

INSTRUCTIONS FOR PREPARING AND FILING FORM EQR

WHO MUST FILE:

Each employer within the City of Kent, Ohio who employs one or more persons is required to withhold the tax of two percent (2%) from all compensation paid taxable employees at the time such compensation is paid, and to file form EQR and remit tax to the City Income Tax Division.

WHEN TO REMIT:

Employers who withhold Kent City Tax of \$200.00 or more per month from their employees will be required to remit monthly. The due date for monthly withholding will be the 15th of the following month — example: \$300.00 withheld in January, due February 15th. Employers who are below the \$200.00 per month limit will still file quarterly with a due date of the end of the month following the close of the quarter. Any employer who files a return for a fiscal year different from the calendar year, MUST file and pay withholding taxes monthly regardless of the amount of monthly withholding.

FAILURE TO FILE RETURN AND PAY TAX:

Any taxpayer 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 imposed by the Ordinance, or any taxpayer who shall refuse to permit the Tax Commissioner or any duly authorized agent or employee to examine his books, records and Federal Income Tax

returns, 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 \$1,000.00 or imprisoned for not more than 6 months, or both, for each offense. 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.

HOW TO PREPARE THIS FORM:

- Line 1 - Enter total number of TAXABLE employees employed during period applicable.
- Line 2 - Enter total compensation paid all TAXABLE employees during period for which return is made. If no compensation was paid during period, so indicate and return form EQR.
- Line 3 - Enter total ACTUAL tax withheld from taxable employees during the period for Kent, Ohio City Income Tax.
- Line 4 - Adjust current payment of actual tax withheld for underpayment or overpayment in previous period. Specify and explain reason for adjustment on reverse side of original copy of this return.
- Line 5 - If return is past due, enter interest of 1% per month or fraction thereof of amount on Line 3.
- Line 6 - As penalty if return is past due (in addition to Line 5), enter 10% of amount on Line 3 for each month or part of month.
- Line 7 - Enter sum total of figures shown on Lines 3, 4, 5 and 6. This is the amount due, and MUST be paid with this return.

For questions call our Income Tax Office (330) 678-8103

QUARTERLY TAX	JAN — FEB — MARCH	DUE BY	APRIL 30
	APR — MAY — JUNE	DUE BY	JULY 31
	JUL — AUG — SEPT	DUE BY	OCT. 31
	OCT — NOV — DEC	DUE BY	JAN. 31

**MONTHLY
TAX**

**DUE BY THE 15th OF THE
FOLLOWING MONTH.**