

**VILLAGE OF WALBRIDGE
P.O. BOX 555
WALBRIDGE, OHIO 43465**

VILLAGE OF WALBRIDGE
DIVISION OF TAXATION
WITHHOLDING TAX PACKAGE

THIS PACKAGE CONTAINS: QUARTERLY WITHHOLDING VOUCHERS
RECONCILIATION FORM

IMPORTANT WITHHOLDING TAX CHANGES EFFECTIVE 1-1-2016

Changes mandated by Ohio Revised Code Chapter 718 (House Bill 5 - Municipal Income Tax Uniformity)

WHO MUST FILE:

1. Each employer located within the City of Walbridge is required to withhold the tax for all employees age (18) eighteen or older.
2. Before beginning work within the city, each NON RESIDENT EMPLOYER doing business in the city must register with the city income tax department, to determine their filing requirement.

DEPOSIT REQUIREMENTS:

MONTHLY - Employers must remit monthly if withholding in the previous calendar year exceeded \$2,399 or if the amount required to be withheld during any month of the previous calendar quarter exceeded \$200.

QUARTERLY - Employers can remit quarterly if their withholdings are under the thresholds described for monthly filers.

WITHHOLDING DUE DATES

Monthly and Quarterly returns and payment must be received no later than the 15th of the month following the end of the reporting period.

RECONCILIATION DUE DATE - The reconciliation due date is the last day of February.

INTEREST AND PENALTIES

Interest - 5% per annum (0.42% per month or fraction of a month). Interest is based on the Federal rate and may change annually.

Late Payment Penalty - 50% of the unpaid tax due.

Late File Penalty - \$25.00 per month or fraction of a month with a maximum of \$150.

INSTRUCTIONS

Village of Walbridge Income Tax

- (A) (1) Each employer within or doing business within the Village of Walbridge who employs one or more persons on a salary, wage, commission or other compensation basis shall, at the time of the payment thereof, deduct the tax of one and one half per cent (1 1/2%) of and from the gross salaries, wages, commissions or other compensation earned by Walbridge residents regardless of where such compensation was earned, and shall deduct the tax of one and one half per cent (1 1/2%) of and from the salaries, wages, commissions or other compensation earned within the Village of Walbridge by non-residents thereof.
- (2) Notwithstanding the provisions of paragraph (A) (1) of this section, if such employer employs a Walbridge resident in another taxing municipality requiring such employer to deduct its tax from all employees engaged therein, such employer shall withhold for and remit to the Village of Walbridge only the difference, if any, between the tax on such Walbridge resident required to be withheld by such other taxing municipality and the tax imposed by this chapter.

- (3) Each such employer shall, on or before the 15th day of the month following the close of each calendar quarter, make a return and remit the tax hereby required to be withheld to the Tax Administrator. However, any employer who deducts taxes in the amount of Two Hundred Dollars (\$200.00) or more per month shall, on or before the 15th day of the month following the close of the preceding month, make a return and remit the tax hereby required to be withheld to the Tax Administrator. Such return shall be on a form or forms prescribed by or acceptable to the Tax Administrator and shall be subject to the rules and regulations prescribed therefor by the Tax Administrator. SUCH EMPLOYER SHALL BE LIABLE FOR THE PAYMENT OF TAXES HEREBY REQUIRED TO BE DEDUCTED AND WITHHELD, WHETHER OR NOT SUCH TAXES HAVE IN FACT BEEN SO DEDUCTED AND WITHHELD.
- (B) Such employer in collecting said tax shall be deemed to hold the same, until payment is made by such employer to the Village of Walbridge, as a Trustee for the benefit of the Village of Walbridge, and such tax collected by such employer from his employees shall, until the same is paid to the Village of Walbridge, be deemed a trust fund in the hands of such employer.
- (C) The officer or the employee having control of or charged with the responsibility of filing the return and making payment, is personally liable for failure to file the return or pay the tax due as required by this section. The dissolution of a corporation does not discharge an officer's or employee's liability for a prior failure of the corporation to file returns or pay tax due.

