

VL-4

VILLAGE OF LUCKEY - DIVISION OF TAXATION - LUCKEY, OHIO  
EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

QUARTER ENDING \_\_\_\_\_

Make checks or money order Payable to  
COMMISSIONER OF TAXATION

(1) TAX DUE	
(2) Interest at 6% per annum	
(3) Penalty	
(4) Total	

*Please tear at the line below and return  
only the first sheet of receipt with your remittance.*

ACCOUNT NUMBER	DATE	REFERENCE	TAX AMOUNT	TAX CREDITS	TOTAL CREDIT TO DATE

**INSTRUCTIONS FOR PREPARING AND FILING THE ABOVE FORM**

**Who Must File:**

Each employer within the Village of Luckey (who has established an "employer-employee" relationship) who employs one or more persons is required to withhold the tax of 1% from all compensation paid employees at the time or times such compensation is paid, and to file Form L-1 and remit such tax to the Commissioner of Taxation on or before the last day of the month next following the quarterly period in which the withholding was made.

**Definition of "Employer"**

The term "employer" means an individual, copartnership, association, corporation (including a corporation of the first or nonprofit class), 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 employee is engaged in business as defined in the Ordinance and in the Regulations.

**Quarterly Return**

The quarter in which compensation is paid, not earned, is the period for which Quarterly Return on Form L-1 is to be made.

**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 withheld tax, at the rate of 6% per annum. In addition thereto, the employers required to withhold tax from employees under the provisions of this ordinance, shall be subject to a penalty of 5% of the unpaid tax if paid during the

first month after such taxes became due, 10% of the unpaid tax if paid during the second or third month after the taxes became due, and 15% of the unpaid tax if paid later than three months after they have become due.

**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 who shall attempt to do anything whatever to avoid payment of the whole or any part of the tax shall be guilty of misdemeanor and shall be fined not more than Five Hundred Dollars (\$500.00) 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.

**ITEM 1-** Shall be the actual withheld for Luckey at the rate of 1%.

If any check in payment of taxes is dishonored or unpaid by reason of the drawer having no account or having insufficient funds, or on which payment has been stopped the sum of five (\$5.00) (to cover the additional cost to the Village thereby entailed) will be made and collected in addition to the total amount due.

PLEASE KEEP THE BOTTOM HALF OF THIS FORM FOR YOUR RECORDS  
VILLAGE OF LUCKEY - LUCKEY, OHIO