

1.	Taxable Earnings paid all Employees subject to Stow, Ohio, city income tax.	\$ _____
2.	Actual Tax Withheld in period for Stow Income Tax	\$ _____
3.	Adjustment of Tax for prior period	\$ _____
4.	Interest:	\$ _____
5.	Penalty:	\$ _____
6.	Total	\$ _____

MAKE CHECK OR MONEY ORDER PAYABLE TO: TAX ADMINISTRATOR, CITY OF STOW

MAIL TO: TAX ADMINISTRATOR FOR MONTH (S) & YEAR OF: _____
P.O. BOX 3649
AKRON, OHIO 44309 DUE ON OR BEFORE: _____
PHONE (330) 689-2849

EMPLOYER NAME: _____ EIN: _____

ADDRESS: _____

Notify Income Tax Department promptly of any change in ownership, name or address.

I hereby certify that the Information and statements contained herein are true and correct.

Signature: _____ Date: _____

Printed name and title: _____

INSTRUCTIONS FOR PREPARING AND FILING FORM SW-1

TAX RATE:

The income tax rate for City of Stow is 2.0% effective January 1, 1990.

WHO MUST FILE:

Every business entity which conducts business within the corporate limits of the City of Stow, regardless of where that entity is located, is required to withhold tax from all compensated employees at the time or times such compensations is paid, or in the case of any type of deferred compensation, when such compensation is earned. Taxes on deferred compensation shall be withheld and remitted to the City on the same basis as if the compensation were not deferred. The business entity must also file form W-1 and remit such tax to the Tax Department on or before the due date.

WHEN TO FILE (DUE DATES):

Each such employer shall, on or before the last day of the month following each calendar quarter make a return and remit to the City of Stow the tax hereby required to be withheld. Monthly payments of taxes withheld shall be made by each employer, if the taxes deducted in the prior calendar year were more than \$2,400 or if the deductions otherwise normally exceed two hundred dollars (\$200.00) per month. The payment shall be made to the City of Stow within fifteen days after the close of each calendar month.

DEFINITION OF "EMPLOYER"

The term "employer" means an individual, partnership, association, corporation (including a corporation of the first or non-profit 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 a salary, wage, commission, or other compensation basis, whether or not such employer is engaged in business as defined in the ordinance and in the Regulations.

INTEREST AND PENALTIES:

All taxes required to be withheld by employers and remaining unpaid after they become due shall bear interest at the rate of 1.5% per month or portion thereof. In addition, employees required to withhold taxes from employees, shall also be subject to a penalty of 10% per month or fraction thereof and not to exceed 100% of the original tax due.

FAILURE TO FILE RETURN AND PAY TAX

Any individual, firm or corporation who fails, neglects or refuses to file a return, who refuses to pay the tax, penalties and interest imposed, who refuses to permit the Tax Administrator or any duly authorized agent or employee to examine his books, records and papers, who knowingly makes an incomplete, false or fraudulent return, or who attempts to do anything to avoid payment of the whole or any part of the tax shall be guilty of a first degree misdemeanor and shall be fined not more than \$1,000 or imprisoned for not more than 6 months, or both, for each offense. The failure of any taxpayer to receive a return shall not excuse such taxpayer from filing a return or paying the tax due.

Any check in payment of tax, penalty and /or interest which is returned to the city marked Insufficient Funds, Account Closed or Stop Payment, shall be subject to a \$10.00 charge for the purpose of defraying additional processing expenses incurred by the City.

All wages earned in Stow must be withheld on, regardless of the age of the employee.

The employer is responsible for payment of under-withholding.