

RECORD OF PROCEEDINGS
Minutes of Emergency Meeting

Held at 1219 St. Rt. 183 in Atwater, Ohio; on June 17, 2014

The Atwater Township Trustees held an Emergency Meeting at the Atwater Town Hall located at 1219 St. Rt. 183 in Atwater, Ohio on June 17, 2014 to process and correct payroll withholding errors

ATTENDANCE

Trustees Danny Derreberry, Lynn Whittlesey, Fiscal Officer Shawn Renee Miller. ABSENT: Peggy Bainey was out of town.

Dan Derreberry called the Emergency Meeting for the purpose of paying back payroll taxes to the IRS to order at 3:02 pm. Roll Call: Lynn Whittlesey - yes; Peggy Bainey - absent, Danny Derreberry - yes.

Shawn Renee Miller stated that on June 10 a notice was received in the mail from the IRS advising the TWP of a Notice of Levy. There is a Civil Penalty \$427.44 and Form 941 from 2011 \$5,002.94 plus statutory additions of \$767.01 total \$5,769.98. Shawn Renee called the IRS and learned there were the following:

- 2009 there were numerous issues with paying the withholdings on time, filing reports on time, etc and these charges are unpaid interest fees. The majority of 2009 was handled in 2013; however this remains unpaid.
- 2011 941 Form: there were two payments made for 4th quarter made; October and November. TWP makes payments on-line and you have to select the time period that you want the deposit applied to. The November payment was paid on line but was applied to the 3rd quarter. The IRS considered this an overpayment for 3rd quarter and took the monies and applied it to unpaid dollars in 2010 and 2009. So essentially according to the IRS two payments are owed for 4th quarter 2011.
- Shawn Renee Miller stated that there is a PO made out to the United States Treasury (PO#63-2014) Total amount 2,816.44: breaks down as follows:
 - Form 941 for 12/31/2011 \$2,389 interest, fees, penalties
 - Civil Penalty 2009 is \$427.44
- Shawn Renee Miller provided a copy of the Levy and stated the dollar amounts listed are different because that is interest until July 3rd.
- Shawn Renee Miller stated that July 3rd is the important date; The Notice of Levy came to the TWP and to Chase Bank as our banking relationship.
 - So, the reason this Emergency meeting is called is the checks being issued is so there are NOT deductions taken from our Bank Account on July 3rd.
 - Chase would only deduct monies if the TWP did not resolve this issue directly.
 - Danny Derreberry asked if we have to notify CHASE that we made the payment.
 - Shawn Renee Miller stated we don't have to but she will
 - There is still a chance that something could cross in the mail but she is doing everything to notify everyone.
- Danny Derreberry asked if this is the only notice we will receive, to show paid in full?
 - Shawn Renee Miller stated that she will call the IRS; she will watch the Bank Account to make sure the checks clear and make sure there are no deductions.
 - The IRS indicated that this is not the first notice; there is nothing in the TWP file with this tax year.
 - Shawn Renee Miller stated that this is not the first issue between the IRS and the TWP.
 - Payments made in 2013 for 2008 issues and there is a 2007 issue in the files.
 - In speaking with the IRS there is not a clean year, they all kind mesh together, there is no way to look at a calendar year because they all mesh together.
 - There were three phone calls made to the IRS and none were less than 3 hours, between sitting on hold for 45 minutes to an hour and then trying to work through the issues.
 - There are internal moving parts within the files (paper and electronic) that this was a large project.
- Lynn Whittlesey stated that the checks to the IRS need to be disbursed between the funds
 - Shawn Renee Miller confirmed that had been done, reports were printed and calculated to issue the check appropriately.
- Shawn Renee Miller stated that 2013 and 2014 are current and clean. When Shawn Renee Miller was on the phone with the IRS the 4th quarter 2012 941 was not filed, again a transition year. The form was faxed and confirmed on June 16, 2014. So, there could be issues with 2012 if numbers do not match.
- Danny Derreberry indicated that he did not have any additional questions.
- Shawn Renee stated that for the fees/penalties breakdown as follows: (2) failure to deposits for the two months not paid, (1) delinquency on quarterly return, (1) failure to pay, then interest which begins on day due/not paid.
- Shawn Renee Miller asked for the following:

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- o Motion to approve PO #63-2014 total amount \$2,816.44 made to the United States Treasury; Danny Derreberry moved, Lynn Whittlesey second. Roll Call: Lynn Whittlesey ~ yes, Peggy Bainey ~ absent, Danny Derreberry ~ yes. Motion carried and PO signed.
- o Motion to approve Warrant #32648 made out to the United States Treasury for total amount \$427.44 covering civil penalty from 2009 and Warrant #32649 made out to the United States Treasury for total amount \$5,771.24 covering withholdings, penalties and fees for 4th quarter 2011. Lynn Whittlesey so moved, Danny Derreberry second. Roll Call: Lynn Whittlesey ~ yes, Peggy Bainey ~ absent, Danny Derreberry ~ yes. Motion carried.


Danny Derreberry motioned to pay the bills at 3:20 pm; Lynn Whittlesey second. Roll Call: Lynn Whittlesey - yes; Peggy Bainey - absent, Danny Derreberry - yes. Motion carried.


FO, Shawn Renee Miller provided the warrants to the Trustees for review and signature.


Lynn Whittlesey confirmed with the FO that the Emergency Meeting notice would be issued to the paper; Shawn Renee stated yes.

Danny Derreberry motioned to return to regular session at 3:21 pm; Lynn Whittlesey second. Roll Call: Lynn Whittlesey - yes; Peggy Bainey - absent, Danny Derreberry - yes. Motion carried.

Lynn Whittlesey moved to adjourn the meeting at 3:21 pm, Danny Derreberry second. Roll Call: Lynn Whittlesey - yes; Peggy Bainey - absent, Danny Derreberry - yes. Motion carried.

 X
Trustee

 X
Trustee

 X
Fiscal Officer