

# CITY OF TIPP CITY PILOT FEE RETURN OF PILOT FEE

FORM PF-1

FOR PERIOD FROM \_\_\_\_\_ TO \_\_\_\_\_

A/C # _____	EIN _____
NAME: _____	
ADDRESS: _____	
_____	
_____	

I declare that this return has been examined by me, and to the best of my knowledge and belief is a true, correct and complete return, made in good faith, pursuant to the City of Tipp City Annexation & Service Agreement.

(Signed) \_\_\_\_\_ Date \_\_\_\_\_

(Printed Name & Title) \_\_\_\_\_

- |   |          |
|---|----------|
| 1.) TOTAL QUALIFYING WAGES PAID DURING PERIOD         | \$ _____ |
| 2.) TOTAL PILOT FEE DURING PERIOD<br>(1.5% OF LINE 1) | \$ _____ |
| 3.) ADJUSTMENTS                                       | \$ _____ |
| 4.) PENALTY, INTEREST, (LATE FILING FEE \$20.00)      | \$ _____ |
| 5.) TOTAL PAYABLE HEREWITH                            | \$ _____ |

**MAKE CHECK OR  
MONEY ORDER PAYABLE TO  
"TIPP CITY DEPARTMENT OF TAXATION"**

FILE WITH:

TIPP CITY DEPARTMENT OF TAXATION  
260 SOUTH GARBER DRIVE  
TIPP CITY, OH 45371-3116

# GENERAL INFORMATION – PILOT PROGRAM

1. Each employer participating in the Pilot Program with the City of Tipp City, who employs one or more persons will be charged a Payment In Lieu Of Taxes (PILOT) FEE by the City of Tipp City. The PILOT FEE is calculated based on the qualifying wages (as defined by the Ohio Revised Code Sec. 718.03) of all wage earners working at the property described in the Annexation & Service Agreement with the City of Tipp City. The PILOT FEE is also calculated based on the annual taxable income of any employer doing business at the property described in the Annexation & Service Agreement with the City of Tipp City. The PILOT FEE rate to be used is 1.5%, or the applicable City of Tipp City income tax rate at the time. The PILOT FEE becomes effective when water service starts at the property. PILOT FEE payments are due and payable not less than quarterly, pursuant to the guidelines and requirements of the Tipp City Income Tax Office.
  - A. Monthly: All returns and payments are due on or before the fifteenth (15<sup>th</sup>) day of each month for the PILOT FEE calculated based on the qualifying wages during the preceding month, unless written approval has been secured from the Director of Taxation to make returns and payments on a quarterly basis.
  - B. Quarterly: Any employer who wishes to file and remit the PILOT FEE calculated based on the qualifying wages during the preceding calendar quarter, may request the authority for quarterly filing from the Director of Taxation. Such request must be in writing stating the employer's name and the City of Tipp City PILOT FEE Account Number of the employer; the address to which the PILOT FEE forms should be mailed; the estimated amount of PILOT FEE to be paid each quarter and the name and title of the person responsible for complying with the PILOT FEE requirements and the City of Tipp City Income Tax Ordinance and Regulations. If approval of quarterly filing is granted, the returns and payments are due on or before the last day of the month following each calendar quarter.
2. Delinquent payments shall be subject to penalty and interest charges as provided in the Tipp City Income Tax Ordinance.
3. The failure of any employer to receive or procure Form PF-1 shall **not** excuse him from making this return or from remitting the PILOT FEE. Failure to file a timely return is subject to a **\$20.00** Late Filing Fee, plus penalty and interest for late payment.
4. Do not report names of employees, from which the PILOT FEE was calculated, with this return. This information is to be reported with the reconciliation statement (Form PF-3) on or before February 28<sup>th</sup>, following each calendar year.

FILE WITH:  
DEPARTMENT OF TAXATION  
CITY OF TIPP CITY  
260 S. GARBER DRIVE  
TIPP CITY, OHIO 45371-3116

RECONCILIATION OF RETURNS  
of PILOT FEE Paid (Forms PF-1)  
with Forms W-2 Submitted Herewith

Do not Remit with this Form; For  
Reconciliation Purposes Only.

