

ORDINANCE # 7-01

Levying a tax to provide funds for the purposes of general municipal operation, maintenance of equipment, extension, enlargement and improvement of municipal services and facilities and capital improvements, on all salaries, wages, commissions and other compensations earned by residents of the Village of Midvale; on all salaries, wages, commissions and other compensation earned by nonresidents of the Village of Midvale; on the net profits earned on all businesses, professions or other activities conducted by residents of this municipality; on the net profits earned on all businesses, professions or other activities conducted in the Village of Midvale by nonresidents, and on the net profits earned by all corporations doing business in the Village of Midvale as the result of work done or services performed or rendered in the Village of Midvale; requiring the filing of returns and furnishing or information by employers and all those subject to said tax; imposing on employers the duty of collecting the tax at the source and paying the same to the Village of Midvale; providing for the administration, collection and enforcement of said tax; declaring violation thereof to be a misdemeanor and imposing penalties therefore.

BE IT ORDAINED by the Council of the Village of Midvale that:

Section 1. Purpose

To provide funds for the purposes of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements of the Village of Midvale there shall be, and is hereby levied a tax on salaries, wages, commissions and other compensation, and on net profits as hereinafter provided.

Section 2. Definitions

As used in this ordinance, the following words shall have the meaning ascribed to them in this section, except as and if the context clearly

indicates or requires a different meaning:

Administrator – The individual designated by the ordinance to administer and enforce the provisions of the ordinance.

Association – A partnership, limited partnership, or other form of unincorporated enterprise, owned by two or more persons.

Board of Review – The board created by and constituted as provided in section 13 of this ordinance.

Business – An enterprise, activity, profession, or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, association, corporation or any other entity, including but no limited to the renting or leasing of property, real, personal or mixed.

Corporation – A corporation or joint stock association organized under the laws of the United States, the State of Ohio, or any other state, territory, or foreign country or dependency.

Employee – One who works for wages, salary, commission or other type of compensation in the service of an employer.

Employer – An individual, partnership, association, corporation, governmental body, 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.

Fiscal year – An accounting period of twelve (12) months or less ending on any day other than December 31st.

Gross receipts – The total income from any source whatsoever.

Net profits – A net gain from the operation of a business, profession, enterprise or other activity after provision for all ordinary, reasonable and necessary expenses either paid or accrued in accordance with the accounting system used by the taxpayer for federal income tax purposes, without deduction of taxes imposed by this ordinance, federal, state and other taxes based on income exclusive of the amount of Ohio franchise tax computed on the net worth basis; and in the case of an association, without

deduction of salaries paid to partners, and other owners; and otherwise adjusted to the requirements of this ordinance.

Nonresident – An individual domiciled outside the Village of Midvale.

Nonresident unincorporated business entity – An unincorporated business entity not having an office or place of business within the Village of Midvale.

Person – Every natural person, partnership, fiduciary, association, or corporation. Whenever used in any clause prescribing and imposing a penalty, the term "person" as applied to any unincorporated entity, shall mean the partners or members thereof, and as applied to corporations, the officers thereof.

Place of business – Any bona fide office (other than a mere statutory office), factory, warehouse or other space which is occupied and used by the taxpayer in carrying on any business activity individually or through one or more of his regular employees regularly in attendance.

Resident – An individual eighteen (18) years of age or older domiciled in the Village of Midvale.

Resident unincorporated business entity – An unincorporated business entity having an office or place of business within the Village of Midvale.

Taxable income – Wages, salaries, and other compensation paid by an employer or employers before any deductions and/or the net profits from the operation of a business, profession or other enterprise or activity adjusted in accordance with the provisions of the ordinance.

Taxable year – The calendar year, or the fiscal year upon the basis of which net profits are to be computed under this ordinance and, in the case of a return for a fractional part of a year, the period for which such return is required to be made.

Taxpayer – A person, whether an individual eighteen (18) years of age or older, partnership, association, or any corporation or other entity, required hereunder to file a return or pay a tax.

Forms of words – The singular shall include the plural, and the masculine shall include the feminine and the neuter.

Section 3. Imposition of Tax

A. Subject to the provisions of Section 16 of this ordinance, an annual tax for the purpose specified in section 1 hereof shall be imposed on and after January 1, 1977 at the rate of one percent (1%) per annum upon the following:

1. On all salaries, wages commissions and other compensation earned by residents of the Village of Midvale.

2. On all salaries, wages, commissions and other compensation earned by nonresidents for work done for services performed or rendered in the Village of Midvale.

3. (a) On the portion attributable to the Village of Midvale of the net profits earned by all resident unincorporated businesses, professions or other entities, derived from sales made, work done, services performed or rendered and business or other activities conducted in the Village of Midvale.

(b) On the portion of the distributive share of the net profits earned by a resident partner or owner of a resident unincorporated business entity not attributable to the Village of Midvale and not levied against such unincorporated business entity by the Village of Midvale.

4. (a) On the portion attributable to the Village of Midvale of the net profits earned by all nonresident unincorporated business, professions or other entities, derived from sales made, work done, or services performed or rendered and business or other activities conducted in the Village of Midvale, whether or not such unincorporated business entity has an office or place of business in the Village of Midvale.

(b) On the portion of the distributive share of the net profits earned by a resident partner or owner of a nonresident unincorporated business entity not attributable to the Village of Midvale and not levied against such unincorporated business entity by the Village of Midvale.

5. On the portion attributable to the Village of Midvale, of the net profits earned by all corporations derived from sales made, work done, services performed or rendered and business or other activities conducted in the Village of Midvale, whether or not such corporations have an office or place of business in the Village of Midvale.

B. The portion of the net profits attributable to the Village of Midvale of a taxpayer conducting a business, profession or other activity both within and without the boundaries of the Village of Midvale shall be determined as provided in RC 718.02 and in accordance with the rules and regulations adopted by the Administrator pursuant to this ordinance.

C. Operating loss carry forward

1. The portion of a net operating loss sustained subsequent to January 1, 1977, allocable to the Village of Midvale may be applied against the portion of the profit of succeeding year (s) allocable to the Village of Midvale, until exhausted but in no event for more than five (5) taxable years. No portion of a net operating loss shall be carried back against net profits of any prior year.

2. The portion of a net operating loss sustained shall be allocated to the Village of Midvale in the same manner as provided for allocating net profits to the Village of Midvale.

3. The Administrator shall provide by rules and regulations the manner in which such net operating loss carry forward shall be determined.

D. Consolidated returns

1. Filing of consolidated returns may be permitted, required, or denied in accordance with rules and regulations prescribed by the Administrator.

