



CITY OF MARYSVILLE

Income Tax Division
City of Marysville
P.O. Box 385
Marysville, Ohio 43040-0385
Phone: (937) 645-1026 or (937) 645-1043
Fax: (937) 645-1105

IMPORTANT TAX INFORMATION

EMPLOYER MUNICIPAL QUARTERLY WITHHOLDING BOOKLET

This Booklet Contains the 2006 Withholding Vouchers and the 2006 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 percent (1%) from all compensation paid to employees at the time such compensation is paid, and to file Withholding Return (Form WHQ) and remit tax to the City of Marysville Income Tax Division.

Deposit Requirements:

Quarterly – If less than \$100 per month is withheld, the deposit must be received by the City of Marysville by the last day of the month following the end of a quarterly period.

Monthly – If \$100 or more is withheld for a monthly period, the deposit must be received by the City of Marysville by the fifteenth day of the following month.

For a complete description of deposit requirements you may request a copy of the tax ordinance for the City of Marysville or access the city code at www.marysvilleohio.org.

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 two percent (2%) 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 ten percent (10%) 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.

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.

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

AMENDED

Return with Payment

| | DOLLARS | CENTS |
|--|----------------|--------------|
| 1. Taxable Earnings paid all Employees subject to City of Marysville, Ohio, 1%(.01) Income Tax Is this a courtesy withholding? <input type="checkbox"/> YES Is this a final return? <input type="checkbox"/> YES <input type="checkbox"/> NO If yes, attach explanation | 1 | |
| 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 (10%) | 4 | |
| 5. Interest (2% 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

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, 2006
Must be postmarked by
MAY 1, 2006

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

MAIL TO:
INCOME TAX DIVISION
CITY OF MARYSVILLE

P.O. Box 385
Marysville, OH 43040-0385
Telephone (937) 645-1026 or (937) 645-1043
Fax (937) 645-1105

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

| | DOLLARS | CENTS |
|--|----------------|--------------|
| 1. Taxable Earnings paid all Employees subject to City of Marysville, Ohio, 1%(.01) Income Tax Is this a courtesy withholding? <input type="checkbox"/> YES Is this a final return? <input type="checkbox"/> YES <input type="checkbox"/> NO If yes, attach explanation | 1 | |
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| 6. Total – (Lines 2-5) | 6 | |

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

(Signed) _____

(Official Title) _____
Date

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, 2006
Must be postmarked by
JULY 31, 2006**

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

**MAIL TO:
INCOME TAX DIVISION
CITY OF MARYSVILLE
P.O. Box 385
Marysville, OH 43040-0385
Telephone (937) 645-1026 or (937) 645-1043
Fax (937) 645-1105
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

| | DOLLARS | CENTS |
|--|----------------|--------------|
| 1. Taxable Earnings paid all Employees subject to City of Marysville, Ohio, 1%(.01) Income Tax Is this a courtesy withholding? <input type="checkbox"/> YES Is this a final return? <input type="checkbox"/> YES <input type="checkbox"/> NO If yes, attach explanation | 1 | |
| 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 (10%) | 4 | |
| 5. Interest (2% 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

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, 2006
Must be postmarked by
OCTOBER 31, 2006

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

MAIL TO:
INCOME TAX DIVISION
CITY OF MARYSVILLE

P.O. Box 385
Marysville, OH 43040-0385
Telephone (937) 645-1026 or (937) 645-1043
Fax (937) 645-1105

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

| | DOLLARS | CENTS |
|--|----------------|--------------|
| 1. Taxable Earnings paid all Employees subject to City of Marysville, Ohio, 1%(.01) Income Tax Is this a courtesy withholding? <input type="checkbox"/> YES Is this a final return? <input type="checkbox"/> YES <input type="checkbox"/> NO If yes, attach explanation | 1 | |
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| 6. Total – (Lines 2-5) | 6 | |

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

(Signed) _____

(Official Title) _____
Date

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, 2006
Must be postmarked by
JANUARY 31, 2007

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

MAIL TO:
INCOME TAX DIVISION
CITY OF MARYSVILLE

P.O. Box 385
Marysville, OH 43040-0385
Telephone (937) 645-1026 or (937) 645-1043
Fax (937) 645-1105

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

GENERAL INFORMATION

On or before February 28 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, 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 February 28 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% of Line 2. The completed W-3 form and all attachments must be submitted to the Income Tax Division, City of Marysville, P.O. Box 385, Marysville, OH 43040-0385 on or before February 28 of each year. Any questions in completing the Form W-3 should be referred to the Income Tax Division at (937) 645-1026 or (937) 645-1043.

Form W-3

**CITY OF MARYSVILLE ANNUAL RECONCILIATION RETURN
SUBMIT BY FEBRUARY 28. W-2'S MUST BE ATTACHED**

MAIL TO: INCOME TAX DIVISION PHONE: (937) 645-1026 OR
CITY OF MARYSVILLE (937) 645-1043
P.O. Box 385 **FAX: (937) 645-1105**
Marysville, OH 43040-0385

FOR TAX YEAR ENDING 2006

PAYMENT ENCLOSED

REFUND REQUESTED

SEE INSTRUCTIONS

NAME: _____

FIN: _____

| JANUARY | JULY | ALL LINES MUST BE COMPLETED | |
|-------------------------|-------------------------|--|--|
| FEBRUARY | AUGUST | 1. | TOTAL MARYSVILLE W-2'S _____ |
| MARCH | SEPTEMBER | 2. | MARYSVILLE WAGES SUBJECT TO WITHHOLDING TAX \$ _____ |
| 1 ST QUARTER | 3 RD QUARTER | 3. | AMOUNT OF MARYSVILLE TAX WITHHELD \$ _____ |
| APRIL | OCTOBER | 4. | AMOUNT OF RESIDENCE TAX WITHHELD \$ _____ |
| MAY | NOVEMBER | 5. | TOTAL MARYSVILLE TAX PAID \$ _____ |
| JUNE | DECEMBER | | |
| 2 ND QUARTER | 4 TH QUARTER | | |

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

Signed _____ Title _____

Fed. ID No. _____ Date _____

Quarterly Withholding Tax Worksheet

(Keep for your records – Do not file)

| <u>Quarter Ending</u> | <u>Payment Due</u> | <u>Check No.</u> | <u>Date</u> | <u>Amount Paid</u> |
|---------------------------|------------------------|------------------|-------------|--------------------|
| 3/31 | 5/1 | _____ | _____ | \$ _____ |
| 6/30 | 7/31 | _____ | _____ | \$ _____ |
| 9/30 | 10/31 | _____ | _____ | \$ _____ |
| 12/31 | 1/31 | _____ | _____ | \$ _____ |