INCOME TAX DIVISION
CITY OF MARYSVILLE
209 S. MAIN ST., P.O. BOX 385
MARYSVILLE, OHIO 43040
PHONE: (937) 645-7350
FAX: (937) 645-7351

IMPORTANT TAX INFORMATION

EMPLOYER MUNICIPAL QUARTERLY WITHHOLDING BOOKLET

This Booklet Contains the 2016 Withholding Vouchers and the 2016 Annual Reconciliation

INSTRUCTIONS FOR PREPARING AND FILING WITHHOLDING RETURN (FORM WHQ)

WHO MUST FILE:

Each employer within the City of Marysville, Ohio who employs one or more persons is required to withhold the tax of one and one-half percent (1.5%) from all compensation at the time such compensation is paid, and to file Withholding Return (Form WHQ or Form WHM) and remit tax to the City of Marysville Income Tax Division.

New Occasional Entrant Rules including Small Employers under $500,00 total revenue in the preceding tax year however can change yearly. Please see ORC 718 or Marysville Ordinance Chapter 142 for more details.

DEPOSIT REQUIREMENTS:

Due Date: Due by the 15th of the following quarter

Monthly – If one of the following are met, according to state law mandate, you must remit withholdings on a monthly basis.

1. "Look Back" provision: previous year $2,399 is withheld or

2. Any month in previous quarter $200+ was withheld

Quarterly – All accounts that are not required to file monthly.

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 on the amount of the unpaid tax at the rate of .42% per month. The taxpayers upon whom said taxes are imposed, and the employers required by Ordinance to deduct, withhold and pay taxes imposed by the Ordinance, shall be liable in addition thereto, to a penalty of fifty percent (50%) of the amount of the unpaid tax.

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 Income Tax Administrator to examine his 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 misdemeanor and shall be fined not more than $500. The failure of any taxpayer to receive a return or declaration form shall not excuse him from making a return or declaration or from paying the tax. Also Late Filing fee of $25.00 per month maybe added up to $150.00.

HOW TO PREPARE THIS FORM:

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

Line 2 – Enter total ACTUAL tax withheld from taxable employees during the period (month or quarter) for the CITY OF MARYSVILLE – INCOME TAX.

Line 3 – Adjust current payment of actual tax withheld for underpayments from prior periods. For overpayments in previous periods, file an amended return for that earlier period.

Line 6 – Enter total amount to be remitted. Pay this amount in full.

Print Clear Form

CITY OF MARYSVILLE OHIO, EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

☐ AMENDED **RETURN WITH PAYMENT**

			DO NOT ROUND
1.	Taxable Earnings paid all Employees subject to City of Marysville, Ohio, 1.5% (.015)	1.	
	Is this a courtesy withholding? ..... ☐ YES		
	Is this a final return? ..... ☐ YES ☐ NO		
	If yes, attach explanation		
2.	Actual Tax Withheld in month/quarter for City Income Tax.....	2.	
3.	Adjustment of Tax for prior period(s). Explain in full on back of form	3.	
4.	Penalty (50%)	4.	
5.	Interest (.42% per month)	5.	
6.	Total – (Lines 2-5)	6.	

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

(Signed) _____

(Official Title) _____ Date _____

Contact #/Email _____

Federal ID no. _____

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

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF MARYSVILLE

NAME AND ADDRESS

FOR THE PERIOD ENDING
MARCH 31, 2016

MUST BE POSTMARKED BY
APRIL 15, 2016

MAIL TO:
INCOME TAX DIVISION
CITY OF MARYSVILLE
209 S. Main St., P.O. Box 385
Marysville, OH 43040
Telephone (937) 645-7350
Fax (937) 645-7351

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Notify the Income Tax Division promptly of any change in ownership or name and address shown above.
FORM WHQ

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

CITY OF MARYSVILLE OHIO, EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

☐ AMENDED **RETURN WITH PAYMENT**

		DO NOT ROUND
1. Taxable Earnings paid all Employees subject to City of Marysville, Ohio, 1.5% (.015)	1.	
Is this a courtesy withholding? ..... ☐ YES		
Is this a final return? ..... ☐ YES ☐ NO		
If yes, attach explanation		
2. Actual Tax Withheld in month/quarter for City Income Tax.....	2.	
3. Adjustment of Tax for prior period(s). Explain in full on back of form	3.	
4. Penalty (50%)	4.	
5. Interest (.42% per month)	5.	
6. Total – (Lines 2-5)	6.	

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

(Signed) _____

(Official Title) _____ Date _____

Contact #/Email _____

Federal ID no. _____

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

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF MARYSVILLE

NAME AND ADDRESS

FOR THE PERIOD ENDING
JUNE 30, 2016

MUST BE POSTMARKED BY
JULY 15, 2016

MAIL TO:
INCOME TAX DIVISION
CITY OF MARYSVILLE
209 S. Main St., P.O. Box 385
Marysville, OH 43040
Telephone (937) 645-7350
Fax (937) 645-7351

2

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

Notify the Income Tax Division promptly of any change in ownership or name and address shown above.
FORM WHQ

CITY OF MARYSVILLE OHIO, EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

☐ AMENDED **RETURN WITH PAYMENT**

			DO NOT ROUND
1.	Taxable Earnings paid all Employees subject to City of Marysville, Ohio, 1.5% (.015)	1.	
	Is this a courtesy withholding? ..... ☐ YES		
	Is this a final return? ..... ☐ YES ☐ NO		
	If yes, attach explanation		
2.	Actual Tax Withheld in month/quarter for City Income Tax.....	2.	
3.	Adjustment of Tax for prior period(s). Explain in full on back of form	3.	
4.	Penalty (50%)	4.	
5.	Interest (.42% per month)	5.	
6.	Total – (Lines 2-5)	6.	