\_\_\_\_\_  
YEAR

1. Number of employees represented by  
Forms W-2 .....

2. Tipp City PILOT FEE Paid \$\_\_\_\_\_

3. Total PILOT FEE paid from qualifying wages as shown  
by Item 5 of Form PF-1 for the period:

January	\$.....	July	\$.....
February	\$.....	August	\$.....
March*	\$.....	September*	\$.....
April	\$.....	October	\$.....
May	\$.....	November	\$.....
June*	\$.....	December*	\$.....

4. Total \$.....

A/C # \_\_\_\_\_

EIN \_\_\_\_\_

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\*If quarterly payments were made, monthly breakdown not  
required. Items 2 and 4 should be identical. Explain fully any  
discrepancy.

# CITY OF TIPP CITY PILOT FEE QUESTIONNAIRE

PLEASE COMPLETE ALL ITEMS AND RETURN THE QUESTIONNAIRE TO: VOICE (937) 667-8426  
TIPP CITY DEPARTMENT OF TAXATION, 260 S. GARBER DR., TIPP CITY, OH 45371-3116 FAX (937) 667-5816

NAME OF BUSINESS: \_\_\_\_\_

STREET/CITY/STATE/ZIP ADDRESS: \_\_\_\_\_

MAILING ADDRESS (IF DIFFERENT) \_\_\_\_\_

TELEPHONE NUMBER \_\_\_\_\_ FAX NUMBER \_\_\_\_\_

E-MAIL ADDRESS \_\_\_\_\_

CONTACT PERSON \_\_\_\_\_

TYPE OF ORGANIZATION: PROPRIETORSHIP \_\_\_\_\_ PARTNERSHIP \_\_\_\_\_ S-CORP \_\_\_\_\_  
C-CORP \_\_\_\_\_ LLC \_\_\_\_\_ LLP \_\_\_\_\_ ESTATE \_\_\_\_\_ OTHER (SPECIFY) \_\_\_\_\_

FEDERAL I.D. NUMBER: \_\_\_\_\_ IF NONE, THEN

SOCIAL SECURITY NUMBER: \_\_\_\_\_

ACCOUNTING PERIOD: CALENDAR YEAR \_\_\_\_\_, OR FISCAL YEAR ENDING \_\_\_\_\_

DATE TIPP CITY WATER METER WAS SET: \_\_\_\_\_

EMPLOYEES WORKING AT ANNEXATION & SERVICE AGREEMENT LOCATION ???

YES \_\_\_\_\_ NO \_\_\_\_\_

ESTIMATED MONTHLY PAYROLL AT THIS LOCATION \$ \_\_\_\_\_

DO YOU USE A PAYROLL SERVICE? YES \_\_\_\_\_ NO \_\_\_\_\_. IF YES, NAME \_\_\_\_\_

DO YOU USE AN EMPLOYEE LEASING COMPANY, OR PERSONNEL AGENCY? YES \_\_\_\_\_ NO \_\_\_\_\_  
IF YES, PLEASE LIST THE NAME, ADDRESS, PHONE NUMBER & CONTACT PERSON:

IF YOU ARE A CONTRACTOR \_\_\_\_\_ OR SUBCONTRACTOR \_\_\_\_\_, PLEASE SUPPLY THE  
FOLLOWING INFORMATION:

NAME, ADDRESS & PHONE NUMBER OF PARTY FROM WHOM CONTRACTED OR  
SUBCONTRACTED: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

ARE YOU, OR WILL YOU, BE SUBCONTRACTING ANY OF THE WORK TO SOMEONE ELSE?  
YES \_\_\_\_\_ NO \_\_\_\_\_ IF YES, ATTACH A COMPLETE LIST SHOWING NAMES,  
ADDRESSES, CONTACT PERSONS & TELEPHONE NUMBERS OF ALL SUBCONTRACTORS:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_