



FORT RECOVERY
TAX DEPARTMENT

FORM FRSEE (12/15)

Application for Small Employer Exemption

<p>Instructions for completing this application are on the back of this form. Return to Fort Recovery Income Tax Department, 201 South Main Street, PO Box 459, Fort Recovery, Ohio 45846-0459. For questions, call (419)375-4580.</p>		Account #	Tax Year:		
<p>Step 1: Business Name and Address</p> <p>Business Name:</p> <p>Current Mailing Address:</p> <p>City, State, ZIP Code:</p> <p>Federal Identification Number:</p> <p>Social Security Number: Required if you are a sole proprietor and you use your Social Security Number to file your federal income tax return. If required, you must include your Social security number on this form to be considered for the small employer exemption.</p>		<p>(For Department Use Only)</p> <p>Phone Number: (Area Code and Number)</p> <p>Fax Number: (Area Code and Number)</p>			
				<p>Do you plan to do work inside our municipality this year? <input type="checkbox"/> YES <input type="checkbox"/> NO</p>	
				<p>Total Gross Receipts or Sales*: (Rounded)</p>	
		<p>Step 2: Exemption Qualification</p>		<p>Have you filed for a small employer exemption with our municipality in the past? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>*Must be under \$500,000 to be considered for the Small Employer Exemption.</p>	
		<p>You must attach a copy of your company's preceding taxable year's federal tax return to this form. Failure to attach substantiating information may cause your application to be denied.</p>			
		<p>Step 3: Sign and Date the Application</p> <p>I CERTIFY that the information contained in/with this form is TRUE and CORRECT. That, my business meets the qualifications set forth above. I authorize the Village of Fort Recovery Income Tax Department to obtain information necessary to verify my eligibility. Falsely applying for this exemption directly violates Section 15 of the Village of Fort Recovery Municipal Income Tax Ordinance No. 2015-12 which is penalized with a misdemeanor of the first degree and shall be subject to a fine of not more than one-thousand dollars and/or imprisonment for a term of up to six (6) months.</p> <p>I UNDERSTAND that this application only applies to the remittance of withholding to the Village of Fort Recovery Income Tax Department from non-resident employers. Withholding requirements may still be required depending on my business's fixed location. <i>(Please contact the municipality in which your business's fixed location is located for your new withholding requirements if an exemption is granted.)</i></p> <p>I UNDERSTAND that my application may be denied if it is found to be incomplete or fraudulent. Remittance of withholding may still be required until the exemption is granted in the form of an exemption certificate. Remittance of withholding made in error may be refunded upon request under the rules set forth in Section 9.6 of the Village of Fort Recovery Municipal Income Tax Ordinance No. 2015-12.</p>		<p>Authorized Signature of Business Owner:</p> <p>Date</p>	
<p>Sign Here</p>	<p>Print Name:</p>		<p>Title:</p>		
<p>Print Name</p>					

Instructions for completing the Application for Small Employer Exemption

Purpose:

The main purpose for completing this application is to reduce the number of withholding remittances to several different municipalities on a regular basis which has posed a hardship for **non-resident** small employers.

If your business's total gross receipts and sales are \$500,000 or less and you submit a completed application which is approved, you qualify for the Small Employer Exemption for the Village of Fort Recovery. Please contact other municipalities separately to find out more about their Small Employer Exemption procedures.

Depending on your business's fixed location, you may still be required to withhold and remit to your business's resident municipality. If you are a business with a fixed location in the state of Indiana and you do work in the Village of Fort Recovery and you are approved the Small Employer Exemption, you should contact the State of Indiana for more information as to if/where your withholding shall be remitted.

This application is an annual application. Your business will only be granted the exemption for the year specified on the application. A new application must be filed each year your business may qualify for the exemption.

There is no specific due date for this application; however, you will be required to withhold and remit the withholdings to the Village of Fort Recovery Income Tax Department prior to the approval of the Small Employer Exemption application. If your business has remitted withholdings and then you are granted the exemption, you may request a refund under the rules of Section 9.6 of the Village of Fort Recovery Municipal Income Tax Ordinance No. 2015-12. No refunds will be granted for less than \$10.

Step 1: Business Name and Address:

Business Name – this is the name you use for business activities.

Current Mailing Address – includes the number, street and if applicable a post office box number.

City, State, ZIP Code – this is the city, state and zip code where your business receives communications.

Federal Identification Number – is the number assigned to you by the Internal Revenue Service for use when you have employees.

Social Security Number – if your business files with the IRS under your personal tax return, you are required to include your Social Security Number. This is not required if your business files under its own Federal ID number.

Phone Number – this is the main number used for business operations.

Fax Number – this is the main fax number used for business operations.

Step 2: Exemption Qualification:

Plans to work in our Municipality– please check YES or NO if there are plans (or no plans) to be within the corporation limits of the Village of Fort Recovery for the taxable year to which you are applying.

Prior Small Employer Exemption – please check YES or NO if your business has applied (and have been approved) for a small employer exemption with our municipality in a prior taxable year.

Total Gross Receipts or Sales – Please indicate the total gross receipts or sales from the preceding taxable year's federal tax return. This amount shall be no more than \$500,000 to qualify. A copy of the preceding taxable year's federal tax return shall accompany the application to substantiate your claim. Failure to attach supporting documentation may cause your application to be denied.

Step 3: Sign and Date the Application

Read this section carefully.

You must certify that the information contained in the application is true and correct. The penalty for providing fraudulent information is provided in this section.

You should also understand that by being granted the Small Employer Exemption through the Village of Fort Recovery does NOT exempt you from all local withholding requirements. The approval of this application will only exempt you from withholding Fort Recovery Local Income Tax and remitting that amount to our Income Tax Department. Your business may still be required to withhold at your business's fixed location's municipality's tax rate for work completed in the Village of Fort Recovery. This rate may be higher than Fort Recovery's one-percent rate.

You should also understand that your application has the possibility to be denied. The two main reasons your application may be denied are filing an incomplete application or indicating fraudulent information on your application. You are required to submit your withholding returns on time until an application is approved. You will receive an exemption certificate in the mail if your application is approved.

To be considered complete, the application must be signed by an owner of the business with a legible printed name and date.

The application can be hand-delivered or mailed to:

Village of Fort Recovery
Income Tax Administrator
201 S Main St | PO Box 459
Fort Recovery, OH 45846

Additional Forms can be found in our office or on our website, www.fortrecovery.org.