

ARTICLE VI
COLLECTION AT SOURCE

A. RECONCILIATION REQUIRED: On or before the 1st day of March following any calendar year in which such deductions have been made by an employer, such employer shall file with the Commissioner of Taxation, in the form prescribed by the Commissioner of Taxation (I. R. S. Form W-2 preferred) setting forth the names and addresses of all employees from whose compensation the tax was withheld during the preceding calendar year, the total amount of compensation paid during the year and the amount of Upper Sandusky income tax withheld from such employee. (Passed 8-16-04.)

B. TAXES WITHHELD IN ERROR: Taxes withheld in error shall be refunded by the employer. Total amount of tax refunded shall be deducted from next Employer's Quarterly Return of Tax Withheld. List showing names of employees receiving refunds, amounts refunded each and reasons for refunds must be attached.

C. DOMESTIC SERVANTS are subject to Municipal tax but are not subject to withholding provisions.

ARTICLE VII
DECLARATIONS

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ARTICLE VIII
DUTIES OF THE CITY AUDITOR AND TREASURER

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