2. In the case of a corporation that carries on transactions with its stockholders or with other corporations related by stock ownership, interlocking directorates, or some other method, or in case any person operates a division, branch, factory, office, laboratory or activity with the Village of Midvale constituting a portion only of its total business, the Administrator shall require such additional information as he may deem necessary to ascertain whether net profits are properly allocated to the Village

of Midvale. If the Administrator finds net profits are not properly allocated to the Village of Midvale by reason of transactions with stockholders or with other corporations related by stock ownership, interlocking directorates, or transactions with such division, branch, factory, office, laboratory or activity or by some other method, he shall make such allocation as he deems appropriate to produce a fair and proper allocation of net profits to the Village of Midvale.

E. Exception

The tax provided for herein shall not be levied upon the military pay or allowances of members of the armed forces of the United States, or upon the net profits of any civic, charitable, religious, fraternal or other organization specified in RC 718.01 to the extent that such net profits are exempted from municipal income taxes under said section.

F. Business Allocation Formula

The business allocation percentage is computed by determining the percentages (a) which Midvale real and tangible personal property bears to all real and tangible personal property (including that situated in Midvale) of taxpayer wheresoever situated; (b) which Midvale business sales bear to taxpayer's entire business sales wheresoever derived (including those derived in Midvale); and (c) which payrolls paid by taxpayer within Midvale bear to taxpayer's entire payroll wheresoever paid (including Midvale payrolls); adding together three (3) percentages so arrived at, and dividing the total by 3.

However, if one (1) of the factors (property, sales or payrolls) is missing, the other two (2) percentages are added and the sum divided by two (2), and if two (2) of the factors are missing, the remaining percentage is the business allocation factor.

Section 4. Effective period

The tax shall be levied, collected and paid with respect to the salaries, wages, commissions and other compensation, and with respect to the net profits of businesses, professions or other activities earned on and after January 1, 1977.

Section 5. Return and payment of tax

1. All residents of the Village of Midvale, age 18 years of

age and older, shall make and file with the Village Tax Administrator, a return on a form prescribed by and obtainable on request from the Village Tax Administrator, whether or not a tax be due. In addition, every taxpayer, resident or nonresident, engaged in any business in the Village of Midvale, the net profits of which are subject in whole or in part to the tax imposed by the provisions of this chapter, shall make and file with the Village of Midvale Department of Taxation, a final return on a form furnished by or obtainable by the Department of Taxation on or before the 30th day of April of the year following the effective date of this chapter and on or before the 30th day of April of each year thereafter. When the return is made for a fiscal year of other period different from the calendar year, the return shall be filed within four (4) months from the end of such fiscal year or period. Like return shall be filed at the same time and in the same manner by all persons whose wages, salaries, bonuses, incentive payments, commissions, fees and other compensation received during the preceding taxable year are subject to the tax imposed by this chapter. However, where a nonresident is employed within the Village of Midvale and has his or her full tax liability withheld by his or her employer, the Department of Taxation may accept the annual wage statement submitted by his or her employer in lieu of an annual return.

2. Each resident taxpayer, except as herein provided, shall, whether or not a tax is due thereon, make and file a return on or before the 30th day of April of the year following the effective date of this chapter and on or before the 30th day of April of each year thereafter with the Department of Taxation. When the return is made for a fiscal year or other period difference from the calendar year, the return shall be filed within four (4) months from the end of such fiscal year or period.

3. Any person who receives both compensation for services performed for an employer, in whatever form, and in addition receives income from any business activity or occupation not subject to withholding under the Ordinance, must file a declaration and a final return.

4. Every individual taxpayer who resides in the municipality but who receives net profits, salaries, wages, commissions or other personal service compensation for work done, or service performed or rendered outside of the municipality, shall, whether or not a tax is due thereon to the municipality, make and file a return on or before the 30th day of April of the year following the effective date of this chapter and on or before the 30th day of April of each year thereafter, however, if it be made to appear that the taxpayer has paid a municipal income tax on such net profits, salaries, wages,

commissions or other compensation to another municipality, the taxpayer shall be allowed a credit against the tax imposed by this chapter of the amount so paid by him or her on his or her behalf to such other municipality. The credit shall not exceed the tax assessed by this chapter on such net profits, salaries, wages, commissions or compensation earned in such other municipality or municipalities or such taxes paid.

5. Every employer engaged in any business in the Village of Midvale for which salaries, bonuses, incentive payments, commissions, fees, or other compensation for services are paid to any employees, in whatever form, whether or not such employees are residents of the Village, shall report any and all such payments to the Village of Midvale Department of Taxation in the same manner and form and at the same time as such payments to employees are reported to the Internal Revenue Service.

B. The return shall be filed with the Administrator on a form or forms furnished by or obtainable upon request from such Administrator setting forth:

1. The aggregate amounts of salaries, wages, commissions and other compensation earned and gross income from business, profession or other activity, less allowable ordinary, reasonable, and necessary expenses incurred in the acquisition of such gross income earned during the preceding year and subject to said tax;

2. The amount of the tax imposed by this ordinance on such earnings and profits; and

3. Such pertinent statements, information returns, or other information as the Administrator may require.

C. The Administrator may extend the time for filing of the annual return upon the request of the taxpayer or a period of not to exceed six (6) months, or one (1) month beyond any extension requested of or granted by the Internal Revenue Service for the filing of the federal income tax return. The amount of tax shown 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 S 6 of this ordinance, or where any portion of said tax shall have been paid by the taxpayer pursuant to the provisions of S 7 of this ordinance, or where an income tax has been paid to another municipality, credit for the amount so paid in accordance with S 15 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 S 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 the Village of Midvale, such taxpayer shall make and file an amended return showing income subject to the income tax of the Village of Midvale based upon such final determination of federal tax liability, and pay any additional tax shown due thereon or make claim for refund or any overpayment.

Section 6. Collection at source

A. In accordance with rules and regulations prescribed by the Administrator, each employer within or doing business within the Village of Midvale shall deduct at the time of the payment of such salary, wage, commission or other compensation, the tax of one percent (1%) per annum of the gross salaries, wages, commissions or other compensation taxable under the provisions of Section 3 of this ordinance and due by the employer to the employee or the tips of 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 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 therefore 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 the Village of Midvale, as a trustee for the benefit of the Village of Midvale and any such tax collected by such employer from his employees, shall, until the same is paid to the Village of Midvale, be deemed a trust fund in the hands of such employer.