If receipt is desired, return
self-addressed stamped envelope
with check.

VILLAGE OF WALBRIDGE

EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

Voucher No. 1 DUE APRIL 15, 2016

DIVISION OF TAXATION

FORM PW1-

I hereby certify that the information and statements contained herein
and in any schedule or exhibits attached are true and correct.

(Signed)

(Official Title).....
Owner, Partner, Member, President, Treasurer, Agent. Date

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

MAKE CHECK OR MONEY ORDER PAYABLE TO:
VILLAGE OF WALBRIDGE

1. Actual Tax Withheld in quarter at 1 1/2% (*) \$
2. Adjustment of Tax for prior quarter \$
3. Penalty (50% of the unpaid tax)..... \$
(Late Filing \$25 per month - max \$150)
4. Interest (.42% per month - 5% per annum)..... \$
5. TOTAL (Include interest and penalty if due) .. \$

(*) If no wages paid this quarter, mark "None" and return this form with explanation.

MAIL TO: TAX ADMINISTRATOR
VILLAGE OF WALBRIDGE
P.O. BOX 555
WALBRIDGE, OHIO 43465

check no.

FOR QUARTER ENDING: JAN, FEB, MAR 2016
DUE ON OR BEFORE: APRIL 15, 2016

If receipt is desired, return
self-addressed stamped envelope
with check.

VILLAGE OF WALBRIDGE

EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

Voucher No. 2 DUE JULY 15, 2016

DIVISION OF TAXATION

FORM PW1-

I hereby certify that the information and statements contained herein
and in any schedule or exhibits attached are true and correct.

(Signed)

(Official Title).....
Owner, Partner, Member, President, Treasurer, Agent. Date

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

MAKE CHECK OR MONEY ORDER PAYABLE TO:
VILLAGE OF WALBRIDGE

1. Actual Tax Withheld in quarter at 1 1/2% (*) \$
2. Adjustment of Tax for prior quarter \$
3. Penalty (50% of the unpaid tax)..... \$
(Late Filing \$25 per month - max \$150)
4. Interest (.42% per month - 5% per annum)..... \$
5. TOTAL (Include interest and penalty if due) .. \$

(*) If no wages paid this quarter, mark "None" and return this form with explanation.

MAIL TO: TAX ADMINISTRATOR
VILLAGE OF WALBRIDGE
P.O. BOX 555
WALBRIDGE, OHIO 43465

check no.

FOR QUARTER ENDING: APR, MAY, JUN 2016
DUE ON OR BEFORE: JULY 15, 2016

If receipt is desired, return
self-addressed stamped envelope
with check.

VILLAGE OF WALBRIDGE

EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

Voucher No. 3 DUE OCTOBER 15, 2016

DIVISION OF TAXATION

FORM PW1-

I hereby certify that the information and statements contained herein
and in any schedule or exhibits attached are true and correct.

(Signed)

(Official Title).....

Owner, Partner, Member, President, Treasurer, Agent. Date

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

MAKE CHECK OR MONEY ORDER PAYABLE TO:
VILLAGE OF WALBRIDGE

1. Actual Tax Withheld in quarter at 1 1/2% (*) \$
2. Adjustment of Tax for prior quarter \$
3. Penalty (50% of the unpaid tax)..... \$
(Late Filing \$25 per month - max \$150)
4. Interest (.42% per month - 5% per annum)..... \$
5. TOTAL (Include interest and penalty if due) .. \$

(*) If no wages paid this quarter, mark "None" and return this form with explanation.

MAIL TO: TAX ADMINISTRATOR
VILLAGE OF WALBRIDGE
P.O. BOX 555
WALBRIDGE, OHIO 43465

check no.

FOR QUARTER ENDING: JUL, AUG, SEP 2016
DUE ON OR BEFORE: OCTOBER 15, 2016

If receipt is desired, return
self-addressed stamped envelope
with check.

