

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

IMPORTANT TAX INFORMATION

**EMPLOYER MUNICIPAL QUARTERLY WITHHOLDING BOOKLET**

# IMPORTANT WITHHOLDING TAX CHANGES EFFECTIVE 1-1-2016

Changes mandated by Ohio Revised Code Chapter 718 (House Bill 5 - Municipal Income Tax Uniformity)

## WHO MUST FILE:

1. Each employer located within the City of Napoleon is required to withhold the tax for all employees.
2. Before beginning work within the city, each EMPLOYER doing business in the city must register with the city income tax department, to determine their filing requirement.

## DEPOSIT REQUIREMENTS:

**MONTHLY** - Employers must remit monthly if withholding in the previous calendar year exceeded \$2,399 or if the amount required to be withheld during any month of the previous calendar quarter exceeded \$200.

**QUARTERLY** - Employers can remit quarterly if their withholdings are under the thresholds described for monthly filers.

## WITHHOLDING DUE DATES

Monthly and Quarterly returns and payment must be received no later than the 15<sup>th</sup> of the month following the end of the reporting period.

**RECONCILIATION DUE DATE** - The reconciliation due date is the last day of February.

## INTEREST AND PENALTIES

Interest - 5% per annum (0.42% per month or fraction of a month). Interest is based on the Federal rate and may change annually.

Late Payment Penalty - 50% of the unpaid tax due.

Late File Penalty - \$25.00 per month or fraction of a month with a maximum of \$150.

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 the fifteenth (15th) day of the month following the 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](http://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 interest at a rate of 5% per annum (0.42% per month or fraction of a month) and penalties of 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.

	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		

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 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.



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

<u>QUARTER ENDING</u>	<u>DUE DATE</u>	<u>CHECK#</u>	<u>DATE</u>	<u>AMOUNT</u>
3/31	4/15	_____	_____	_____
6/30	7/15	_____	_____	_____
9/30	10/15	_____	_____	_____
12/31	1/15	_____	_____	_____