C. On or before January 31, of each year beginning with the year 1978, each employer shall file a withholding return setting forth the names and addresses of all employees from whose compensation the tax was withheld during the preceding calendar year and the amount of tax withheld from his employees and such other information as may be required by the Administrator. All payments not subject to withholding shall be reported on a form required by the Administrator.

D. The Administrator for good cause may require immediate returns and payments to be submitted to his office.

Section 7. Declarations

A. Every person who anticipates any taxable income which is not subject to Section 6 hereof, or who engages in any business, profession, enterprise or activity subject to the tax imposed by Section 3 hereof shall file a declaration setting forth such estimated income or the estimated profit or loss from such business activity together with the estimated tax due thereof, if any; provided, however, if a person's income is wholly from the wages from which the tax will be withheld and remitted to the Village of Midvale in accordance with Section 6 hereof, such person need not file a declaration.

B. 1. Such declaration shall be filed on or before April 30 of each year, or within four (4) months of the date the taxpayer becomes subject to tax for the first time.

2. Those taxpayers reporting on a fiscal year basis shall

file a declaration within Four (4) months after the beginning of each fiscal year or period.

C. 1. Such declaration shall be filed upon a form furnished by, or obtainable from, the Administrator, provided, however, credit shall be taken for the village of Midvale's income tax to be withheld from any portion of such income. In accordance with the provisions of Section 15 hereof, credit may be taken for tax to be paid to or to be withheld and remitted to another taxing municipality.

2. The original declaration (or any subsequent amendment thereof) may be increased or decreased on or before any subsequent quarterly payment date and provided for herein.

D. Such declaration or estimated tax to be paid the Village of Midvale shall be accompanied by a payment of at least one-fourth (1/4) of the estimated annual tax and at least a similar amount shall be paid on or before the last day of the sixth, ninth and thirteenth months after the beginning of the taxable year. Provided, however, that in case an amended declaration has been filed, the unpaid balance shown due thereon shall be paid in equal installments on or before the remaining payment dates.

E. On or before the last day of the fourth month of the year following that for which such declaration or amended declaration was filed, and annual return shall be filed and any balance which may be due the Village of Midvale shall be paid therewith in accordance with the provisions of Section 5 hereof.

Section 8.

A. 1. It shall be the duty of the Administrator to receive the tax imposed by this ordinance in the manner prescribed herein from the taxpayers; to keep an accurate record thereof; and to report all monies so received.

2. It shall be the duty of the Administrator to enforce payment of all taxes owing the Village of Midvale, to keep accurate records for a minimum of five (5) years showing the amount due from each taxpayer required to file a declaration and/or to make any return, including taxes withheld, and to show the dates and amounts of payments thereof.

B. Said Administrator is hereby charged with the enforcement of the provisions of this ordinance, and is hereby empowered, subject to the approval of the Board of Review, to adopt and promulgate and to enforce rules and regulations relating to any matter or thing pertaining to the collection of taxes and the administration and enforcement of the provisions of this ordinance, including provisions for the re-examination and correction of returns.

The Administrator is authorized to arrange for the payment of unpaid taxes, interest and penalties on a schedule or installment payments, when the taxpayer has proved to the Administrator that, due to certain hardship conditions, he is unable to pay the full amount of the tax due. Such authorization shall not be granted until proper returns are file by the taxpayer for all amounts owed by him under the ordinance.

Failure to make any deferred payment when due, shall cause the total unpaid amount, including penalty and interest, to become payable on demand and the provisions of Sections 11 and 12 of the ordinance shall apply.

C. In any case where a taxpayer has failed to file a return or has filed a return which does not show the property amount of tax due, the Administrator may determine the amount of tax appearing to be due the Village of Midvale from the taxpayer and shall send to such taxpayer a written statement showing the amount of tax so determined, together with interest and penalties thereon, if any.

D. Subject to the consent of the Board of Review or pursuant to regulation approved by the Board, the Administrator shall have the power to compromise any interest or penalty, or both, imposed by Section 10 of this ordinance.

Section 9

A. The Administrator, or any authorized employee, is hereby authorized to examine the books, papers, records and federal income tax returns of any employer or of any taxpayer or person subject to, or whom the Administrator believes is subject to the provisions of this ordinance, for the purpose of verifying the accuracy of any return made, or, if no return was made, to ascertain the tax due under this ordinance. Every such employer, supposed employer, taxpayer or supposed taxpayer is hereby directed and required to furnish upon written request by the Administrator, or his duly

authorized agent or employee, the means, facilities, and opportunity for making such examinations and investigations as are hereby authorized.

B. The Administrator is hereby authorized to order any person presumed to have knowledge of the facts to appear before him and may examine such person, under oath, concerning any income which was or should have been reported for taxation or any transaction tending to affect such income, and for this purpose may compel the production of books, papers, records and federal income tax returns and the attendance of all persons before him, whether as parties or witnesses, whenever he believes such persons have knowledge of such income or information pertinent to such inquiry.

C. The refusal to produce books, papers, records, and federal income tax returns, or the refusal to submit to such examination by any employer or person subject or presumed to be subject to the tax or by any officer, agent or employee of a person subject to the tax or required to withhold tax or the failure of any person to comply with the provisions of this section nor with any order or subpoena of the Administrator authorized hereby shall be deemed a violation of this ordinance, punishable as provided in Section 12 hereof.

D. Any information gained as a result of any returns, investigations or hearings before the Administrator, required by the ordinance or authorized by these rules and regulations shall be confidential and no disclosure thereof shall be made except for official purposes or as ordered by a Court of competent Jurisdiction. Any person divulging such information shall be guilty of a misdemeanor punishable by a maximum fine of five hundred dollars (\$500.00) or imprisonment for not more than six (6) months, or both. Each disclosure shall constitute a separate offense.

In addition to the above penalty, any employee of the Village of Midvale who violates the provisions of this section relative to the disclosure of confidential information shall be guilty of an offense punishable by immediate dismissal.

E. Every taxpayer shall retain all records necessary to compute his tax liability for a period of five (5) years from the date his return is filed or the withholding taxes are paid.

Section 10 Interest and penalties

A. All taxes imposed and all monies withheld or required to be withheld by employers under the provisions of this ordinance and remaining unpaid after they become due shall bear interest at the rate of one-half of one percent (1 ½ %) per month or fraction thereof.

B. In addition to interest as provided in paragraph A hereof, penalties based on the unpaid tax are hereby imposed as follows:

1. For failure to pay taxes due – other than taxes withheld; one and one-half percent (1 ½ %) per month or fraction thereof.

