CITY OF ST. MARYS
DEPARTMENT OF TAXATION
106 EAST SPRING STREET
ST. MARYS, OHIO 45885-2363

IMPORTANT TAX INFORMATION

EMPLOYER MUNICIPAL MONTHLY WITHHOLDING BOOKLET

INSTRUCTIONS FOR FILING FORM W-1

WHO MUST FILE

Each employer located within or doing business within the municipality who employs one or more employees shall withhold from all employee compensation, the rate of tax in effect at the time of payment. The tax is to be computed on the Medicare wage base. Each employer shall submit Form W-1 monthly (or quarterly as required) to the Department of Taxation and pay to the Municipality the amount of taxes deducted or should have deducted, on or before the date shown on the enclosed forms.

RATE OF TAX

The rates of tax are as follows:

0.5% North Star

1% Cridersville, Osgood

1.5% Botkins, Covington, Ft. Loramie, Minster, New Bremen, New Knoxville, Russia, St. Marys

DEFINITION OF EMPLOYER

The term "employer" means an individual, partnership, association, corporation, governmental body or unit or agency, or any other entity whether or not organized for profit, who or that employs one or more persons on a salary, wage, commission or other compensation basis.

ADJUSTMENTS

If an error in withholding has been made in a previous period, the employer should make the proper adjustment and report such adjustment on the face of this return. In the case of an error not discovered until a subsequent tax year, report circumstances to the tax office and correction procedures will be outlined.

LATE FILING FEE

$25.00 per month or fraction of month up to $150.00.

INTEREST

.42% per month or any fraction of month.

PENALTY

50% of withholding tax due.

FAILURE TO FILE

Any employer who fails to withhold and/or fails to submit withholdings shall be in violation of the municipality's respective ordinance and will be subject to the penalty, interest, and late filing fee found therein. Failure to receive or procure a return is not an excuse for failing to make payment or filing a return.

EMPLOYERS MONTHLY RETURN OF TAX WITHHELD

MUNICIPALITY: _____ **FORM W-1**

	DOLLARS	CENTS
1. Total earnings paid to all employees		
2. Wages subject to City income tax		
3. Tax withheld		
4. Adjustment of tax for prior month		
5. Penalty – **50% of tax due**		
6. Interest – **.42% per month**		
7. Late filing fee – **$25.00 up to $150.00 (see instructions)**		
8. TOTAL DUE		

I hereby certify that the information and statements contained herein are true and correct.

Signed: _____

Official Title: _____

Date: _____

THIS RETURN MUST BE FILED ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO THE MUNICIPALITY SHOWN ABOVE

01/2016

FOR THE PERIOD ENDING
JANUARY 2016

DUE ON OR BEFORE
FEBRUARY 15, 2016

MAIL TO:
CITY OF ST. MARYS
DEPARTMENT OF TAXATION
106 E. SPRING STREET
ST. MARYS, OH 45885

Notify City of St. Marys Department of Taxation promptly of any change in ownership, name, or address.

EMPLOYERS MONTHLY RETURN OF TAX WITHHELD

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02/2016

FOR THE PERIOD ENDING
FEBRUARY 2016

DUE ON OR BEFORE
MARCH 15, 2016

MAIL TO:
CITY OF ST. MARYS
DEPARTMENT OF TAXATION
106 E. SPRING STREET
ST. MARYS, OH 45885

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03/2016

FOR THE PERIOD ENDING
MARCH 2016

DUE ON OR BEFORE
APRIL 15, 2016

MAIL TO:
CITY OF ST. MARYS
DEPARTMENT OF TAXATION
106 E. SPRING STREET
ST. MARYS, OH 45885

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MAKE CHECK OR MONEY ORDER PAYABLE TO THE MUNICIPALITY SHOWN ABOVE

04/2016

FOR THE PERIOD ENDING
APRIL 2016

DUE ON OR BEFORE
MAY 15, 2016

MAIL TO:
CITY OF ST. MARYS
DEPARTMENT OF TAXATION
106 E. SPRING STREET
ST. MARYS, OH 45885

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EMPLOYERS MONTHLY RETURN OF TAX WITHHELD

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MAKE CHECK OR MONEY ORDER PAYABLE TO THE MUNICIPALITY SHOWN ABOVE

05/2016

FOR THE PERIOD ENDING
MAY 2016

DUE ON OR BEFORE
JUNE 15, 2016

MAIL TO:
CITY OF ST. MARYS
DEPARTMENT OF TAXATION
106 E. SPRING STREET
ST. MARYS, OH 45885

Notify City of St. Marys Department of Taxation promptly of any change in ownership, name, or address.

