EMPLOYER MUNICIPAL QUARTERLY WITHHOLDING BOOKLET

This Booklet Contains the 2019 Withholding Vouchers and the 2019 Annual Reconciliation
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.

DEPOSIT REQUIREMENTS:
Due Date: Due by the last day of the month following the 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 .58% 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, whoever violates Section 142.15 or 142.051 of Marysville’s Codified Ordinance by committing fraud or failure to remit withholdings shall be guilty of a misdemeanor of the first degree and shall be subject to a fine of not more than one thousand dollars and/or imprisonment for a term of up to six months. The failure of any taxpayer to receive a return or declaration form shall not excuse him or her from making a return or declaration or from paying the tax. Also, a late filing fee of $25.00 per month may be added for each month it is late (not to exceed $150.00 total).

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 4 – Penalty is 50% of amount of withholding tax due.
Line 5 – Interest is .58% per month
Line 6 – Enter total amount to be remitted. Pay this amount in full.
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


3. Adjustment of Tax for prior period(s).
   Explain in full on back of form ........................... 3.

4. Penalty (50%) ........................................ 4.

5. Interest (.58% per month) ................................ 5.


--- DO NOT ROUND ---

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

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

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

FORM WHQ

FOR THE PERIOD ENDING
MARCH 31, 2019

MUST BE POSTMARKED BY
APRIL 30, 2019

If receipt is desired, submit additional copy and
close self-addressed, stamped envelope.
<table>
<thead>
<tr>
<th></th>
<th>Taxable Earnings paid all Employees</th>
<th></th>
<th></th>
<th>DO NOT ROUND</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>subject to City of Marysville, Ohio, 1.5% (.015)</td>
<td>1.</td>
<td></td>
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<tr>
<td></td>
<td>Is this a courtesy withholding?</td>
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<td></td>
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<td></td>
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<td></td>
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<tr>
<td></td>
<td>If yes, attach explanation</td>
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<td></td>
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<tr>
<td>3.</td>
<td>Adjustment of Tax for prior period(s)</td>
<td>3.</td>
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<td></td>
<td>Explain in full on back of form</td>
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<tr>
<td>4.</td>
<td>Penalty (50%)</td>
<td>4.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Interest (.58% per month)</td>
<td>5.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**NAME AND ADDRESS**

<table>
<thead>
<tr>
<th></th>
<th>FOR THE PERIOD ENDING</th>
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<tbody>
<tr>
<td></td>
<td>JUNE 30, 2019</td>
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</tbody>
</table>

**MUST BE POSTMARKED BY**

|   | JULY 31, 2019 |

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

FORM WHQ

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

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

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


3. Adjustment of Tax for prior period(s).
   Explain in full on back of form ........................ 3.

4. Penalty (50%) .................................................. 4.

5. Interest (.58% per month) ...................................... 5.


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NAME AND ADDRESS

FOR THE PERIOD ENDING
SEPTEMBER 30, 2019

MUST BE POSTMARKED BY
OCTOBER 31, 2019

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

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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

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

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<th></th>
<th>DO NOT ROUND</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Is this a courtesy withholding?</td>
<td></td>
<td>☐ YES</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Is this a final return?</td>
<td></td>
<td>☐ YES ☐ NO</td>
<td></td>
</tr>
<tr>
<td></td>
<td>If yes, attach explanation</td>
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<tr>
<td>2.</td>
<td>Actual Tax Withheld in month/quarter for City Income Tax</td>
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<tr>
<td>3.</td>
<td>Adjustment of Tax for prior period(s).</td>
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<td></td>
<td>Explain in full on back of form</td>
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<tr>
<td>4.</td>
<td>Penalty (50%)</td>
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<tr>
<td>5.</td>
<td>Interest (.58% per month)</td>
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<tr>
<td>6.</td>
<td>Total – (Lines 2-5)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**NAME AND ADDRESS**

**FOR THE PERIOD ENDING DECEMBER 31, 2019**

**MUST BE POSTMARKED BY JANUARY 31, 2020**

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

**FORM WHQ**

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

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

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

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 and placed in Line 5. 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, option 4.

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 28. W-2's Must Be Attached**

**Mail To:** Income Tax Division  
Phone: (937) 645-7350  
City of Marysville  
Fax: (937) 645-7351  
209 S. Main St., P.O. Box 385  
Marysville, OH 43040-0385

**For Tax Year Ending 2019**

<table>
<thead>
<tr>
<th></th>
<th>January</th>
<th>July</th>
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<tbody>
<tr>
<td>February</td>
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<td>August</td>
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<tr>
<td>March</td>
<td></td>
<td>September</td>
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<tr>
<td>1st Quarter</td>
<td>3rd Quarter</td>
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<td>April</td>
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<td>October</td>
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<td>May</td>
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<td>November</td>
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<tr>
<td>June</td>
<td></td>
<td>December</td>
</tr>
<tr>
<td>2nd Quarter</td>
<td>4th Quarter</td>
<td></td>
</tr>
</tbody>
</table>

**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. ___________________________
<table>
<thead>
<tr>
<th>Quarter Ending</th>
<th>Payment Date</th>
<th>Check Number</th>
<th>Date</th>
<th>Amount Paid</th>
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<tbody>
<tr>
<td>3/31</td>
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<td>6/30</td>
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<td>9/30</td>
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<td>12/31</td>
<td>1/31</td>
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