



**CITY OF WATERVILLE
DIVISION OF TAXATION
25 N. SECOND STREET
WATERVILLE, OHIO 43566
(419) 878-8102**

WITHHOLDING TAX PACKAGE

THIS PACKAGE CONTAINS: QUARTERLY WITHHOLDING VOUCHES
WITHHOLDING RECONCILIATION FORMS

INSTRUCTIONS FOR PREPARING AND FILING FORM WW-1

Who Must File:

Each employer with the City of Waterville (who has established an "employer-employee" relationship) who employs one or more persons is required to withhold the tax of 2% from all qualified wages paid employees at the time or times such compensation is paid, and to file Form WW-1 and remit such tax to the Commissioner of Taxation on or before the last day of the next month following the quarterly period in which the withholding was made.

Definition of "Employer"

The term "employer" means an individual, co-partnership, association, corporation (including a corporation of the first or non-profit class), governmental administration, agency, arm, authority, board, body, branch, bureau, department, division, section, unit, or any other entity, who or that employs one or more persons on a salary, wage, commission, or other compensation basis, whether or not such employer is engaged in business as defined in the Ordinance and in the Regulations.

Quarterly Return

The quarter in which compensation is paid, not earned, is the period for which Quarterly Return on Form WW-1 is to be made.

Interest and Penalties

All taxes required to be withheld by employers under the provisions of this ordinance and remaining unpaid after they have become due shall bear interest, in addition to the amount of the unpaid withheld tax, at the rate of 1% per month. In addition thereto the employers are required to withhold

taxes from employees under the provisions of this ordinance, shall be subject to a penalty of 3% per month.

Failure to File Return and Pay Tax

Any person, firm or corporation who shall fail, neglect or refuse to make any return of declaration required by the Ordinance, or any taxpayer who shall refuse to pay tax, penalties and interest imposed by the Ordinance, or any person who shall refuse to permit the Commissioner of Taxation or any duly authorized agent or employee to examine his books, records and papers, or who shall knowingly make any incomplete, false or fraudulent return, or who shall attempt to do anything whatever to avoid payment of the whole or any part of the tax shall be guilty of misdemeanor and shall be fined not more than Five Hundred Dollars (\$500.00) or imprisoned for not more than sixty (60) days, or both. The failure of any taxpayer to receive or procure a return shall not excuse such taxpayer from making a return or from paying such tax.

ITEM 1 – Shall be the actual tax withheld for Waterville at the rate of 2%.

ITEM 2 – To adjust current payment for underpayment or overpayment in previous quarter. Specify which.

If any check, in payment of taxes, is dishonored or unpaid by reason of the drawer having no account or having insufficient funds, or on which payment has been stopped, the sum of twenty-five (\$25.00) dollars (to cover the additional cost to the City thereby entailed) will be made and collected in addition to the total amount due.

COMMISSIONER OF TAXATION CITY OF WATERVILLE

**VOUCHER 1
DUE APRIL 30, 2012**

Notify Commissioner promptly of any change in ownership or name and address.

EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD – FORM WW-1

MAIL TO:

**CITY OF WATERVILLE
DIVISION OF TAXATION
25 N. SECOND STREET
WATERVILLE, OHIO 43566**

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

MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF WATERVILLE

- | | |
|--|-----------------|
| 1. Actual Tax Withheld in quarter at 2%(*)..... | \$ _____ |
| 2. Adjustment of Tax for prior quarter | \$ _____ |
| 3. Penalty (See Instructions) | \$ _____ |
| 4. Interest (12% PER ANNUM) | \$ _____ |
| 5. TOTAL (Include interest and penalty if due) | \$ _____ |

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

CHECK NO. _____

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

(Company Name) _____

COMMISSIONER OF TAXATION
CITY OF WATERVILLE

VOUCHER 2
DUE JULY 31, 2012

Notify Commissioner promptly of any
change in ownership or name and address.

EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD - FORM WW-1

MAIL TO:
CITY OF WATERVILLE
DIVISION OF TAXATION
25 N. SECOND STREET
WATERVILLE, OHIO 43566

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

MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF WATERVILLE

- 1. Actual Tax Withheld in quarter at 2%(*)..... \$ _____
- 2. Adjustment of Tax for prior quarter \$ _____
- 3. Penalty (See Instructions) \$ _____
- 4. Interest (12% PER ANNUM) \$ _____
- 5. TOTAL (Include interest and penalty if due) \$ **_____**

(*) If no wages paid this quarter, mark "NONE and return this form with explanation. CHECK NO. _____

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

(Company Name) _____

COMMISSIONER OF TAXATION
CITY OF WATERVILLE

VOUCHER 3
DUE OCTOBER 31, 2012

Notify Commissioner promptly of any
change in ownership or name and address.

EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD - FORM WW-1

MAIL TO:
CITY OF WATERVILLE
DIVISION OF TAXATION
25 N. SECOND STREET
WATERVILLE, OHIO 43566

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

MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF WATERVILLE

- 1. Actual Tax Withheld in quarter at 2%(*)..... \$ _____
- 2. Adjustment of Tax for prior quarter \$ _____
- 3. Penalty (See Instructions) \$ _____
- 4. Interest (12% PER ANNUM) \$ _____
- 5. TOTAL (Include interest and penalty if due) \$ **_____**

(*) If no wages paid this quarter, mark "NONE and return this form with explanation. CHECK NO. _____

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

(Company Name) _____

COMMISSIONER OF TAXATION
CITY OF WATERVILLE

VOUCHER 4
DUE JANUARY 31, 2013

Notify Commissioner promptly of any
change in ownership or name and address.

EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD - FORM WW-1

MAIL TO:
CITY OF WATERVILLE
DIVISION OF TAXATION
25 N. SECOND STREET
WATERVILLE, OHIO 43566

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

MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF WATERVILLE

- 1. Actual Tax Withheld in quarter at 2%(*)..... \$ _____
- 2. Adjustment of Tax for prior quarter \$ _____
- 3. Penalty (See Instructions) \$ _____
- 4. Interest (12% PER ANNUM) \$ _____
- 5. TOTAL (Include interest and penalty if due) \$ **_____**

(*) If no wages paid this quarter, mark "NONE and return this form with explanation. CHECK NO. _____

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

(Company Name) _____

INSTRUCTIONS

The original of this reconciliation form must be filed with the COMMISSIONER OF TAXATION, CITY OF WATERVILLE, 25 N Second Street, Waterville, Ohio, on or before February 28th, of the year following the taxing year, unless written request for extension has been made to and granted (in writing) by the Commissioner. This form must be accompanied by copies of employees statements (Form W2) showing: (1) name and address of employee: (2) social security number: (3) gross earnings paid before any payroll deductions: (4) amount of WATERVILLE and other city income tax withheld: (5) and name and address of Employer. An adding machine tape, listing the amounts of Waterville income tax withheld, as indicated by individual employee's statements, should be attached thereto.

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.

**COMMISSIONER OF TAXATION
CITY OF WATERVILLE**

WW-3

FOR YEAR 2012

WITHHOLDING RECONCILIATION

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

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

3. Total WATERVILLE 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 January 31.

WITHHOLDING TAX WORKSHEET

(Keep for your records – Do not file)

VOUCHER NO	QUARTER ENDING	PAYMENT DUE	CHECK NO.	DATE	AMOUNT PAID
1.	3/31	4/30	_____	_____	_____
2.	6/30	7/31	_____	_____	_____
3.	9/30	10/31	_____	_____	_____
4.	12/31	1/31	_____	_____	_____
Form WW-3	12/31	1/31	_____	_____	_____
TOTAL AMOUNT PAID					_____