



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

**IMPORTANT TAX INFORMATION**

**EMPLOYER MUNICIPAL QUARTERLY 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 QUARTERLY 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 quarter .....		
5. Penalty – <b>50% of tax due</b> .....		
6. Interest – <b>.42% per month</b> .....		
7. Late filing fee – <b>\$25.00 up to \$150.00 (see instructions)</b> .....		
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

**01QTR2016**

FOR THE PERIOD ENDING  
**JAN, FEB, MAR 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

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

# EMPLOYERS QUARTERLY RETURN OF TAX WITHHELD

MUNICIPALITY: \_\_\_\_\_ **FORM W-1**

	DOLLARS	CENTS
1. Total earnings paid to all employees .....		
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7. Late filing fee – <b>\$25.00 up to \$150.00 (see instructions)</b> .....		
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

**02QTR2016**

FOR THE PERIOD ENDING  
**APR, MAY, JUN 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 QUARTERLY RETURN OF TAX WITHHELD

MUNICIPALITY: \_\_\_\_\_ **FORM W-1**

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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

**03QTR2016**

FOR THE PERIOD ENDING  
**JUL, AUG, SEPT 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

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

# EMPLOYERS QUARTERLY RETURN OF TAX WITHHELD

MUNICIPALITY: \_\_\_\_\_ **FORM W-1**

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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

**04QTR2016**

FOR THE PERIOD ENDING  
**OCT, NOV, DEC 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. Springs 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. NUMBER 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: \_\_\_\_\_

## 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	_____	_____	_____