

ARTICLE IV
EFFECTIVE DATE

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ARTICLE V
RETURN AND PAYMENT OF TAX

A. NO RETURN REQUIRED: No return need be filed by any person whose sole income, subject to the tax imposed by this Ordinance, is derived from wages, salaries, etc. paid by an employer who has withheld and paid to the Municipality of Upper Sandusky the amount of tax due on the wages, salaries etc. paid, and filed the required employer's report of such withholding with the Tax Commissioner. (Section 5, paragraph E of Ordinance)

B. RETURN REQUIRED:

1. An employee who is permitted to deduct business expenses from gross wages, salaries or commissions must file a return in order to claim such deductions, even though all or part of such wages, salaries, or commissions are subject to withholding, and such employee must attach a copy of Federal Form 2106 or similar proof of such expenses, to his return.

2. The fact that a taxpayer is not required to file a federal tax return does not relieve him of the responsibility of filing a City of Upper Sandusky tax return.

3. City Income Tax Questionnaires, completely filled out on both sides, must be returned to the tax office on or before specified date. Anyone failing to do so will receive a city income tax return. Completed returns, regardless if any tax is due, must be filed on or before the April 15 deadline. Completed Questionnaire must be attached. Anyone failing to file will be subject to the penalties contained in Section 12 of the Ordinance.

4. In order to receive credit for tax paid to another municipality residents of Upper Sandusky must file and attach verification of tax paid to said municipality.

C. PAYMENT PLANS: The Tax Commissioner is authorized to arrange for the payment of unpaid taxes, interest and penalties on a schedule of installment payments, when the taxpayer has proved to the Tax Commissioner that, due to certain hardship conditions, he is unable to pay the full amount of the tax due. Such authorization shall not be granted until proper returns are filed by the taxpayer for all amounts owed by him under the Ordinance. Failure to make any deferred payment, when due, shall cause the total unpaid amount, including penalty and interest to become payable on demand and the provisions of Sections 181.11 and 181.12 of the Ordinance shall apply.

D. EXTENSIONS: The Tax Commissioner may require a tentative return, accompanied by payment of the amount of tax shown to be due thereon by the date the return is normally due.