VILLAGE OF WALBRIDGE

EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

Voucher No. 4 DUE JANUARY 15, 2017

DIVISION OF TAXATION

FORM PW1-

I hereby certify that the information and statements contained herein
and in any schedule or exhibits attached are true and correct.

(Signed)

(Official Title).....

Owner, Partner, Member, President, Treasurer, Agent. Date

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

MAKE CHECK OR MONEY ORDER PAYABLE TO:
VILLAGE OF WALBRIDGE

1. Actual Tax Withheld in quarter at 1 1/2% (*) \$
2. Adjustment of Tax for prior quarter \$
3. Penalty (50% of the unpaid tax)..... \$
(Late Filing \$25 per month - max \$150)
4. Interest (.42% per month - 5% per annum)..... \$
5. TOTAL (Include interest and penalty if due) .. \$

(*) If no wages paid this quarter, mark "None" and return this form with explanation.

MAIL TO: TAX ADMINISTRATOR
VILLAGE OF WALBRIDGE
P.O. BOX 555
WALBRIDGE, OHIO 43465

check no.

FOR QUARTER ENDING: OCT, NOV, DEC 2016
DUE ON OR BEFORE: JANUARY 15, 2017

The reconciliation form must be filed with the TAX ADMINISTRATOR, VILLAGE OF WALBRIDGE, on or before the last day of February, unless written request for extension has been made to and granted (in writing) by the Tax Administrator.

The reconciliation form must be accompanied by copies of your employees' W-2's showing: (1) name and address of employee; (2) social security number; (3) gross earnings paid before ANY payroll deductions; (4) breakdown of any benefits taxable by WALBRIDGE but not taxable by the Federal or State governments; (5) amount of WALBRIDGE income tax withheld; and (6) name, address and FID number of employer. The W-2's or wage statements must be in alphabetical or social security number order.

In place of copies of the W-2's Walbridge will accept the following: (1) a computer diskette containing the same information as required by the Federal government or (2) a computer generated list showing all of the above information.

In the future, employers required to file W-2 information with the Federal government on magnetic media also will be required to file on magnetic media with Walbridge.

PLEASE NOTE:

Any amount on line 6 must be remitted herewith. If line 7 indicates an overpayment, it will be applied to next year unless you check the refund box and sign the form.

WITHHOLDING RECONCILIATION

1. Total number of employees as represented
by Forms W-2 submitted herewith _____
2. The amount of wages taxable to WALBRIDGE
as shown on the W-2's submitted herewith _____
3. Total WALBRIDGE Income Tax withheld
from wages during year as shown on
the W-2's submitted herewith _____

**Reconciliation of Walbridge Income Tax Withheld
from Wages and Submitted With Quarterly Returns
(Form PW-1) and Copies of Your Employees W-2's.**

3. Total WALBRIDGE Income Tax withheld during year for:
Quarter ended March 31 \$ _____
Quarter ended June 30 \$ _____
Quarter ended September 30 \$ _____
Quarter ended December 31 \$ _____
4. Total withheld for year \$ _____
5. Total remitted to date \$ _____
6. Balance Due (to be remitted herewith) \$ _____
7. Overpayment \$ _____

_____ A refund is requested. _____ Apply the overpayment to next year

Signed _____ Title _____

Complete this form and submit with copies of your
W-2's by the last day of February.

WITHHOLDING TAX WORKSHEET
(Keep for your records - Do not file)

<u>Voucher No</u>	<u>Quarter Ending</u>	<u>Payment Due</u>	<u>Check No.</u>	<u>Date</u>	<u>Amount Paid</u>
1.	3/31	4/15	_____	_____	_____
2.	6/30	7/15	_____	_____	_____
3.	9/30	10/15	_____	_____	_____
4.	12/31	1/15	_____	_____	_____
Form SW-3	12/31	1/15	_____	_____	_____

TOTAL AMOUNT PAID _____