

## INSTRUCTIONS FOR PREPARING AND FILING FORM OHW-1

All forms must include your Village of Ottawa Hills account number. If you have an account with the Village, but do not know your number, call (419)536-6502 for your number. If you do not have an account, please complete the Business Income Tax Questionnaire (available online at [www.ottawahills.org](http://www.ottawahills.org) or call the above phone number for a faxed or mailed copy) and include it with your form and payment.

### Who must file:

Each employer within the Village of Ottawa Hills (who has established an "employer-employee" relationship) who employs one or more persons is required to withhold a tax of 1.5% from all compensation paid employees at the time or times such compensation is paid, and to file Form OHW-1 and remit such tax to the Commissioner of Taxation on or before the 15<sup>th</sup> day of the month following the Quarterly period or month in which the withholding was made.

### 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 knowingly make any incomplete, false or fraudulent Return, or shall attempt to do anything whatever to avoid payment of the whole or any part of the tax shall be guilty of a misdemeanor and shall be fined not more than one hundred dollars (\$100.00) or imprisoned for not more than sixty (60) 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.

### How to Prepare this form:

- Line 1 – Enter total salaries, wages, commissions, incentive payments, bonuses and other compensation paid to all taxable employees (full time or part time) during the quarter for which return is made. Do not include Section 125 deductions (cafeteria plans) in this amount.
- Line 2 – Enter total actual tax withheld from taxable employees during the quarter for Ottawa Hills Income Tax.
- Line 3 – Use this line to adjust your current payment of actual tax withheld for underpayment or overpayment in previous quarter.
- Line 4 – If return is past the quarterly due date, enter 50% of the amount of Line 2.
- Line 5 – If return is past the quarterly due date, enter interest calculated by multiplying tax due x .417% x number of months late.
- Line 6 – If return is past the quarterly due date and tax due exceeds \$150, enter the late filing fee of \$25/month late (max. \$150).
- Line 7 – Add Lines 2 thru 6 and submit total due to Village of Ottawa Hills, Commissioner of Taxation. Any payments received or post-marked after the quarterly due date are subject to interest and penalty.

## FORM OHW-1 – 2022 RETURN OF INCOME TAX WITHHELD FOR VILLAGE OF OTTAWA HILLS

Village account numbers are required (see instructions)

Federal ID number \_\_\_\_\_

Phone number \_\_\_\_\_

Account no. \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

For Month:

\_\_\_ Jan. \_\_\_ July

\_\_\_ Feb. \_\_\_ Aug.

\_\_\_ Mar. \_\_\_ Sept.

\_\_\_ Apr. \_\_\_ Oct.

\_\_\_ May \_\_\_ Nov.

\_\_\_ June \_\_\_ Dec.

For Quarter:

\_\_\_ Mar. 31, due Apr. 18

\_\_\_ June 30, due July 15

\_\_\_ Sept. 30, due Oct. 17

\_\_\_ Dec. 31, due Jan. 16

- 1) Taxable earnings ..... \$ \_\_\_\_\_
  - a) Gross wages for work in Village..... \$ \_\_\_\_\_
  - b) Gross wages, Village residents ..... \$ \_\_\_\_\_
- 2) Actual tax withheld in month/quarter for Village tax
  - a) Standard withholding at 1.5% ..... \$ \_\_\_\_\_
  - b) Courtesy withholding at 0.75% ..... \$ \_\_\_\_\_
  - c) Courtesy withholding at 1.5% ..... \$ \_\_\_\_\_
- 3) Adjustment of tax for prior quarter..... \$ \_\_\_\_\_
- 4) Penalty at 50% of tax paid ..... \$ \_\_\_\_\_
- 5) Interest at .417% per month late ..... \$ \_\_\_\_\_
- 6) Late Filing Fee (\$25.00/mo. max. \$150.00) ... \$ \_\_\_\_\_
- 7) Total lines 2 through 6 ..... \$ \_\_\_\_\_

Number of employees with withholding during the period \_\_\_\_\_

**Make checks payable to:**  
**Ottawa Hills Tax**

Mail to: Ottawa Hills Tax  
2125 Richards Road  
Ottawa Hills OH 43606-2599