2. For failure to remit taxes withheld from employees; five percent (5%) per month or fraction thereof.

3. Any person failing to file an income tax return as required by Section 5 shall be subject to a fine of Fifty Dollars (\$50.00) as assessed by the Village Tax Administrator. **FAILURE TO RECEIVE A RETURN DOES NOT EXCUSE FAILURE TO FILE AN INCOME TAX RETURN.**

C. Exceptions. A penalty shall not be assessed on an additional tax assessment made by the Administrator when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Administrator; and provided further, that, in the absence of fraud, neither penalty nor interest shall be assessed on any additional tax assessment resulting from a federal audit, providing an amended return is filed and the additional tax is paid within three (3) months after final determination of the federal tax liability.

D. Upon recommendation of the Administrator, the Board of Review may abate penalty or interest, or both, or upon an appeal from the refusal of the Administrator to recommend abatement of penalty and/or interest, the Board may nevertheless abate penalty or interest, both.

Section 11. Collection of unpaid taxes and refunds of overpayments.

A. All taxes imposed by this ordinance shall be collectible, together with any interest and penalties thereon, by a civil action at law. All additional assessments shall be made and all civil actions to recover municipal income taxes and penalties and interest thereon shall be brought within three

(3) years after the tax was due or the return was filed, whichever is later.

B. Taxes erroneously paid shall be refunded when a claim for a refund is made. Claims for refund of municipal income taxes must be brought within the time limitation provided in Division A of this section.

C. Amounts of less than one dollar (\$1.00) shall not be refunded.

Section 12. Violations; penalties

A. Any person who shall;

1. Fail, neglect or refuse to make any return or declaration required by this ordinance; or

2. Make any incomplete, false or fraudulent return; or

3. Willfully fail, neglect or refuse to pay the tax, penalties or interest imposed by this ordinance; or

4. Willfully fail, neglect or refuse to withhold the tax from his employees or remit such withholding to the Administrator; or

5. Refuse to permit the Administrator or any duly authorized agent or employee to examine his books, records, papers and federal income tax returns relating to the income or net profits of a taxpayer; or

6. Fail to appear before the Administrator and to produce his books, records, papers or federal income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Administrator; or

7. Refuse to disclose to the Administrator any information with respect to the income or net profits of a taxpayer; or

8. Fail to comply with the provisions of this ordinance or any order or subpoena of the Administrator authorized hereby; or

9. Give to an employer false information as to his true name, correct social security number and residence address, or fail to promptly

notify an employer of any change in residence address and date thereof; or

10. Fail to use ordinary diligence in maintaining proper records of employees' residence addresses, total wages paid and the Village of Midvale's income tax withheld, or to knowingly give the Administrator false information; or

11. Attempt to do anything whatsoever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this ordinance;

Shall be guilty of a misdemeanor and shall be fined not more than five hundred dollars (\$500.00) or imprisoned not more than six (6) months or both for each offense.

B. Prosecutions for an offense made punishable under this section or any other provision of this ordinance shall be commenced within three (3) years after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of twenty-five percent (25%) or more of income required to be reported, prosecutions may be commenced within six (6) years after the commission of the offense.

C. The failure of any employer or person to receive or procure a return declaration or other required form shall not excuse him from making any information return, return or declaration, from filing such form, or from paying the tax.

Section 13. Board of Review

A. A Board of Review, consisting of a chairman and two other individuals to be appointed by the Mayor with the concurrence of a majority of the members of Council is hereby created. A majority of the members of the Board shall constitute a quorum. The Board shall adopt its own procedural rules and shall keep a record of its transactions. Any hearing by the Board may be conducted privately and the provisions of Section 9 hereof with reference to the confidential character of information required to be disclosed by the ordinance shall apply to such matter as may be heard before the Board on appeal.

B. All rules and regulations and amendments or changes thereto, which are adopted by the Administrator under the authority conferred by this

ordinance, must be approved by the Board of Review before the same become effective. The Board shall hear and pass on appeals from any ruling or decision or the Administrator, and, at the request of the taxpayer or Administrator, is empowered to substitute alternate methods of allocation.

C. Any person dissatisfied with any ruling or decision of the Administrator which is made under the authority conferred by this ordinance may appeal therefrom to the Board of Review within thirty (30) days from the announcement of such ruling or decision by the Administrator, and the Board shall, on hearing, having jurisdiction to affirm, reverse or modify any such ruling or decision, or any part thereof.

Section 14. Allocation of funds.

All sums collected by this ordinance shall be allocated to the general fund of the Village of Midvale.

Section 15. Credit for tax paid to another municipality.

A. Where a resident of the Village of Midvale is subject to a municipal income tax in another municipality he shall not pay a total municipal income tax on the same income greater than the tax imposed at the higher rate.

B. Every individual taxpayer who resides in the Village of Midvale who receives net profits, salaries, wages, commissions or other personal service compensation for work done or services performed or rendered outside of the Village of Midvale if it be made to appear that he has paid a municipal income tax on the same income taxable under this ordinance to another municipality, shall be allowed a credit against the tax imposed by this ordinance of the amount so paid by him or in his behalf to such other municipality. The credit shall not exceed the tax assessed by this ordinance on such income earned in such other municipality or municipalities where such tax is paid.

C. A claim for refund or credit under this section shall be made in such manner as the Administrator may by regulation provide.

Section 16. Saving clause

If any sentence, clause, section or part of this ordinance,

or any tax against any individual or any of the several groups specified herein, is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this ordinance and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parties of this ordinance. It is hereby declared to be the intention of the Council of the Village of Midvale that this ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

Section 17. Collection of tax after termination of ordinance.

A. This ordinance shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this ordinance are concerned, it shall continue effective until all of said taxes levied hereunder are fully paid and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this ordinance shall have been fully terminated, subject to the limitations contained in Sections 11 and 12 hereof.

B. Annual returns due for all or any part of the last effective year of this ordinance shall be due on the date provided in Sections 5 and 6 of this ordinance as though the same were continuing.

This document supercedes and replaces ordinances 200, 95-8 and 99-8.

This ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety and it shall go into effect forthwith. The reason for the said emergency is the immediate need of the Village of Midvale to acquire additional revenue.

Vera Wilson Mayor
VERA WILSON, MAYOR

ATTEST:

Marian Milburn
MARIAN MILBURN, CLERK/TREASURER

FITZPATRICK,
WMERMAN & ROSE
CO., L. R. A.
ATTORNEYS AT LAW
140 FAIR AVE., N.W.
PO. BOX 1014
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NOTE 1. Do not use this page if your only source of income is from wages and you are not entitled to deduct necessary business expense from such wages. Enter such wages on Line 1 and 6 of Page 1 only. Disregard Lines 2 through 5 of Page 1.
 NOTE 2. Any taxpayer attaching a copy of his Federal Return and Applicable Schedules need not complete Page 2 (except Schedule Y when line 5b on Page 1 is used).
 NOTE 3. Overpayment Claims will receive credit only on Returns fully completed. However, see Note 2 above.

