

## INSTRUCTIONS FOR PREPARING AND FILING FORM W – 1

### **Who Must File:**

Each employer within the City of Chillicothe, Ohio, who employs one or more persons is required to withhold the tax of 1.6% from all compensation paid taxable employees at the time of such compensation is paid, and to file Form W-1 and remit tax to the City Income Tax Dept. on or before the last day of the month next following the period in which the withhold deduction was made.

### **Failure to File Return and Pay Tax:**

Any taxpayer who shall fail or refuse to make any return or declaration required by the Ordinance, or any taxpayer who shall refuse to pay the tax imposed by the Ordinance, or any taxpayer who shall refuse to permit the tax Auditor to examine his books, or who shall knowingly make any incomplete, false or fraudulent return, or who shall attempt to avoid the payment of tax, shall be guilty of misdemeanor and shall be fined not more than \$100 or imprisoned for not more than sixty (60) days or both. The failure of any taxpayer to receive a return or declaration form shall not excuse him from making a return or declaration or from paying the tax.