



Dave Yost • Auditor of State



Dave Yost • Auditor of State

Village of Zoar
Tuscarawas County
Zoar, Ohio 44697

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Village of Zoar, Tuscarawas County, Ohio, (the Village) for the years ended December 31, 2012 and 2011.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Village's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Village's financial statements, transactions or balances for the years ended December 31, 2012 or 2011.

The Village's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observations

1. **26 U.S.C. Section 3401 through Section 3406** requires each employer's Quarterly Federal Tax Return include employees' withheld Federal Income Tax, Social Security Tax, Medicare tax, and the employer's share of Social Security and Medicare tax. If the employer accumulates a liability for these taxes of \$2,500 or more per quarter, the employer must deposit this amount by making payment to an authorized financial institution. Deposits are made either by the Electronic Federal Tax Payment System (EFTPS), or by using a Form 8109, *Federal Tax Deposit Coupon*, which must accompany the payment. If you use the coupon, it is very important that it shows the correct employer identification number, name, and type of tax and tax period; as this information is used by the IRS to credit your account. Your check or money order should be made payable to the financial institution where you make your deposit, not to the IRS. In addition, the employer shall be liable for the payment of the tax required to be deducted and withheld under this chapter, and shall not be liable to any person for the amount of any such payment.

The Village did not withhold federal income tax from the Fiscal Officer's wages in 2012.

Employee withholdings and employer contributions should be withheld and remitted promptly in the future to avoid expenditures for late fees and interest.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

May 1, 2013

This page intentionally left blank.



Dave Yost • Auditor of State

VILLAGE OF ZOAR

TUSCARAWAS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
MAY 14, 2013