VILLAGE OF ELMWOOD PLACE

Employer's Return of Tax Withheld – Form EW-1 / Under Ordinance No. 7-1956, Enacted June 6, 1956

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

Signed: _____

Official: _____ Date: _____

Title, Owner, Partner, Agent, President, Treasurer, Etc.

THIS RETURN MUST BE FILED ON OR BEFORE THE DUE DATE SHOWN BELOW. RETURNS RECEIVED AFTER THE DUE DATE WILL ASSESS A $50.00 LATE FILING FEE AND PENALTIES & INTEREST IF APPLICABLE.

	TOTAL NUMBER OF EMPLOYEES		
		DOLLARS	CENTS
1.	Total Salaries, Wages, Commissions Paid ALL Employees	$	
2.	Less: Non-Taxable Items (paid non-residents for services OUTSIDE Elmwood Place)	$	
3.	TAXABLE EARNINGS (item 2 minus item 3)	$	
4.	RECIPROCATES (%)	$	
5.	Actual Tax Withheld at 2%	$	
6.	Adjustment for tax for prior month (if any)	$	
7.	Interest (6% Per Annum)	$	
8.	Penalty (see reverse side – Taxpayer's Copy)	$	
9.	Late Filing Fee (fee due if filed or received after due date) $50.00	$	
10	**TOTAL** (include penalties and interest if due)	$	

IMPORTANT - *This return must be filed on or before the date shown below*

DUE ON OR BEFORE

FOR THE MONTHS OF

MAKE CHECK OR MONEY ORDER PAYABLE TO: Village of Elmwood Place Income Tax Bureau, 6118 Vine St., Elmwood Place, OH 45216

Who Must File: Each employer within the Village of Elmwood Place (who has established an "employer-employee" relationship) who employs one or more persons is required to withhold the tax of 2% from all compensation paid employees at the time or times such compensation is pad, and to file Form EW-1 and remit such tax to the Commissioner of Taxation on or before the last day of the month next following the month or quarter in which the withholding was made.

Definition of "Employer": The terms "employer" means an individual, co-partnership, 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.

Monthly Return: The month in which compensation is paid, not earned, is the period for which the monthly return on Form EW-1 is to be made. However, no compensation earned before July 1, 1956, is to be included. **Exception:** If tax withheld is less than $10.00 per month for ALL employees, the tax may be remitted 30 days after the close of each calendar quarter month. Notification to the Income Tax Bureau is mandatory before a conversion from monthly to quarterly can be made.

Interest & 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 6% per annum.

Late Filing Penalty: In addition thereto there is hereby imposed a penalty of $50.00 per month for said late remittance.

Failure to File Return and Pay Tax: Any person, firm or corporation who shall fail, neglect or refuse to make any return or 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 attempt to do anything whatever to avoid the payment of the whole or any part of the tax shall be guilty of misdemeanor and shall be fined not more than five hundred dollars ($500.00) or imprisoned for not more than six (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-*Enter total number of employees after eliminating those who are non-taxable.*
Item 2 – *Enter total salaries, wages, commissions, incentive payments, bonuses and other compensation PAID to all employees during period for which return is being made. If no salaries, wages or other compensation was paid during this period, so indicate and file form EW-1 with explanation.*
Item 3 – *Enter that portion of the compensation paid to bona fide non-resident employees for services rendered outside the Village of Elmwood Place.*
Item 4 – *Represents the difference between Items 2 and 3.*
Item 5 – *Shall be the actual tax withheld at the rate of 2%.*
Item 6 – *To adjust current payment for underpayment or overpayment in previous period. Specify which.*

If any check, in payment of taxes, is dishonored or unpaid by the reason of the draw having no account or having insufficient funds, or on which payment has been stopped the sum of twenty ($20.00) to cover additional cost to the Village there entailed will be made and collected in addition to the total amount due.