the provisions of §7 of this ordinance, or where an income tax has been paid to another municipality, credit for the amount so paid in accordance with §13 hereof, shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of filing said return.

2. A taxpayer who has overpaid the amount of tax to which this municipality is entitled under the provisions of this ordinance may have such overpayment applied against any subsequent liability hereunder or, at his election indicated on the return, such overpayment (or part thereof) shall be refunded provided that no additional taxes or refunds of less than one dollar (\$1.00) shall be collected or refunded.

E. 1. Amended returns: Where necessary an amended return must be filed in order to report additional income and pay any additional tax due or claim a refund of tax overpaid, subject to the requirements and/or limitations contained in §11 and 15. Such amended returns shall be on a form obtainable on request from the Administrator. A taxpayer may not change the method of accounting or apportionment of net profits after the due date for filing the original return.

2. Within three (3) months from the final determination of any federal tax liability affecting the taxpayer's tax liability to this municipality, such taxpayer shall make and file an amended return showing income subject to the income tax of this municipality based upon such final determination of federal tax liability, and pay any additional tax shown due thereon or make claim for refund of any overpayment.

§6. Collection at source

A. In accordance with rules and regulations prescribed by the Administrator each employer within or doing business within this municipality shall deduct at the time of the payment of such salary, wage, commission or other compensation, the tax of $\frac{3}{4}$ of 1 percent of the gross salaries, wages, commissions or other compensation due by the employer to the employee or the tips or gratuities reported to the employer by each employee for social security or federal income tax purposes and shall on or before the last day of the month following the close of each calendar quarter make a return and pay to the Administrator the amount of taxes so deducted. The returns shall be on a form or forms prescribed by or acceptable to the Administrator and shall be subject to the rules and regulations prescribed therefor by the Administrator. Such employer shall be liable for the payment of the tax required to be deducted and withheld, whether or not such taxes have in fact been withheld.

B. Such employer in collecting the tax shall be deemed to hold the same, until payment is made by such employer to this municipality, as a trustee for the benefit of this municipality and any such tax collected by such employer from