

**EMPLOYERS QUARTERLY RETURN OF TAX WITHHELD**  
VILLAGE OF McCOMB, OHIO—INCOME TAX DEPARTMENT

Form W-1 200\_

Federal ID# \_\_\_\_\_

1. Actual Tax Withheld \_\_\_\_\_

2. Interest (1% per month) \_\_\_\_\_

3. Total \_\_\_\_\_

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

Employer name & address \_\_\_\_\_

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

(Signed) \_\_\_\_\_

Date \_\_\_\_\_

Make check payable to:  
**VILLAGE OF MC COMB**  
**INCOME TAX**

Payable at:  
**First Federal Bank**  
**McComb, OH 45858**

Quarter Ending Due On Or Before

-----Cut along this line-----

**WHO MUST FILE**

Each employer within or doing business within the Village of McComb, who employs one or more employees on a salary, wage or other compensation basis, shall deduct from such compensation earned and paid after July 1, 1982. The tax is to be **computed on the gross amount** of such compensation. Each employer shall quarterly make his return of Form W-1 to the Income Tax Department and pay to the City the amount of taxes he has deducted or should have deducted. No person 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 less than 18 years of age.**

**RATE OF TAX**

The present rate of tax is **1% of all income earned** after July 1, 1982.

**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 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.

**INTEREST**

All taxes unpaid after they have become due bear interest from the due date, at the rate of 1% per month or fraction thereof, until paid.

**PENALTIES**

1. **Late Filing** – There is imposed a penalty of one per cent (1%) of the unpaid tax for each month or fraction thereof for the first (6) months of nonpayment, or twenty-five dollars (\$25), whichever is the greater.
2. **Failure to File**—**In addition to any other interest or penalties** provided, there has been established a penalty of one hundred dollars (\$100.00) for the failure to file a return when due.

