

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

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

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.