

**CITY OF PARMA HEIGHTS**

PHONE (440) 888-6440 • FAX (440) 885-8228

EMPLOYER'S

RETURN OF TAX WITHHELD

OFFICE  
USE  
ONLY 

Federal Identification No.: \_\_\_\_\_  
Ending: \_\_\_\_\_



PLEASE MAIL WHITE COPY WITH REMITTANCE TO:

CITY OF PARMA HEIGHTS  
Income Tax Dept.  
6281 Pearl Road  
Parma Heights, Ohio 44130-3084

<b>TOTAL WAGES SUBJECT TO TAX</b>	\$
1. Tax withheld 3 % due Parma Hts.	\$
2. Adjustment of tax for prior quarter	\$
3. Interest (18% per annum)	\$
4. Penalty (10% per month)	\$
<b>5. TOTAL DUE</b> _____	\$

MAKE CHECK PAYABLE TO CITY OF PARMA HEIGHTS

IF NO WAGES WERE PAID THIS QUARTER, MARK "NONE" AND RETURN THIS FORM WITH EXPLANATION.

SIGNATURE	DATE
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RETURN WITH REMITTANCE

**INSTRUCTIONS FOR PREPARING AND FILING FORM PH-W-1**

**WHO MUST FILE**

Each employer within or doing business within the City of Parma Heights who employs one or more persons is required to withhold the tax from all compensation paid employees as defined in the Ordinance and in the Regulations at the time or times such compensation is paid and to file Form PH-W-1 and remit such tax to the Tax Administrator on or before the last day of the month following the quarterly period in which the withholding was made. An employer who deducts the tax in an amount of \$250.00 or more in the first two months of a calendar quarter, shall remit such tax on or before the twentieth day of the following month. The tax withheld for the third month of the calendar quarter is due on or before the last day of the following month.

**DEFINITION OF EMPLOYER**

The term "employer" means an individual, partnership, association, corporation (including non-profit corporation), 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.

**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 tax, at the rate of 1 1/2% per month or fraction thereof. In addition thereto, the employers required to withhold taxes from employees under the provisions of this ordinance, shall be subject to a penalty of 10% per month or fraction thereof.

**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 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 a misdemeanor of the second degree and shall be fined not more than \$750.00 or imprisoned for not more than 90 days, 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.



OFFICE  
USE  
ONLY 

PHD-NP

# DECLARATION OF ESTIMATED PARMA HEIGHTS INCOME TAX FOR CORPORATIONS, PARTNERSHIPS, ESTATES AND TRUSTS

Mail to: Income Tax Department  
City of Parma Heights  
6281 Pearl Road  
Parma Heights, Ohio 44130-3084

Phone  
(440) 888-6440

ACCOUNTING PERIOD

CALENDAR  FISCAL YEAR END DATE \_\_\_\_\_

### COMPUTATION OF ESTIMATED TAX DUE

- 1. Estimated Net Income subject to  
Parma Heights Income Tax \$ \_\_\_\_\_
- 2. Estimated Income Tax, Multiply Line 1 by 3% \$ \_\_\_\_\_

If the total on Line 2 is \$40.00 or more, quarterly installment payments are required.  
A bill will be sent according to the information submitted.

Federal ID No. \_\_\_\_\_

Name and Address

[ \_\_\_\_\_ ]

[ \_\_\_\_\_ ]

Authorized Signature

Title

Date

**RECONCILIATION OF CITY OF PARMA HEIGHTS  
INCOME TAX WITHHELD FROM WAGES**

MAIL TO: CITY OF PARMA HEIGHTS  
INCOME TAX DEPARTMENT  
6281 PEARL ROAD  
PARMA HEIGHTS, OHIO 44130-3084

EMPLOYER'S FEDERAL I.D.

EMPLOYER'S NAME & ADDRESS

TAX DEPT. COPY - RETURN WITH W-2'S

1. Total Number of Employees (W-2's) Transmitted herewith	<input type="text"/>	
2. Total Gross Wages Reported on W-2's		\$ <input type="text"/>
3. Total Tax Withheld from Wages on Forms W-2		\$ <input type="text"/>
4. Total Parma Heights Income Tax Remitted:		
Q1 Quarter Ending March 31		\$ <input type="text"/>
Q2 Quarter Ending June 30		\$ <input type="text"/>
Q3 Quarter Ending September 30		\$ <input type="text"/>
Q4 Quarter Ending December 31		\$ <input type="text"/>
5. TOTAL REMITTED		\$ <input type="text"/>
6. Difference between Lines (3 and 5)		\$ <input type="text"/>
<input type="checkbox"/> BALANCE DUE - REMIT PAYMENT		
<input type="checkbox"/> OVERPAYMENT - REFUND		

**INSTRUCTIONS**

The original of this reconciliation form must be filed with the City of Parma Heights Income Tax Department one month following calendar year end (Jan. 31<sup>st</sup>). This form must be accompanied by copies of ALL employee's wage statements (W-2's) showing: (1) name and complete address of employee; (2) Social Security Number; (3) Gross Earnings PAID BEFORE ANY PAYROLL DEDUCTIONS; (4) amount of Parma Heights and any other city income tax withheld; and (5) name, address and Federal ID Number of the employer. NOTE: Include birth dates and all W-2's for employees UNDER the age of 18 even if NO withholding tax was withheld.

An adding machine tape, listing the amounts of Parma Heights income tax withheld, as indicated by individual employees statements (W-2's) should be attached. Should there be a difference between Line 3 and the amount paid on Line 5, (verify that 4<sup>th</sup> quarter amount shown on form includes all payments) a STATEMENT SHOULD BE ATTACHED EXPLAINING THE DIFFERENCE.

If Line 6 indicates a balance due, check the appropriate box and remit the amount due with this form; if Line 6 indicates an overpayment, check the appropriate box for a refund.

The amount of tax withheld for Parma Heights should equal the gross wages times (X) the tax rate for the tax year reported. In the event the tax withheld is less than the tax rate, the difference must be fully explained in an attached statement. In the event that the tax was withheld in excess of the tax rate, it must be PAID TO PARMA HEIGHTS and the employee may apply to the Parma Heights Tax Department for a refund.