



P.O. BOX 518
TIFFIN, OHIO 44883
HOURS MONDAY - FRIDAY
8:30 AM - 4:30 PM
(419) 448-5405
FAX (419) 448-5406

EMPLOYER'S MUNICIPAL INCOME TAX WITHHOLDING FORMS
Forms W-1 (Monthly or Quarterly Statement)
Form W-3 (Annual Reconciliation)

GENERAL INFORMATION

Change to Definition of "Taxable Wages" and other Clarifications

In June of 2003, The Ohio State Legislature amended the portion of state law that governs municipal income tax collections. Some of these provisions are changes to Tiffin's current procedures, others are not. An employer is required to withhold only on "qualifying wages," which are wages as defined in Internal Revenue Code Section 3121(a), generally the Medicare Wage Box of the Form W-2.

- (A) Medicare Exempt Employees are subject to the requirements for "qualifying wages" in the Medicare Wage Box of the Form W-2 even though that box will remain blank.
- (B) Section 125 (cafeteria plan) contributions will be exempt from municipal taxation, beginning with the first payroll that is paid in 2004. (This **is** a change for Tiffin filers.)
- (C) All Deferred Compensation (both qualified and nonqualified) is taxed when earned. (This **is not** a change for Tiffin filers.)
- (D) Supplemental Unemployment (SUB and SUCB) payments are taxable, and the employer is responsible for the collection and payment of this tax. (This **is not** a change for Tiffin filers.)

Note: As an employer, if the Medicare Wage Box is not the largest wage figure on the W-2 form, a written explanation will be required.

**Tiffin Tax Office
53 East Market Street, P.O. Box 518
Tiffin, Ohio 44883
Questions: Contact us at (419) 448-5405**

INSTRUCTIONS FOR FILING FORM W-1

WHO MUST FILE:

Each employer within the City of Tiffin, Ohio, who employs one or more persons is required to withhold the tax of one and three-fourth percent (1 3/4%) from all compensation paid, and remit to the City Income Tax Dept. on or before the last day of the month next following the period in which the withholding deduction was made.

WHO MUST PAY:

All persons eighteen (18) years of age or older must pay City Income Tax, as it may apply.

Failure to File Return and Pay Tax:

Any taxpayer who shall fail or refuse to make any return or declaration required by the Ordinance, or any taxpayer who shall refuse to pay the tax imposed by the Ordinance, or any taxpayer who shall refuse to permit the Tax Administrator to examine his books, or who shall attempt to avoid the payment of tax, shall be guilty of a misdemeanor and shall be fined not more than \$500 or imprisoned for not more than 6 months or both. The failure of any taxpayer to receive a withholding form shall not excuse employer from making a return or from paying the tax.

| | DOLLARS | CENTS |
|---|---------|-------|
| 1. TOTAL EARNINGS SUBJECT TO TIFFIN INCOME TAX..... | | |
| 2. TAX WITHHELD AT THE RATE OF 1¾% (.0175) | | |
| 3. ADJUSTMENT OF TAX FOR PRIOR REPORTING PERIOD ... | | |
| 4. LATE FILING FEE | | |
| 5. INTEREST | | |
| 6. 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:
TIFFIN CITY INCOME TAX**

FOR THE MONTH OF
JAN, FEB, MAR, 2011

DUE ON OR BEFORE
APRIL 30, 2011

MAIL TO:

CITY OF TIFFIN
INCOME TAX DEPT.
P.O. BOX 518
TIFFIN, OHIO 44883

Notify Income Tax Department promptly of any change in ownership or name and address shown above.

| | DOLLARS | CENTS |
|---|---------|-------|
| 1. TOTAL EARNINGS SUBJECT TO TIFFIN INCOME TAX..... | | |
| 2. TAX WITHHELD AT THE RATE OF 1¾% (.0175) | | |
| 3. ADJUSTMENT OF TAX FOR PRIOR REPORTING PERIOD ... | | |
| 4. LATE FILING FEE | | |
| 5. INTEREST | | |
| 6. 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:
TIFFIN CITY INCOME TAX**

FOR THE MONTH OF
APR, MAY, JUN, 2011

DUE ON OR BEFORE
JULY 31, 2011

MAIL TO:

CITY OF TIFFIN
INCOME TAX DEPT.
P.O. BOX 518
TIFFIN, OHIO 44883

Notify Income Tax Department promptly of any change in ownership or name and address shown above.

| | DOLLARS | CENTS |
|---|---------|-------|
| 1. TOTAL EARNINGS SUBJECT TO TIFFIN INCOME TAX..... | | |
| 2. TAX WITHHELD AT THE RATE OF 1¾% (.0175) | | |
| 3. ADJUSTMENT OF TAX FOR PRIOR REPORTING PERIOD ... | | |
| 4. LATE FILING FEE | | |
| 5. INTEREST | | |
| 6. 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:
TIFFIN CITY INCOME TAX**

