

INSTRUCTIONS FOR PREPARING AND FILING FORM EQR (FORM W1 1100)

WHO MUST FILE

Each employer within the City of Shelby, Ohio who employs one or more persons is required to withhold the tax of 1.50% 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 Department on or before the last day of the month next following the quarterly period in which the withholding deduction was made.

Residents who live in Shelby and work in other municipalities will no longer be allowed credit up to our tax rate. Credit will be limited to .75% on taxes withheld and paid to other municipalities.

FAILURE TO FILE RETURN AND PAY TAX:

Any taxpayer who shall fail 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 Auditor to examine his books, 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. The failure of a taxpayer to receive a return or declaration form shall not excuse him from making a return or declaration or from paying the tax.

QUARTERLY DUE DATES

1 st Quarter	04/30/2019
2 nd Quarter	07/31/2019
3 rd Quarter	10/31/2019
4 th Quarter	01/31/2019

MONTHLY DUE DATES

January	–02/15/2019	July-	08/15/2019
February	-03/15/2019	August-	09/15/2019
March	-04/15/2019	September-	10/15/2019
April-	05/15/2019	October-	11/15/2019
May-	06/15/2019	November-	12/15/2019
June-	07/15/2019	December-	01/15/2020