SCHEDULE C – PROFIT (Or Loss) FROM BUSINESS OR PROFESSION

BUSINESS NAME _____		BUSINESS ADDRESS _____
1. TOTAL RECEIPTS, LESS ALLOWANCES, RABATES AND RETURNS _____	\$ _____	
2. LESS: (A.) Cost of Goods Sold <input type="checkbox"/> or (B) Cost of Operations <input type="checkbox"/> whichever is applicable (Indicate labor charges included \$ _____)	_____	
3. GROSS PROFIT FROM SALES, ETC. (Line 1 less Line 2)	_____	
4. DIVIDENDS \$ _____; INTEREST \$ _____; ROYALTIES \$ _____	_____	
5. RENTS RECEIVED, IF CONNECTED WITH TRADE OR BUSINESS _____	_____	
6. OTHER BUSINESS INCOME (specify) _____	_____	
7. TOTAL BUSINESS INCOME BEFORE DEDUCTIONS _____	\$ _____	
BUSINESS DEDUCTIONS		
8. Compensation of Officers _____	\$ _____	14. Losses on Business Property _____
9. Salaries and Wages Not Deducted Elsewhere _____	_____	15. Bad Debts _____
10. Payments to Partners _____	_____	16. Depreciation (Attach Statement) _____
11. Rents (Paid to _____)	_____	17. Repairs _____
12. Interest on Business Indebtedness _____	_____	18. Advertising and Promotion _____
13. a. Income taxes on Business (City or State) _____	_____	19. Auto, Truck and Travel _____
b. Other Business Taxes (Attach Statement) _____	_____	20. Other (Attach Statement) _____
21. TOTAL BUSINESS DEDUCTIONS (total of Lines 8 to 20) _____	\$ _____	
22. NET PROFIT (or loss) FROM BUSINESS OR PROFESSION (Line 7 less Line 21)	\$ _____	

SCHEDULE G – INCOME FROM RENTS (If not included in Schedule C)

(Attach statement explaining columns 3, 4 and 5)

1. KIND & LOCATION OF PROPERTY	2. AMOUNT OF RENT	3. DEPRECIATION	4. REPAIRS	5. OTHER EXPENSES	6. NET INCOME (OR LOSS)
	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

TOTAL NET INCOME (OR LOSS) SCHEDULES G \$ _____

SCHEDULE H – OTHER INCOME NOT INCLUDED IN SCHEDULES C OR G

PARTNERSHIPS, ESTATES & TRUSTS FEES ETC? (INTEREST AND DIVIDENDS NOT SUBJECT TO TAX)

RECEIVED FROM	FOR (Describe)	AMOUNT
		\$ _____

TOTAL INCOME SCHEDULE H \$ _____

TOTAL SCHEDULES C, G & H. ENTER ON LINE 2, PAGE 1 \$ _____

SCHEDULE Y – BUSINESS ALLOCATION FORMULA

	A. Located Everywhere	B. Located in MIDVALE	C. Percentage (B ÷ A)
STEP 1. Average Value of Real & Tangible Personal Property (Include Annual Rent Paid – Multiplied by 8) _____	_____	_____	_____ %
STEP 2. Gross Receipts from Sales Made and/or Work or Services Performed _____	_____	_____	_____ %
STEP 3. Wages, Salaries, Commissions, etc. Paid _____	_____	_____	_____ %
STEP 4. Total Percentages _____	_____	_____	_____ %
STEP 5. Average Percentage (Divide Total Percentages by Number of Percentages Used – Carry to Line 5b., Page 1) _____	_____	_____	_____ %

SCHEDULE Z – PARTNERS' DISTRIBUTIVE SHARES OF NET INCOME

1. NAME AND CITY OR TOWNSHIP OF EACH PARTNER	2. Resident		3. Distributive Shares of Partners		4. Other Payments	5. Taxable Percentage	6. Amount Taxable
	Yes	No	Percent	Amount			
(a.) _____				\$ _____	\$ _____		\$ _____
(b.) _____							
(c.) _____							
(d.) _____							
6. Line 22, SCHEDULE C, Page 2	xxxxxx	xxxx	100	\$ _____			xxxxxxxxxxxxxxxxxxxx

HAS YOUR FEDERAL TAX LIABILITY FOR ANY YEAR BEEN CHANGED IN THE YEAR COVERED BY THIS RETURN AS A RESULT OF AN EXAMINATION BY THE INTERNAL REVENUE SERVICE? YES _____ NO _____ IF YES _____

HAS AN AMENDED MIDVALE RETURN BEEN FILED FOR SUCH YEAR OR YEARS? YES _____ NO _____

Form Q1
Midvale Income Tax

STATEMENT OF MIDVALE, OHIO, VILLAGE INCOME TAX
Quarterly Notice of Installment Due on Estimated Tax Declared

MAKE CHECK OR MONEY ORDER TO: VILLAGE OF MIDVALE, OHIO - INCOME TAX PAID CHECK WILL BE YOUR RECEIPT If receipt is desired, return both copies of this statement with a self-addressed, stamped envelope. DO NOT REMIT CASH BY MAIL POSTAGE WILL NOT BE ACCEPTED FOR PAYMENT	This Statement MUST Accompany Your Remittance To: VILLAGE OF MIDVALE Income Tax Department Midvale, Ohio 44653	AMOUNT ENCLOSED THANK YOU \$																
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:25%;">ESTIMATED TAX DECLARED</th> <th colspan="2" style="width:40%;">CREDITS AND/OR PAYMENTS</th> <th style="width:20%;">AMOUNT OF UNPAID BALANCE</th> <th style="width:15%;">QUARTERLY INSTALLMENT DUE</th> </tr> <tr> <td></td> <th style="width:15%;">DATE OF LAST CREDIT</th> <th style="width:25%;">TOTAL AMOUNT CREDITED</th> <td></td> <td></td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </table>	ESTIMATED TAX DECLARED	CREDITS AND/OR PAYMENTS		AMOUNT OF UNPAID BALANCE	QUARTERLY INSTALLMENT DUE		DATE OF LAST CREDIT	TOTAL AMOUNT CREDITED										
ESTIMATED TAX DECLARED	CREDITS AND/OR PAYMENTS		AMOUNT OF UNPAID BALANCE	QUARTERLY INSTALLMENT DUE														
	DATE OF LAST CREDIT	TOTAL AMOUNT CREDITED																

IF THIS STATEMENT DOES NOT REFLECT PAYMENT RECENTLY MADE, PLEASE ADVISE TAX ADMINISTRATOR-INCOME TAX OFFICE-PROMPTLY.

