

**ONTARIO INCOME TAX RATE: 1.5%**

**EMPLOYER'S RETURN OF TAX WITHHELD**

**INSTRUCTIONS FOR PERPARING AND FILING MONTHLY AND QUARTERLY  
WITHHOLDING**

**WHO MUST FILE:**

Each employer within the City of Ontario, Ohio who employs one or more persons, is required to withhold municipal taxes from their paychecks and remit to the city, as of the first day they began work. If your business is located outside of the Ontario but your employees work within the city, they may work 20 days or less in Ontario without needing to pay withholding taxes. However, on the 21<sup>st</sup> day working in the city, you are required to withhold and remit income tax to Ontario.

**FAIURE TO FILE RETURN AND PAY TAX:**

Any taxpayer who shall fail or refuse to make any return or declaration 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 City Clerk to examine these 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 a misdemeanor and shall be fined not more than \$500.00 or imprisoned for not more than sixty (60) days or both.

**HOW TO PREPARE THE FORM:**

**Line 1:** Enter total compensation PAID all taxable employees during month/quarter for which return is made. If no compensation was paid during month/quarter, indicate so on form.

**Line 2:** Enter total ACTUAL tax withheld from taxable employees during month/quarter.

**Line 3:** Enter ACTUAL tax withheld as courtesy for resident employees during month/quarter.

**Line 4:** Enter Interest amount due if return is late.

**Line 5:** Enter Penalty amount due if return is late.

**Line 6:** Enter TOTAL amount paid for the month/quarter.

Fill out Editable Form, sign and date form and mail with payment.