FOR THE MONTH OF
JUL, AUG, SEPT, 2011

MAIL TO:

DUE ON OR BEFORE
OCTOBER 31, 2011

CITY OF TIFFIN
INCOME TAX DEPT.
P.O. BOX 518
TIFFIN, OHIO 44883

Notify Income Tax Department promptly of any change in ownership or name and address shown above.

| | DOLLARS | CENTS |
|---|---------|-------|
| 1. TOTAL EARNINGS SUBJECT TO TIFFIN INCOME TAX..... | | |
| 2. TAX WITHHELD AT THE RATE OF 1¾% (.0175) | | |
| 3. ADJUSTMENT OF TAX FOR PRIOR REPORTING PERIOD ... | | |
| 4. LATE FILING FEE | | |
| 5. INTEREST | | |
| 6. 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:
TIFFIN CITY INCOME TAX**

FOR THE MONTH OF
OCT, NOV, DEC, 2011

DUE ON OR BEFORE
JANUARY 31, 2012

MAIL TO:
CITY OF TIFFIN
INCOME TAX DEPT.
P.O. BOX 518
TIFFIN, OHIO 44883

Notify Income Tax Department promptly of any change in ownership or name and address shown above.

WITHHOLDING RECONCILIATION INSTRUCTIONS

GENERAL INFORMATION

On or before January 31 of each year, each employer must file a withholding reconciliation. Copies of all W-2 forms applicable to the reconciliation must be attached. All W-2's 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 Tiffin tax. The listing shall require the same type of information as is required of the W-2 forms as stated above.

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 January 31 of each year. All 1099's or earnings statements shall require the same type of information as is required of the W-2 forms as stated above.

SPECIFIC FILING INFORMATION

The front of the Form W-3 must show a breakdown of all withholding payments made either quarterly or monthly in the boxes provided. The number of employees, total paid, and the total Tiffin tax withheld boxes must also be completed. Please keep the copy for your records. An explanation of any difference, other than rounding, between the tax liability and the tax remitted must be submitted. The completed W-3 form and all attachments must be submitted to the City of Tiffin Income Tax Department, P.O. Box 518, Tiffin, OH 44883, on or before January 31 of each year. Any questions in completing the Form W-3 should be referred to the Department of Taxation.

Division of Taxation --- Tiffin, Ohio 44883
Reconciliation of Tiffin Income Tax Withheld and Transmittal of W-2 Forms for _____

Form S-W3

MONTHLY PAYMENTS

| | |
|-------------|-------------|
| JAN. _____ | JULY _____ |
| FEB. _____ | AUG. _____ |
| MAR. _____ | SEPT. _____ |
| APRIL _____ | OCT. _____ |
| MAY _____ | NOV. _____ |
| JUNE _____ | DEC. _____ |

QUARTERLY PAYMENTS

| | |
|----------------|----------------|
| 1st Qtr. _____ | 2nd Qtr. _____ |
| 3rd Qtr. _____ | 4th Qtr. _____ |

-
- | | |
|---|----------|
| 1) Number of W-2 Forms attached | _____ |
| 2) Total Taxable Wages as reported on W-2 Forms attached | \$ _____ |
| 3) Tiffin Tax Rate | x 1.75% |
| 4) Tax Liability | \$ _____ |
| 5) Total City Tax withheld as remitted on Form W-1 for year | \$ _____ |
| 6) Balance Due - Difference between line 4 and 5, other than rounding. (If a discrepancy of \$10.00 or more exists, please explain) | \$ _____ |

I have examined this return and to the best of my knowledge it is correct.

| | | |
|-----------|-------|------|
| Signature | Title | Date |
|-----------|-------|------|

PLEASE USE THESE LABELS
TO RETURN YOUR QUARTERLY
WITHHOLDING PAYMENTS TO
THE CITY.

CITY OF TIFFIN
INCOME TAX DEPARTMENT
PO BOX 518
TIFFIN OH 44883

CITY OF TIFFIN
INCOME TAX DEPARTMENT
PO BOX 518
TIFFIN OH 44883



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CITY OF TIFFIN
INCOME TAX DEPARTMENT
PO BOX 518
TIFFIN OH 44883

PLEASE USE THIS LABEL
TO RETURN YOUR ANNUAL
PAYROLL RECONCILIATION.



CITY OF TIFFIN
INCOME TAX DEPARTMENT
PO BOX 518
TIFFIN OH 44883

Quarterly Withholding Tax Worksheet
(Keep for your records - Do not file)

| <u>Quarter Ending</u> | <u>Payment Date</u> | <u>Check No.</u> | <u>Date</u> | <u>Amount Paid</u> |
|---------------------------|-------------------------|------------------|-------------|--------------------|
| 3/31 | 4/30 | _____ | _____ | _____ |
| 6/30 | 7/31 | _____ | _____ | _____ |
| 9/30 | 10/31 | _____ | _____ | _____ |
| 12/31 | 1/31 | _____ | _____ | _____ |