INSTRUCTIONS FOR PREPARING AND FILING FORM W-1

WHO MUST FILE:

Each employer within/working within the City of Napoleon, Ohio who employs one or more persons is required to withhold the tax of 1.5 percent (1.5%) from qualifying wages paid and/or earned by all employees at the time such compensation is paid and/or earned, and to file From W-1 and remit tax to the City Income Tax Department on or before the last day of the month following the last day of each calendar quarter. **If monthly filer requirements are met, the W-1 and tax is due the 15th of the month.**

FAILURE TO FILE RETURN AND PAY TAX:

Any taxpayer who shall fail, or refuse to make any return or declaration required by the Ordinance, or any taxpayer who shall refuse to pay the tax, penalties and interest imposed by the Ordinance, or any taxpayer who shall refuse to permit the Finance Director or his duly authorized agent or employee 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 $1000 and/ or imprisoned for not more then 6 months. The failure of any taxpayer to receive a return or declaration or form shall not excuse him from making a return or declaration or from paying the tax.

CREDIT CARD INFORMATION:

City of Napoleon accepts credit card payments for Income Tax, Estimated Tax, and Withholding Tax online at www.napoleonohio.com. There will be a nominal fee charged for this service.

HOW TO PREPARE THIS FORM:

Line 1 – Enter qualifying wages paid and/or earned to all taxable employees during quarter for which return is made. If no compensation was paid during the quarter, so indicate and return From W-1 signed.

Line 2 – Enter total ACTUAL tax withheld from taxable employee during the quarter for CITY OF NAPOLEON, OHIO – INCOME TAX.

Line 3 – To adjust current payment of actual tax withheld for under payment or overpayment in previous quarter.

Line 4 – Compute interest at a rate of per annum (0. % per month or fraction of a month) and penalties of up to 50% of the unpaid tax and $25 per month or fraction of a month for late filing with a maximum of ($150). The interest is based on the Federal rate and may change annually.

Line 5 – Enter total of lines 2, 3 and 4.

Additional forms are available at www.napoleonohio.com.

CITY OF NAPOLEON

EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

W-1

	DOLLARS		CENTS
1. QUALIFYING EARNINGS PAID ALL EMPLOYEES SUBJECT TO NAPOLEON TAX Tax rate 1.5% (.015)			
2. NAPOLEON TAX WITHHELD			
3. ADJUSTMENT OF TAX FOR PRIOR QUARTER (see instructions)			
4. PENALTY AND INTEREST (see instructions)			
5. TOTAL DUE			

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

Company Name & Address:

FOR THE PERIOD
JAN, FEB, MAR

DUE ON OR BEFORE:
APRIL 30

Please submit an explanation for any amount on Line 3.

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

(Signed) _____

(Official Title) _____

Date

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

ANY RETURNS MAILED MUST BE POSTMARKED ON OR BEFORE DUE DATE TO BE TIMELY FILED

MAKE CHECK OR MONEY ORDER PAYABLE TO:

CITY OF NAPOLEON
INCOME TAX DEPARTMENT

MAIL TO:
CITY OF NAPOLEON
INCOME TAX DEPARTMENT
P.O. BOX 151
NAPOLEON, OHIO 43545-0151

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

CITY OF NAPOLEON

EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

W-1

	DOLLARS		CENTS
1. QUALIFYING EARNINGS PAID ALL EMPLOYEES SUBJECT TO NAPOLEON TAX Tax rate 1.5% (.015)			
2. NAPOLEON TAX WITHHELD			
3. ADJUSTMENT OF TAX FOR PRIOR QUARTER (see instructions)			
4. PENALTY AND INTEREST (see instructions)			
5. TOTAL DUE			

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

Company Name & Address:

FOR THE PERIOD
APR, MAY, JUNE

DUE ON OR BEFORE:
JULY 31,

Please submit an explanation for any amount on Line 3.

