

**Village of West Unity**  
**\*\*\*Important Changes Please Read\*\*\***

2016 Income Tax changes per House Bill 5  
Effective January 1, 2016  
<http://codes.ohio.gov/orc/718>

**Annual Reconciliations:**

- Due by the last day of February (Line 1869)
- Include W2's with Reconciliations – These must include name of every other municipal corporation for which tax was withheld or should have been withheld from such employee during the preceding calendar year (Line 1877)

**Withholdings:** West Unity Requirements per Ord. No. 2015-11, Rev. 1/12/17

- Monthly or quarterly withholding payments are due by the last day of month following the reporting period

Monthly	Quarterly
Monday 1/15/2018	Monday 4/30/2018
Thursday 2/15/2018	Tuesday 7/31/2018
Thursday 3/15/2018	Wednesday 10/31/2018
Sunday 4/15/2018	Thursday 1/31/2019
Tuesday 5/15/2018	
Friday 6/15/2018	
Sunday 7/15/2018	
Wednesday 8/15/2018	
Saturday 9/15/2018	
Monday 10/15/2018	
Thursday 11/15/2018	
Saturday 12/15/2018	

- Business have the option to make payments by check or cash or money order in person or by mail or electronically through Ohio Business Gateway

**Business:**

- All returns are due by April 15<sup>th</sup> with 2 day grace period of April 17<sup>th</sup>
- Net Operating Loss – Carry Forward for 5 years (Line 819-825)
- Threshold for estimated tax declaration is \$200.00 (Line 2615-2743)

## **Penalties & Interest:**

- If not received or postmarked by appropriate due dates as stated above penalties & interest will ensue
  - **Interest** is calculated from the Federal Short-Term Rate, Rounded to the nearest whole number per cent (%), plus five per cent (5%) (Line 3470)
  - **Late Filing** with respect to returns (other than estimated income tax returns\*), penalty of **\$25.00** for each failure to timely file each return, regardless of liability, assessed each month or fraction thereof, for the duration that the return remains unfiled. Maximum penalty for each failure to file is **\$150.00** (Line 3449-3553) \*There is no late filing penalty permitted for estimated income tax returns.
  - **Penalty** - With respect to unpaid income tax and unpaid estimated income tax, a municipal corporation may impose a penalty equal to fifteen per cent (**15.00%**) of the amount not timely paid (Line 3517-3519) This is a one-time annual assessment
  - **Penalty** - With respect to any unpaid withholding tax, a municipal corporation may impose a penalty equal to fifty per cent (**50%**) of the amount not timely paid (Line 3520-3522) This is a one-time annual assessment

## **Extensions:**

- If you need an extension for filing your tax return, the request must be received by this office, on or before April 15<sup>th</sup>, with a 2 day Grace Period of April 17<sup>th</sup>. Do not wait until you file your final return at the end of the extension time, filing an extension after the April 17<sup>th</sup> deadline will result in the **\$25.00** late file fee.

**If you do not receive a form, either call or stop in the office for one.**

**If you have any questions, please call: (419) 924-2215**

Forms are available @ [www.westunity.org](http://www.westunity.org)

**Please remember to SIGN ALL submitted forms!**



1. Number of Taxable Employees.....	1	
2. Total Salaries, Wages, Commissions and other Compensation paid all employees.....	2	
3. This is the instruction area.....	3	
4. Taxable Earnings (line 2 minus 3).....	4	
5. Actual Tax Withheld at 1.500 %.....	5	
6. Adjustments of Tax for Prior Period.....	6	
7. Interest: 0.50% per month.....	7	
8. 50%.....	8	
9. Total (Include Interest and Penalty if Due).....	9	

**Tax Year 2018**

I hereby certify that the information and statements contained here in and in any schedules or exhibits attached are true and correct.

Signed \_\_\_\_\_  
Title \_\_\_\_\_ Date \_\_\_\_\_  
Phone # \_\_\_\_\_

**THIS RETURN MUST BE FILED ON  
OR BEFORE APRIL 30, 2018**

**MAKE CHECK OR MONEY ORDER TO:**

VILLAGE OF WEST UNITY  
PO Box 207  
West Unity OH 43570-0207

Voice 419-924-2215 Ext Fax 419-924-2894

Name

And

Address

Period Ending JAN-FEB-MAR

TAX ID

NOTIFY INCOME TAX DEPARTMENT PROMPTLY OF ANY CHANGE IN OWNERSHIP OR NAME AND ADDRESS.



1. Number of Taxable Employees.....	1	
2. Total Salaries, Wages, Commissions and other Compensation paid all employees.....	2	
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7. Interest: 0.50% per month.....	7	
8. 50%.....	8	
9. Total (Include Interest and Penalty if Due).....	9	

**Tax Year 2018**

I hereby certify that the information and statements contained here in and in any schedules or exhibits attached are true and correct.

Signed \_\_\_\_\_  
Title \_\_\_\_\_ Date \_\_\_\_\_  
Phone # \_\_\_\_\_

**THIS RETURN MUST BE FILED ON  
OR BEFORE OCTOBER 31, 2018**

**MAKE CHECK OR MONEY ORDER TO:**

VILLAGE OF WEST UNITY  
PO Box 207  
West Unity OH 43570-0207

Voice 419-924-2215 Ext Fax 419-924-2894

Name

And

Address

Period Ending JUL-AUG-SEP

TAX ID

NOTIFY INCOME TAX DEPARTMENT PROMPTLY OF ANY CHANGE IN OWNERSHIP OR NAME AND ADDRESS.



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**Tax Year 2018**

I hereby certify that the information and statements contained here in and in any schedules or exhibits attached are true and correct.

Signed \_\_\_\_\_  
Title \_\_\_\_\_ Date \_\_\_\_\_  
Phone # \_\_\_\_\_

**THIS RETURN MUST BE FILED ON  
OR BEFORE JULY 31, 2018**

**MAKE CHECK OR MONEY ORDER TO:**

VILLAGE OF WEST UNITY  
PO Box 207  
West Unity OH 43570-0207

Voice 419-924-2215 Ext Fax 419-924-2894

Name

And

Address

Period Ending APR-MAY-JUN

TAX ID

NOTIFY INCOME TAX DEPARTMENT PROMPTLY OF ANY CHANGE IN OWNERSHIP OR NAME AND ADDRESS.



Tax Year 2018

I hereby certify that the information and statements contained here in and in any schedules or exhibits attached are true and correct.

Signed \_\_\_\_\_

Title \_\_\_\_\_ Date \_\_\_\_\_

Phone # \_\_\_\_\_

THIS RETURN MUST BE FILED ON  
OR BEFORE JANUARY 31, 2019

MAKE CHECK OR MONEY ORDER TO:

VILLAGE OF WEST UNITY  
PO Box 207  
West Unity OH 43570-0207

Voice 419-924-2215 Ext Fax 419-924-2894

1. Number of Taxable Employees.....	1	
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8. 50%.....	8	
9. Total (Include Interest and Penalty if Due).....	9	

Name

And

Address

Period Ending OCT-NOV-DEC

TAX ID

NOTIFY INCOME TAX DEPARTMENT PROMPTLY OF ANY CHANGE IN OWNERSHIP OR NAME AND ADDRESS.