

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

IMPORTANT TAX INFORMATION

EMPLOYER MUNICIPAL QUARTERLY WITHHOLDING BOOKLET

PLEASE USE THESE LABELS TO
RETURN YOUR QUARTERLY
WITHHOLDING PAYMENTS AND
ANNUAL PAYROLL RECONCILIATION
TO THE CITY.

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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 Form W-1 and remit tax to the City Income Tax Department on or before 30 days from end of quarter.

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 than 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.officialpayments.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 Form W-1 signed.
- Line 2 – Enter total ACTUAL tax withheld from taxable employees 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 1% interest per month or fraction thereof and penalty of 2% per month and enter total on Line 4 if paid after due date.
- Line 5 – Enter total of lines 2, 3 and 4.

| | 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. INTEREST AND PENALTY TOTAL = 3% (INTEREST = 1% AND PENALTY = 2%) | | |
| 5. TOTAL DUE | | |

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

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

FOR THE PERIOD

DUE ON OR BEFORE

**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.

WITHHOLDING RECONCILIATION INSTRUCTIONS

GENERAL INFORMATION

On or before February 28 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 February 28 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 also be 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 February 28 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
Reconciliation of Napoleon Income Tax Withheld and Transmittal of W-2 Forms for

QUARTERLY PAYMENTS

1st Qtr. _____ 2nd Qtr. _____

3rd Qtr. _____ 4th Qtr. _____

()

Contact Person (Print Name) Phone

- 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)

QUARTERLY WITHHOLDING TAX WORKSHEET
(Keep for your records - Do not file)

| <u>QUARTER</u> <u>ENDING</u> | <u>DUE</u> <u>DATE</u> | <u>CHECK#</u> | <u>DATE</u> | <u>AMOUNT</u> |
|---------------------------------|---------------------------|---------------|-------------|---------------|
| 3/31 | 4/30 | _____ | _____ | _____ |
| 6/30 | 7/31 | _____ | _____ | _____ |
| 9/30 | 10/31 | _____ | _____ | _____ |
| 12/31 | 1/31 | _____ | _____ | _____ |