

2024 CITY OF TIFFIN OHIO, EMPLOYER'S RETURN OF TAX WITHHELD

AMENDED

Return with Payment

No. of Employees Represented on line No. 1 Below

1. Taxable Earnings paid all Employees subject to City of Tiffin, Ohio, 2.00% (.02) Income Tax
 Is this a courtesy withholding? YES
 Is this a final return? YES NO
 If yes, attach explanation

1

2. Actual Tax Withheld in reporting period for City Income Tax

2

3. Adjustment of Tax for prior quarter (see instructions)

3

4. Penalty (See Instructions)

4

5. Interest (See Instructions)

5

6. Total - (Lines 2-5)

6

If no wages paid this quarter, mark "NONE" and return this form with explanation.

EMPLOYER NAME/ADDRESS Account No. _____ FOR THE MONTH(S) OF _____

MUST BE RECEIVED BY _____

Notify the Division of Taxation promptly of any change in ownership.
FORM MW1

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

(Signed) _____

(Official Title) _____

Federal ID No. _____ Date _____

Email _____

**THIS RETURN MUST BE FILED
 ON OR BEFORE THE DUE DATE SHOWN BELOW
 MAKE CHECK OR MONEY ORDER PAYABLE TO:
 CITY OF TIFFIN**

**MAIL TO:
 CITY OF TIFFIN
 INCOME TAX DEPARTMENT
 P.O. Box 518
 Tiffin, OH 44883
 (419) 448-5405**

If receipt is desired, submit additional copy and enclose self-addressed, stamped envelope.

INSTRUCTIONS FOR PREPARING AND FILING WITHHOLDING RETURN (FORM MW-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 2.00% from all compensation paid to employees at the time such compensation is paid, and to file Withholding Return (Form W-1) and remit the tax to the Tiffin Income Tax Division.

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. The deposit is due by the fifteenth (15th) day of the following month.

Quarterly – Employers can remit quarterly if their withholdings are under the thresholds described for monthly filers. The deposit is due by the last day of the month following the last day of each calendar quarter.

For a complete description of deposit requirements, you may request a copy of the tax ordinance for the City of Tiffin or access the city code at www.tiffinohio.gov.

Failure to File Return and Pay Tax:

All taxes, including taxes withheld or required to be withheld from wages by an employer, and remaining unpaid after they become due shall bear interest (go to www.tiffinohio.gov/tax-department/ for rates). The taxpayers upon whom said taxes are imposed, and the employers required by the Ordinance to deduct, withhold and

pay taxes imposed by the Ordinance, shall be liable in addition thereto, to a late payment penalty of 50% of the unpaid tax and a late file penalty of \$25.00 per month or fraction of a month with a maximum of \$150.00.

In addition, any taxpayer who shall fail or refuse to make any return or declaration required by the Ordinance, or any taxpayer who shall refuse to permit the Commissioner of Taxation to examine their books, or who shall knowingly make any incomplete, false or fraudulent return, or who shall attempt to avoid the payment of tax, shall be guilty of a first degree misdemeanor and shall be fined not more than \$1000 or imprisoned for not more than 6 months or both. The failure of any taxpayer to receive a return or declaration form shall not excuse them from filing a return or declaration or from paying the tax.

How to Prepare This Form:

Line 1 – Enter total compensation PAID to all taxable employees during the period for which return is made. If no compensation was paid during the period so indicate and return Form MW-1. A MW-1 form is required regardless if there were no withholdings for that period.

Line 2 – Enter total ACTUAL tax withheld from taxable employees during the period for CITY OF TIFFIN INCOME TAX.

Line 3 – Adjust current payment of actual tax withheld for over or under payment in previous period.

Line 6 – Enter total amount to be remitted.