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

(Signed) _____

(Official Title) _____ Date _____

Contact #/Email _____

Federal ID no. _____

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

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF MARYSVILLE

NAME AND ADDRESS

FOR THE PERIOD ENDING
SEPTEMBER 30, 2016

MUST BE POSTMARKED BY
OCTOBER 15, 2016

MAIL TO:
INCOME TAX DIVISION
CITY OF MARYSVILLE
209 S. Main St., P.O. Box 385
Marysville, OH 43040
Telephone (937) 645-7350
Fax (937) 645-7351

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

Notify the Income Tax Division promptly of any change in ownership or name and address shown above.
FORM WHQ

CITY OF MARYSVILLE OHIO, EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

☐ AMENDED **RETURN WITH PAYMENT**

			DO NOT ROUND
1.	Taxable Earnings paid all Employees subject to City of Marysville, Ohio, 1.5% (.015)	1.	
	Is this a courtesy withholding? ..... ☐ YES		
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4.	Penalty (50%)	4.	
5.	Interest (.42% per month)	5.	
6.	Total – (Lines 2-5)	6.	

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

(Signed) _____

(Official Title) _____ Date _____

Contact #/Email _____

Federal ID no. _____

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

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF MARYSVILLE

NAME AND ADDRESS

FOR THE PERIOD ENDING
DECEMBER 31, 2016

MUST BE POSTMARKED BY
JANUARY 15, 2017

MAIL TO:
INCOME TAX DIVISION
CITY OF MARYSVILLE
209 S. Main St., P.O. Box 385
Marysville, OH 43040
Telephone (937) 645-7350
Fax (937) 645-7351

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

Notify the Income Tax Division promptly of any change in ownership or name and address shown above.
FORM WHQ

GENERAL INFORMATION

On or before the last day of February of each year, each employer must file a withholding reconciliation return on the City of Marysville Form W-3. 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, medicare 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 Marysville tax. The listing shall require the same type of information as is required on 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 earning statement on or before the last day of February of each year. All 1099's or earnings statements shall require the same type of information as is required on 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 quarterly or monthly in the boxes provided. Lines 1, 2, 3, 4 and 5 must be completed. The total tax paid should be equal to 1.5% of Line 2. The completed W-3 form and all attachments must be submitted to the Income Tax Division, City of Marysville, 209 S. Main St., P.O. Box 385, Marysville, OH 43040 on or before the last day of February of each year. Any questions in completing the Form W-3 should be referred to the Income Tax Division at (937) 645-7350.

ELECTRONIC FILING

In lieu of hard copies of all W-2 forms. All employers are strongly encouraged to file their W-2 forms electronically. Those employers with 100 or more employees should file electronically. Specific instructions and formats can be found at www.marysvilleohio.org.

CITY OF MARYSVILLE
ANNUAL RECONCILIATION RETURN

SUBMIT BY FEBRUARY 29. W-2'S MUST BE ATTACHED

MAIL TO: INCOME TAX DIVISION
CITY OF MARYSVILLE
209 S. Main St., P.O. Box 385
Marysville, OH 43040-0385

PHONE: (937) 645-7350
FAX: (937) 645-7351

FOR TAX YEAR ENDING 2016

PAYMENT ENCLOSED ☐

REFUND REQUESTED ☐

SEE INSTRUCTIONS

NAME: FIN:

FORM W3

JANUARY	JULY
FEBRUARY	AUGUST
MARCH	SEPTEMBER
1ST QUARTER	3RD QUARTER
APRIL	OCTOBER
MAY	NOVEMBER
JUNE	DECEMBER
2ND QUARTER	4TH QUARTER

ALL LINES MUST BE COMPLETED

1. TOTAL MARYSVILLE W-2'S. . . . . _____
2. MARYSVILLE WAGES SUBJECT TO WITHHOLDING TAX . . $_____
3. AMOUNT OF MARYSVILLE TAX WITHHELD . . . . . $_____
4. AMOUNT OF RESIDENCE TAX WITHHELD . . . . . $_____
5. TOTAL MARYSVILLE TAX PAID. . . . . $_____

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

Signed _____ Title _____

Federal ID no. _____ Date _____

Phone no. _____

QUARTERLY WITHHOLDING TAX WORKSHEET

(Keep for your records - Do not file)

Quarter Ending	Payment Date	Check Number	Date	Amount Paid
3/31	4/15	_____	_____	_____
6/30	7/15	_____	_____	_____
9/30	10/15	_____	_____	_____
12/31	1/15	_____	_____	_____