DUE ON OR BEFORE

AMT PAID \$	
PEN. \$	
INT. \$	
TAX PAID \$	

NOTIFY INCOME TAX DEPARTMENT PROMPTLY OF ANY CHANGE IN OWNERSHIP OR NAME AND ADDRESS SHOWN ABOVE. (FOR CASHIER'S USE ONLY)

Form Q1
Midvale Income Tax

STATEMENT OF MIDVALE, OHIO, VILLAGE INCOME TAX
Quarterly Notice of Installment Due on Estimated Tax Declared

MAKE CHECK OR MONEY ORDER TO: VILLAGE OF MIDVALE, OHIO - INCOME TAX PAID CHECK WILL BE YOUR RECEIPT If receipt is desired, return both copies of this statement with a self-addressed, stamped envelope. DO NOT REMIT CASH BY MAIL POSTAGE WILL NOT BE ACCEPTED FOR PAYMENT	This Statement MUST Accompany Your Remittance To: VILLAGE OF MIDVALE Income Tax Department Midvale, Ohio 44653	AMOUNT ENCLOSED THANK YOU \$																
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DUE ON OR BEFORE

AMT PAID \$	
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Form Q1
Midvale Income Tax

STATEMENT OF MIDVALE, OHIO, VILLAGE INCOME TAX
Quarterly Notice of Installment Due on Estimated Tax Declared

MAKE CHECK OR MONEY ORDER TO: VILLAGE OF MIDVALE, OHIO - INCOME TAX PAID CHECK WILL BE YOUR RECEIPT If receipt is desired, return both copies of this statement with a self-addressed, stamped envelope. DO NOT REMIT CASH BY MAIL POSTAGE WILL NOT BE ACCEPTED FOR PAYMENT	This Statement MUST Accompany Your Remittance To: VILLAGE OF MIDVALE Income Tax Department Midvale, Ohio 44653	AMOUNT ENCLOSED THANK YOU \$																
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IF THIS STATEMENT DOES NOT REFLECT PAYMENT RECENTLY MADE, PLEASE ADVISE TAX ADMINISTRATOR-INCOME TAX OFFICE-PROMPTLY.

DUE ON OR BEFORE

AMT PAID \$	
PEN. \$	
INT. \$	
TAX PAID \$	

NOTIFY INCOME TAX DEPARTMENT PROMPTLY OF ANY CHANGE IN OWNERSHIP OR NAME AND ADDRESS SHOWN ABOVE. (FOR CASHIER'S USE ONLY)

DECLARATION OF ESTIMATED MIDVALE, INCOME TAX

This form for use by all individual taxpayers (1) for filing 2001 declarations and/or (2) wishing to amend their 2000 estimated declaration.

1. PURPOSE OF DECLARATION - A declaration for Midvale Income Tax purposes must be made by all taxpayers receiving taxable income from which the Midvale Income Tax will not be withheld by an employer.

The purpose of the declaration is to enable such taxpayers to estimate their taxable income, and to provide a basis for paying currently any Midvale Income Tax due.

2. WHEN TO FILE DECLARATION - The declaration must be filed on or before April 30, 2001.

Check should be payable to **VILLAGE OF MIDVALE INCOME TAX**. Do not remit cash by mail. Postage stamps are not accepted as payment.

Complete information concerning Midvale Income Tax may be obtained upon request.

Pg. 2.

2001

DI-00 Individual

Declaration of Estimated Midvale Income Tax

File with Income Tax Administrator, Midvale, Ohio
on or before April 30, 2001
For the Period from January 1, 2001 through December 31, 2001
For Individual Taxpayers on a Calendar Year Basis
of Fiscal Period.

from _____ 20__ through _____ 20__

**KEEP
THIS
COPY**

Your Trade Name or name of Individual and Address are as they appear on our records. Make any necessary corrections.

A. Husband's employer _____
Name _____ Address _____
Wife's employer _____
Name _____ Address _____

B. 1. Total Estimated Income subject to Midvale Income Tax \$ _____
2. Midvale Income Tax 1% of amount shown on Line 1 \$ _____
TAX CREDITS
3. a. Tax to be withheld by employer and remitted to Midvale \$ _____
b. Tax to be withheld by employer for another city \$ _____
(not to exceed 1% of earnings therein)
Name of Other City _____
c. PAYMENTS made on prior declaration for the period IF this is an
amended declaration \$ _____
4. TOTAL CREDITS \$ _____
5. NET ESTIMATED TAX DUE (Line 2 Less Line 4) \$ _____
6. Amount Due with Declaration (1/4 of Line 5) \$ _____
7. AMOUNT PAID with Declaration - Make check to Village of Midvale - Income Tax \$ _____

C. I declare that this Declaration has been examined by me and to the best of my knowledge and belief is a true declaration of estimated income tax for the period stated.

(SIGNATURE OF TAXPAYER)

(DATE)

YOUR COPY

GENERAL INSTRUCTIONS

"YOUR COPY" of the completed declaration is retained for your records.

Detach completed TAX OFFICE COPY and file with the Income Tax Office, P. O. Box 109 Midvale, Ohio 44653, accompanied by proper remittance.

HOW TO MAKE OUT YOUR DECLARATION OF ESTIMATED MIDVALE TAX.

If your books are kept on a fiscal year basis show the fiscal year for which you are reporting.

CALCULATION OF INCOME AND TAX:

1. Enter total estimated income subject to Midvale Income Tax.
2. Enter 1% of amount shown on line 1.

3. TAX CREDITS

- a. Enter tax to be withheld by employer for Midvale.
- b. Enter tax to be withheld by employer for another city at the tax rate of that city, but such amount cannot exceed 1% of earnings in each of such other city.

Pg. 1

2001

DI-00 individual

Declaration of Estimated Midvale Income Tax

File with Income Tax Administrator, Midvale, Ohio on or before April 30, 2001
 For the Period from January 1, 2001 through December 31, 2001
 For Individual Taxpayers on a Calendar Year Basis of Fiscal Period.
 from _____ 20__ through _____ 20__

THIS SPACE FOR TAX OFFICE USE ONLY	
Name Correction	
Address Correction	
CAP Iss.	
Ref. App.	

Your Trade Name or name of individual and Address are as they appear on our records. Make any necessary corrections.