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

(Signed) _____

(Official Title) _____

Date

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

ANY RETURNS MAILED MUST BE POSTMARKED ON OR BEFORE DUE DATE TO BE TIMELY FILED

MAKE CHECK OR MONEY ORDER PAYABLE TO:

CITY OF NAPOLEON
INCOME TAX DEPARTMENT

MAIL TO:
CITY OF NAPOLEON
INCOME TAX DEPARTMENT
P.O. BOX 151
NAPOLEON, OHIO 43545-0151

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

CITY OF NAPOLEON

EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

W-1

	DOLLARS	CENTS
1. QUALIFYING EARNINGS PAID ALL EMPLOYEES SUBJECT TO NAPOLEON TAX Tax rate 1.5% (.015)		
2. NAPOLEON TAX WITHHELD		
3. ADJUSTMENT OF TAX FOR PRIOR QUARTER (see instructions)		
4. PENALTY AND INTEREST (see instructions)		
5. TOTAL DUE		

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

Company Name & Address:

FOR THE PERIOD
JUL, AUG, SEP

DUE ON OR BEFORE:
OCTOBER 31

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

Please submit an explanation for any amount on Line 3.

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

(Signed) _____

(Official Title) _____

Date

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

ANY RETURNS MAILED MUST BE POSTMARKED ON OR BEFORE DUE DATE TO BE TIMELY FILED

MAKE CHECK OR MONEY ORDER PAYABLE TO:

CITY OF NAPOLEON
INCOME TAX DEPARTMENT

MAIL TO:
CITY OF NAPOLEON
INCOME TAX DEPARTMENT
P.O. BOX 151
NAPOLEON, OHIO 43545-0151

CITY OF NAPOLEON

EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

W-1

	DOLLARS		CENTS
1. QUALIFYING EARNINGS PAID ALL EMPLOYEES SUBJECT TO NAPOLEON TAX Tax rate 1.5% (.015)			.
2. NAPOLEON TAX WITHHELD			
3. ADJUSTMENT OF TAX FOR PRIOR QUARTER (see instructions)			
4. PENALTY AND INTEREST (see instructions)			
5. TOTAL DUE			

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

Company Name & Address:

FOR THE PERIOD
OCT, NOV, DEC

DUE ON OR BEFORE:
JANUARY 31

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

Please submit an explanation for any amount on Line 3.

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

(Signed) _____

(Official Title) _____

Date

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

ANY RETURNS MAILED MUST BE POSTMARKED ON OR BEFORE DUE DATE TO BE TIMELY FILED

MAKE CHECK OR MONEY ORDER PAYABLE TO:

CITY OF NAPOLEON
INCOME TAX DEPARTMENT

MAIL TO:
CITY OF NAPOLEON
INCOME TAX DEPARTMENT
P.O. BOX 151
NAPOLEON, OHIO 43545-0151

WITHHOLDING RECONCILIATION INSTRUCTIONS

IMPORTANT:

On or before the last day of February of each year, each employer must file a withholding reconciliation. 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, qualifying 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 Napoleon tax. The listing shall require the same type of information as is required of the W-2 forms as stated above.

Any individual(s) or business entity compensating individuals on a commission or contract labor basis for services rendered in Napoleon city limits must furnish copies of the 1099 or appropriate earnings 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 of 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 in the boxes provided. The number of employees, total paid, and the total Napoleon tax withheld boxes must be also completed. Please keep a copy for your records. The completed W-3 form and all attachments must be submitted to the City of Napoleon Income Tax Department, P.O. Box 151, Napoleon, OH 43545-0151, on or before the last day of February of each year. Any questions in completing the Form W-3 should be referred to the Department of Taxation - 419-599-2821.

Division of Taxation — City of Napoleon **W-3**

Reconciliation of Napoleon Income Tax Withheld and Transmittal of W-2 Forms for

QUARTERLY PAYMENTS

1st Qtr. _____ 2nd Qtr. _____

3rd Qtr. _____ 2th Qtr. _____

_____ ( )

Contact Person (Print Name) Phone

Company Name & Address:

1) NUMBER OF W-2 FORMS ATTACHED _____

2) TOTAL QUALIFYING WAGES TO NAPOLEON AS REPORTED ON W-2 FORMS ATTACHED _____

3) NAPOLEON TAX RATE _____ x 1.5%

4) TAX LIABILITY (LINE 2 x LINE 3) $ _____

5) TOTAL CITY TAX WITHHELD AND REMITTED FOR THE YEAR $ _____

6) DIFFERENCE BETWEEN LINE 4 AND 5, OTHER THAN ROUNDING $ _____

Additional tax due-attach payment

I have examined this return and to the best of my knowledge it is correct.

_____

Signature Title Date

☐ **Please inactivate this account (attach explanation)**