FORM W-1

EMPLOYERS MONTHLY RETURN OF TAX WITHHELD

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MAKE CHECK OR MONEY ORDER PAYABLE TO THE MUNICIPALITY SHOWN ABOVE

06/2016

FOR THE PERIOD ENDING
JUNE 2016

DUE ON OR BEFORE
JULY 15, 2016

MAIL TO:
CITY OF ST. MARYS
DEPARTMENT OF TAXATION
106 E. SPRING STREET
ST. MARYS, OH 45885

Notify City of St. Marys Department of Taxation promptly of any change in ownership, name, or address.

EMPLOYERS MONTHLY RETURN OF TAX WITHHELD

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MAKE CHECK OR MONEY ORDER PAYABLE TO THE MUNICIPALITY SHOWN ABOVE

07/2016

FOR THE PERIOD ENDING
JULY 2016

DUE ON OR BEFORE
AUGUST 15, 2016

MAIL TO:
CITY OF ST. MARYS
DEPARTMENT OF TAXATION
106 E. SPRING STREET
ST. MARYS, OH 45885

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MAKE CHECK OR MONEY ORDER PAYABLE TO THE MUNICIPALITY SHOWN ABOVE

08/2016

FOR THE PERIOD ENDING
AUGUST 2016

DUE ON OR BEFORE
SEPTEMBER 15, 2016

MAIL TO:
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DEPARTMENT OF TAXATION
106 E. SPRING STREET
ST. MARYS, OH 45885

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EMPLOYERS MONTHLY RETURN OF TAX WITHHELD

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MAKE CHECK OR MONEY ORDER PAYABLE TO THE MUNICIPALITY SHOWN ABOVE

09/2016

FOR THE PERIOD ENDING
SEPTEMBER 2016

DUE ON OR BEFORE
OCTOBER 15, 2016

MAIL TO:
CITY OF ST. MARYS
DEPARTMENT OF TAXATION
106 E. SPRING STREET
ST. MARYS, OH 45885

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EMPLOYERS MONTHLY RETURN OF TAX WITHHELD

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MAKE CHECK OR MONEY ORDER PAYABLE TO THE MUNICIPALITY SHOWN ABOVE

10/2016

FOR THE PERIOD ENDING
OCTOBER 2016

DUE ON OR BEFORE
NOVEMBER 15, 2016

MAIL TO:
CITY OF ST. MARYS
DEPARTMENT OF TAXATION
106 E. SPRING STREET
ST. MARYS, OH 45885

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EMPLOYERS MONTHLY RETURN OF TAX WITHHELD

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MAKE CHECK OR MONEY ORDER PAYABLE TO THE MUNICIPALITY SHOWN ABOVE

11/2016

FOR THE PERIOD ENDING
NOVEMBER 2016

DUE ON OR BEFORE
DECEMBER 15, 2016

MAIL TO:
CITY OF ST. MARYS
DEPARTMENT OF TAXATION
106 E. SPRING STREET
ST. MARYS, OH 45885

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MAKE CHECK OR MONEY ORDER PAYABLE TO THE MUNICIPALITY SHOWN ABOVE

12/2016

FOR THE PERIOD ENDING
DECEMBER 2016

DUE ON OR BEFORE
JANUARY 15, 2017

MAIL TO:
CITY OF ST. MARYS
DEPARTMENT OF TAXATION
106 E. SPRING STREET
ST. MARYS, OH 45885

Notify City of St. Marys Department of Taxation promptly of any change in ownership, name, or address.