A. Husband's employer _____ Name _____ Address _____
 Wife's employer _____ Name _____ Address _____

B. 1. Total Estimated Income subject to Midvale Income Tax \$ _____
 2. Midvale Income Tax 1% of amount shown on Line 1 \$ _____
TAX CREDITS
 3. a. Tax to be withheld by employer and remitted to Midvale \$ _____
 b. Tax to be withheld by employer for another city \$ _____
 (not to exceed 1% of earnings therein)
 Name of Other City _____
 c. PAYMENTS made on prior declaration for the period IF this is an amended declaration \$ _____
 4. TOTAL CREDITS \$ _____
 5. NET ESTIMATED TAX DUE (Line 2 Less Line 4) \$ _____
 6. Amount Due with Declaration (1/4 of Line 5) \$ _____
 7. AMOUNT PAID with Declaration - Make check to Village of Midvale - Income Tax \$ _____

C. I declare that this Declaration has been examined by me and to the best of my knowledge and belief is a true declaration of estimated Income Tax for the period stated.

 (SIGNATURE OF TAXPAYER) (DATE)
 TAX DEPT. COPY

HOW TO MAKE YOUR DECLARATION OF ESTIMATED MIDVALE, OHIO, INCOME TAX
(b) ESTIMATED TAX COMPUTATION

LINE 1. Enter amount of estimated net income subject to Midvale Income Tax anticipated during the period for which this declaration is filed.

LINE 2. Enter estimated tax of one percent of the amount shown on Line 1. This figure will be your estimated tax liability for the period from January 1, 2001 to December 31, 2001 or fiscal period, as reported on this declaration.

LINE 4. This unpaid balance is the remaining amount of estimated tax you owe, and it may be paid - (A) In FULL with the declaration when filing, or (B) in equal installments, the first of which must accompany the declaration (1/4 of line 4).

KEEP "YOUR COPY" of the completed declaration form.

Detach completed "TAX DEPT COPY" and file with the Income Tax Department, P. O. Box 109, Midvale, Ohio 44653, accompanied by proper remittance, Do not remit cash by mail. Postage stamps are not accepted as payment.

pg 1

2001

DI - 00 B

INCOME TAX
Midvale, Ohio

CORPORATION - PARTNERSHIP - FIDUCIARY
DECLARATION OF ESTIMATED MIDVALE, OHIO INCOME TAX
 For the period from January 1, 2001, through December 31, 2001

or Fiscal period from _____, 20____, through _____, 20____

(a) NOTE - This declaration should be used by all businesses on a calendar year basis to estimate their Midvale, Ohio, Income Tax covering the period from January 1, 2001 to December 31, 2001.

The RATE of TAX is ONE PERCENT on all income earned after January 1, 2001.

Businesses operating on a fiscal year period beginning after January 1, 2001, and extending into 2002 should use this form when declaring the estimated tax for such fiscal year period.

(b) ESTIMATED TAX COMPUTATION -

1. ESTIMATED NET INCOME SUBJECT TO MIDVALE INCOME TAX.....	\$	
2. ESTIMATED MIDVALE INCOME TAX at One Percent of Line 1.....	\$	
3. LESS: PAYMENTS made on prior declaration for the period IF this is an amended declaration.....	\$	
4. UNPAID BALANCE of estimated 2001 Midvale Income Tax.....	\$	
5. Amount paid with declaration and enclosed herewith (1/4 of line 4 less overpayment of 2000 Midvale Income Tax, elected to be applied as a credit to your 2001 estimated tax).....	\$	

(Make checks out to Village of Midvale - Income Tax)

I hereby certify that this declaration has been examined by me and is a true declaration of estimated net income subject to Midvale, Ohio, Income Tax.

**NOTIFY INCOME TAX OFFICE OF CHANGE
IN NAME OR ADDRESS**

(c) Dated _____, 20____
(Signature of Authorized Official)

(d) NAME _____ (Title or Status)

(e) ADDRESS _____

(f) CITY _____

NOTE: If declaration is filed in person, bring BOTH copies with you for receipting purposes.

YOUR COPY

**CORPORATION - PARTNERSHIP - FIDUCIARY
 DECLARATION OF ESTIMATED MIDVALE, OHIO, INCOME TAX
 GENERAL INSTRUCTIONS**

This form for use (1) when filing 2001 declarations, and (2) to amend 2000 estimates.

1. **PURPOSE OF DECLARATION** - A declaration for Midvale Income Tax purposes must be made by every business receiving income subject to Midvale Income Tax.

The purpose of the declaration is to provide a basis for paying currently any Midvale Income Taxes due.

2. **FORM TO BE USED** - This Declaration should be used by business on a calendar year basis to estimate their tax covering the period from January 1, 2001, to December 31, 2001.

3. **WHEN TO FILE DECLARATIONS** - The declaration must be filed on or before April 30, 2001, if taxpayer is on a CALENDAR year basis, or within four (4) months after the beginning of taxpayers fiscal year beginning after January 1, 2001.

Complete information regarding Midvale Income Tax may be obtained upon request.

pg 2

2001

DI - 00 B

INCOME TAX
 Midvale, Ohio

**CORPORATION - PARTNERSHIP - FIDUCIARY
 DECLARATION OF ESTIMATED MIDVALE, OHIO INCOME TAX
 For the period from January 1, 2001, through December 31, 2001**

or Fiscal period from _____, 20____, through _____, 20____

(a) NOTE - This declaration should be used by all businesses on a calendar year basis to estimate their Midvale, Ohio, Income Tax covering the period from January 1, 2001 to December 31, 2001.

The RATE of TAX is ONE PERCENT on all income earned after January 1, 2001.

Businesses operating on a fiscal year period beginning after January 1, 2001, and extending into 2002 should use this form when declaring the estimated tax for such fiscal year period.

(b) ESTIMATED TAX COMPUTATION -

1. ESTIMATED NET INCOME SUBJECT TO MIDVALE INCOME TAX.....	\$ _____
2. ESTIMATED MIDVALE INCOME TAX at One Percent of Line 1.....	\$ _____
3. LESS: PAYMENTS made on prior declaration for the period IF this an amended declaration.....	\$ _____
4. UNPAID BALANCE of estimated 2000 Midvale Income Tax.....	\$ _____
5. Amount paid with declaration and enclosed herewith (1/4 of line 4 less overpayment of 2000 Midvale Income Tax, elected to be applied as a credit to your 2000 estimated tax.).....	\$ _____

(Make checks out to Village of Midvale - Income Tax)

I hereby certify that this declaration has been examined by me and is a true declaration of estimated net income subject to Midvale, Ohio, Income Tax.

