

## INSTRUCTIONS FOR PREPARING AND FILING FORM EQR

### WHO MUST FILE:

Each employer within the village of Lisbon, Ohio (who has established an "employer-employee" relationship) who employs one or more persons is required to withhold the Lisbon Income Tax from all compensation paid taxable employees at the time or times such compensation is paid and to file Form EQR and remit such tax to the City Income Tax Dept. before the last day of the month next following the quarterly period in which the withholding deduction was made.

### QUARTERLY RETURN:

The quarter in which compensation is paid (not earned) is the period for which Quarterly Return on Form EQR is made.

### INTEREST AND PENALTIES:

All taxes imposed by the Ordinance and remaining unpaid after they have become due shall, in addition to the amount of the unpaid tax, bear interest at the rate of eighteen percent (18%) per annum, and the taxpayer upon whom said taxes are imposed shall be liable, in addition thereto, to a penalty of one and one half percent of the amount of the unpaid tax for each month.

### FAILURE TO FILE RETURN OR PAY TAX:

Any taxpayer shall fail 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 taxpayer who shall refuse to permit the City Auditor 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 the 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 six (6) months, or both. The failure of any employer or taxpayer to receive or procure 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 compensation PAID all taxable employees during the quarter for which return is made. If no compensation was paid during the quarter, so indicate and return Form.

LINE 2 - Enter total ACTUAL tax withheld from taxable employees during the quarter for VILLAGE OF LISBON, OHIO - INCOME TAX.

LINE 3 - To adjust current payment of actual tax withheld for under payment or overpayment in previous quarter. Please attached statement explaining reason for adjustment.

LINE 4 - As interest, if return is past due enter 1½% of amount on line 2 for each month, or part of month, past due.

LINE 5 - As penalty, if return is past due (in addition to line 4), enter 1½% of amount on line 2 for each month, or part of month.

LINE 6 - Enter the sum total of the figures shown on lines 2-3-4 and 5. This is the amount due, and MUST be paid with this return.