GENERAL INFORMATION

On or before February 28th of each year, each employer must file a withholding reconciliation. Copies of all W2 forms applicable to the reconciliation must be attached. All W2 forms must furnish the name, address, social security number, gross wages, city tax withheld, name of city for which tax was withheld, and any other compensation paid to the individual. If copies of the W-2 forms are not available, each employer must provide a listing of all employees subject to tax. The listing shall require the same type of information as is required of the W-2 form.

Any individual(s) or business entity compensating individuals on a commission or contract labor basis must furnish copies of the 1099 or appropriate earnings statement on or before February 28th of each year. All 1099 forms or earnings statements shall require the same type of information as is required of the W-2 forms as stated above.

Form W-3 must show a breakdown of all withholding payments made either quarterly or monthly in the boxes provided. The completed W-3 form and all attachments must be submitted to the Department of Taxation, 106 E. Spring Street, St. Marys, Ohio 45885 on or before February 28th of each year. Any questions in completing Form W-3 should be referred to the Department of Taxation.

OVERPAYMENTS - It is recommended that you adjust the next remittance by the amount of the overpayment. Refunds can take 90 days or more to process. *An over-withheld W-2 cannot be used to offset an under-withheld W-2. Credit for an over-withheld W-2 can only be used by the employee.

TAX RATES

Botkins - 1.5%	Covington - 1.5%	Cridersville – 1.0%
Ft. Loramie - 1.5%	Minster - 1.5%	New Bremen - 1.5%
New Knoxville - 1.5%	North Star – 0.5%	Osgood - 1.0%
Russia - 1.5%	St. Marys - 1.5%	

RECONCILIATION OF TAX WITHHELD FROM WAGES

YEAR: **2016**

MUNICIPALITY:

SUBMIT BY FEBRUARY 28, 2017
W2 FORMS MUST BE ATTACHED

MAIL TO: **CITY OF ST. MARYS**
DEPARTMENT OF TAXATION
106 E. SPRING STREET
ST. MARYS, OH 45885

JANUARY	JULY
FEBRUARY	AUGUST
MARCH	SEPTEMBER
1ST QUARTER	3RD QUARTER
APRIL	OCTOBER
MAY	NOVEMBER
JUNE	DECEMBER
2ND QUARTER	4TH QUARTER

1. NUMBEF OF W-2'S ATTACHED . . . _____
2. TOTAL WAGES . . . . . $_____
3. LINE 2 MULTIPLIED BY RATE OF TAX . . . . . $_____
4. AMOUNT PAID . . . . . $_____
5. TOTAL SHOWN WITHHELD ON W-2'S . . . . . $_____
6. AMOUNT DUE . . . . . $_____
7. AMOUNT OVERPAID . . . . . $_____

Amounts over $1.00 must be explained.
Attach explanation.

☐ Check here for refund

I hereby certify that the information and statements contained herein are true and correct.

SIGNED: (Business Name) _____

BY: (Responsible Officer) _____

DATE: _____

W-3

WITHHOLDING TAX WORKSHEET

(Keep for your records - Do not file)

Month Ending	Due Date	Check Number	Date	Amount
1/31	2/15	_____	_____	_____
2/28	3/15	_____	_____	_____
3/31	4/15	_____	_____	_____
or 1st qtr	4/15	_____	_____	_____
4/30	5/15	_____	_____	_____
5/31	6/15	_____	_____	_____
6/30	7/15	_____	_____	_____
or 2nd qtr	7/15	_____	_____	_____

WITHHOLDING TAX WORKSHEET

(Keep for your records - Do not file)

Month Ending	Due Date	Check Number	Date	Amount
7/31	8/15	_____	_____	_____
8/31	9/15	_____	_____	_____
9/30	10/15	_____	_____	_____
or 3rd qtr	10/15	_____	_____	_____
10/31	11/15	_____	_____	_____
11/30	12/15	_____	_____	_____
12/31	1/15	_____	_____	_____
or 4th qtr	1/15	_____	_____	_____