**NOTIFY INCOME TAX OFFICE OF CHANGE
 IN NAME OR ADDRESS**

(c) Dated _____, 20____

(Signature of Authorized Official)

(Title or Status)

(d) NAME

(e) ADDRESS

(f) CITY

NOTE: if declaration is filed in person, bring BOTH copies with you for receipting purposes.

TAX DEPT. COPY

Village of Midvale, Ohio
Form W-1

EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD
"If no wages paid this quarter mark "NONE" and return this form."

1. Number of Taxable Employees This Quarter.....		
2. Total Salaries, Wages, Commissions & other Compensation paid all employees.....\$	DOLLARS	CENTS
3. LESS-Wages paid non-residents for services performed outside Midvale & persons under age 18.....		
4. Taxable Earnings (Items 2 minus 3).....\$		
5. Actual Tax Withheld at 1%.....\$		
6. Adjustments of Tax for Prior Period.....		
7. Interest - 1/2% per month.....		
8. Penalty - 5% per month.....		
9. Total (Include Interest & Penalty if due).....\$		

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

(SIGNED) _____

(OFFICIAL TITLE) _____
Owner, Partner, Member, President, Treasurer, Agent.

DATE: ____/____/____

MAKE CHECK OR MONEY ORDER PAYABLE TO:
VILLAGE OF MIDVALE, OHIO - INCOME TAX
P.O. BOX 109
MIDVALE, OHIO 44653

FOR THE MONTHS OF OCT. - NOV. - DEC.
DUE ON OR BEFORE JAN. 31, 20 ____

If receipt is desired, return Taxpayer's Copy of this form and enclose self-addressed, stamped envelope.

White Copy - Tax Department • Yellow Copy - Taxpayer's Copy
Pink Copy - Notice Remittance Past Due • Gold Copy - Office Copy

NOTIFY INCOME TAX DEPT. PROMPTLY OF ANY CHANGE IN NAME OR ADDRESS AS SHOWN ABOVE.

Village of Midvale, Ohio
Form W-1

EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD
"If no wages paid this quarter mark "NONE" and return this form."

1. Number of Taxable Employees This Quarter.....		
2. Total Salaries, Wages, Commissions & other Compensation paid all employees.....\$	DOLLARS	CENTS
3. LESS-Wages paid non-residents for services performed outside Midvale & persons under age 18.....		
4. Taxable Earnings (Items 2 minus 3).....\$		
5. Actual Tax Withheld at 1%.....\$		
6. Adjustments of Tax for Prior Period.....		
7. Interest - 1/2% per month.....		
8. Penalty - 5% per month.....		
9. Total (Include Interest & Penalty if due).....\$		

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

(SIGNED) _____

(OFFICIAL TITLE) _____
Owner, Partner, Member, President, Treasurer, Agent.

DATE: ____/____/____

MAKE CHECK OR MONEY ORDER PAYABLE TO:
VILLAGE OF MIDVALE, OHIO - INCOME TAX
P.O. BOX 109
MIDVALE, OHIO 44653

FOR THE MONTHS OF JULY - AUG. - SEPT.
DUE ON OR BEFORE OCT. 31, 20 ____

If receipt is desired, return Taxpayer's Copy of this form and enclose self-addressed, stamped envelope.

White Copy - Tax Department • Yellow Copy - Taxpayer's Copy
Pink Copy - Notice Remittance Past Due • Gold Copy - Office Copy

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Village of Midvale, Ohio
Form W-1

EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD
"If no wages paid this quarter mark "NONE" and return this form."

1. Number of Taxable Employees This Quarter.....		
2. Total Salaries, Wages, Commissions & other Compensation paid all employees.....\$	DOLLARS	CENTS
3. LESS-Wages paid non-residents for services performed outside Midvale & persons under age 18.....		
4. Taxable Earnings (Items 2 minus 3).....\$		
5. Actual Tax Withheld at 1%.....\$		
6. Adjustments of Tax for Prior Period.....		
7. Interest - 1/2% per month.....		
8. Penalty - 5% per month.....		
9. Total (Include Interest & Penalty if due).....\$		

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

(SIGNED) _____

(OFFICIAL TITLE) _____
Owner, Partner, Member, President, Treasurer, Agent.

DATE: ____/____/____

MAKE CHECK OR MONEY ORDER PAYABLE TO:
VILLAGE OF MIDVALE, OHIO - INCOME TAX
P.O. BOX 109
MIDVALE, OHIO 44653

FOR THE MONTHS OF APR. - MAY - JUNE
DUE ON OR BEFORE JULY 31, 20 ____

If receipt is desired, return Taxpayer's Copy of this form and enclose self-addressed, stamped envelope.

White Copy - Tax Department • Yellow Copy - Taxpayer's Copy
Pink Copy - Notice Remittance Past Due • Gold Copy - Office Copy

NOTIFY INCOME TAX DEPT. PROMPTLY OF ANY CHANGE IN NAME OR ADDRESS AS SHOWN ABOVE.

Village of Midvale, Ohio
Form W-1

EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD
"If no wages paid this quarter mark "NONE" and return this form."

1. Number of Taxable Employees This Quarter.....		
2. Total Salaries, Wages, Commissions & other Compensation paid all employees.....\$	DOLLARS	CENTS
3. LESS-Wages paid non-residents for services performed outside Midvale & persons under age 18.....		
4. Taxable Earnings (Items 2 minus 3).....\$		
5. Actual Tax Withheld at 1%.....\$		
6. Adjustments of Tax for Prior Period.....		
7. Interest - 1/2% per month.....		
8. Penalty - 5% per month.....		
9. Total (Include Interest & Penalty if due).....\$		

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

(SIGNED) _____

(OFFICIAL TITLE) _____
Owner, Partner, Member, President, Treasurer, Agent.

DATE: ____/____/____

MAKE CHECK OR MONEY ORDER PAYABLE TO:
VILLAGE OF MIDVALE, OHIO - INCOME TAX
P.O. BOX 109
MIDVALE, OHIO 44653

FOR THE MONTHS OF JAN. - FEB. - MARCH
DUE ON OR BEFORE APRIL 30, 20 ____

If receipt is desired, return Taxpayer's Copy of this form and enclose self-addressed, stamped envelope.

White Copy - Tax Department • Yellow Copy - Taxpayer's Copy
Pink Copy - Notice Remittance Past Due • Gold Copy - Office Copy

NOTIFY INCOME TAX DEPT. PROMPTLY OF ANY CHANGE IN NAME OR ADDRESS AS SHOWN ABOVE.