

INSTRUCTIONS FOR PREPARING AND FILING FORM EQR

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 to the City Income Tax Dept. on or before the last day of the month next following the quarterly period in which the withholding deduction was made.

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 \$1,000.00. The failure of any 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	04/30/2021
2 nd Quarter	07/31/2021
3 rd Quarter	10/31/2021
4 th Quarter	01/31/2022

MONTHLY DUE DATES

January	02/15/2021	July	08/15/2021
February	03/15/2021	August	09/15/2021
March	04/15/2021	September	10/15/2021
April	05/15/2021	October	11/15/2021
May	06/15/2021	November	12/15/2021
June	07/15/2021	December	01/15/2022