

ARTICLE XII  
VIOLATIONS, PENALTIES

A. Any person who shall:

1. Fail, neglect or refuse to make any return or declaration required by the ordinance
2. Make any incomplete, false or fraudulent return.
3. Willfully fail, neglect or refuse to pay the tax, penalties or interest imposed by this ordinance.
4. Willfully fail, neglect or refuse to withhold the tax from his employees or remit such withholding to the Director of the Department of Taxation.
5. Refuse to permit the Director of the Department of Taxation or any duly authorized agent or employee to examine his books, records, papers and federal income tax returns relating to the income or net profits of a taxpayer.
6. Fail to appear before the Director of the Department of Taxation and to produce his books, records, papers or federal income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Director of the Department of Taxation.
7. Refuse to disclose to the Director of the Department of Taxation any information with respect to the income or net profits of a taxpayer.
8. Fail to comply with the provisions of the ordinance or any order or subpoena of the Director of the Department of Taxation authorized hereby.
9. Give to an employer false information as to his true name, correct social security number and residence address, or fail to promptly notify an employer of any change in residence address and date thereof.
10. Fail to use ordinary diligence in maintaining proper records of employee' residence addresses, total wages paid and the City of Brook Park income tax withheld, or to knowingly give the Director of the Department of Taxation false information.
11. Attempt to do anything whatever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by the ordinance.

shall be considered guilty of an income tax violation, a misdemeanor of the first degree for each offense punishable under Chapter 501 of Part Five General Offenses Code.

## B. Prosecutions

Prosecutions for offenses made punishable under this Section or any other provisions of this ordinance shall be commenced within three (3) years after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of twenty-five per cent (25%) or more of income required to be reported, prosecutions may be commenced within six (6) years after the commission of the offenses.

## C. Failure to Receive Forms-not a Defense

The failure of any employer or person to receive or procure a return, declaration or other required form shall not excuse him from making any information return, declaration or return from filing such form, or from paying the tax.