



# CITY OF CENTERVILLE EMPLOYER MUNICIPAL WITHHOLDING TAX FORMS FOR 2016

CENTERVILLE DIVISION  
OF TAXATION  
100 W. SPRING VALLEY RD.  
CENTERVILLE, OH 45458  
PHONE: (937) 433-7151  
FAX (937) 433-0310

Each employer within, or doing business within, the City of Centerville who employs one or more persons is required to withhold the city income tax at the current rate of 1.75% from all qualifying wages paid to employees at the time or times such compensation is paid, and to file this form and remit such tax to the Tax Division on or before the applicable due date.

Sub. House Bill 5 was signed by Ohio Governor Kasich on December 19, 2014 and it created a “new” Ohio Revised Code (ORC) Section 718 for the administration and collection of municipal income taxes. The changes that involve frequency of remittances, due dates, method of payment, and penalties are as follows:

## **A. Frequency of remittance (ORC 718.03)**

1. Monthly remittance required if taxes withheld exceeded \$2,399 in prior year, OR, if any month's withholding (in the preceding calendar quarter) exceeded \$200.00.
2. All other remittances may be made quarterly

## **B. Due dates (ORC 718.03)**

1. Monthly withholding payments are due 15 days after the last day of each month.
2. Quarterly withholding payments are due 15 days after the end of each quarter for the 1st and 2nd quarters of 2016. **Ohio SB172 changed the due date for quarterly payments only. Effective with the 3rd quarter 2016 the due date (FOR QUARTERLY FILERS ONLY) has been changed to the last day of the month following the end of the quarter.** 3rd quarter payments are due October 31, 2016 and 4th quarter payments are due January 31, 2017.

## **C. Method of payment (ORC 718.03)**

1. Payment of all taxes deducted and withheld on behalf of the municipal corporation shall be made by electronic funds transfer if the employer, agent of an employer, or other payer is required to make payments electronically for the purpose of paying federal taxes withheld on payments to employees under section 6302 of the Revenue Code, 26 C.F.R. 31.6302-1, or any other federal statute or regulation.

## **D. Penalties and Interest (ORC 718.27)**

1. A 50% penalty is to be charged on any unpaid withholding tax (including late payments).
2. Interest at the federal short-term rate, rounded to the nearest whole number percent, plus 5%. Interest rate is determined by the previous year's federal short-term rate for July.
3. A late filing penalty of \$25.00 for each failure to timely file a return of income tax withheld for each month (or any fraction thereof) the return remains unfiled, regardless of the tax liability. Penalty not to exceed \$150.00.

If you are not required to remit the tax withheld by electronic transfer, the following forms may be used. Please list the employer's Federal Identification Number, employer name and address. You may also file and pay municipal income tax withheld through the Ohio Business Gateway (OBG). Additional information about the OBG may be obtained by visiting their website at [www.business.ohio.gov](http://www.business.ohio.gov).

# QUARTERLY RETURN OF INCOME TAX WITHHELD



CITY OF CENTERVILLE  
INCOME TAX DEPARTMENT  
100 W. SPRING VALLEY ROAD  
CENTERVILLE, OH 45458-3759  
PHONE 937-433-7151  
FAX 937-433-0310  
www.centervilleohio.gov

FOR THE MONTH(S) ENDING  
JAN, FEB, MAR

1

DUE ON OR BEFORE  
APRIL 15, 2016

Identification No. \_\_\_\_\_  
Employer Name \_\_\_\_\_  
Employer Address \_\_\_\_\_  
\_\_\_\_\_

1. AMOUNT SUBJECT TO CENTERVILLE TAX..... \$ \_\_\_\_\_  
2. TAX WITHHELD (LINE 1 x 1.75%)..... \$ \_\_\_\_\_  
3. AMOUNT ENCLOSED ..... \$ \_\_\_\_\_

Check here to inactivate this account   
Inactive date \_\_\_\_\_  
Explanation \_\_\_\_\_

I CERTIFY THAT THE INFORMATION ON THIS RETURN IS TRUE, CORRECT, AND COMPLETE.  
Signature \_\_\_\_\_ Title \_\_\_\_\_  
Phone \_\_\_\_\_ Date \_\_\_\_\_  
Email Address \_\_\_\_\_

# QUARTERLY RETURN OF INCOME TAX WITHHELD



CITY OF CENTERVILLE  
INCOME TAX DEPARTMENT  
100 W. SPRING VALLEY ROAD  
CENTERVILLE, OH 45458-3759  
PHONE 937-433-7151  
FAX 937-433-0310  
www.centervilleohio.gov

FOR THE MONTH(S) ENDING  
APR, MAY, JUNE

2

DUE ON OR BEFORE  
JULY 15, 2016

Identification No. \_\_\_\_\_  
Employer Name \_\_\_\_\_  
Employer Address \_\_\_\_\_  
\_\_\_\_\_

1. AMOUNT SUBJECT TO CENTERVILLE TAX..... \$ \_\_\_\_\_  
2. TAX WITHHELD (LINE 1 x 1.75%)..... \$ \_\_\_\_\_  
3. AMOUNT ENCLOSED ..... \$ \_\_\_\_\_

Check here to inactivate this account   
Inactive date \_\_\_\_\_  
Explanation \_\_\_\_\_

I CERTIFY THAT THE INFORMATION ON THIS RETURN IS TRUE, CORRECT, AND COMPLETE.  
Signature \_\_\_\_\_ Title \_\_\_\_\_  
Phone \_\_\_\_\_ Date \_\_\_\_\_  
Email Address \_\_\_\_\_

# QUARTERLY RETURN OF INCOME TAX WITHHELD



CITY OF CENTERVILLE  
INCOME TAX DEPARTMENT  
100 W. SPRING VALLEY ROAD  
CENTERVILLE, OH 45458-3759  
PHONE 937-433-7151  
FAX 937-433-0310  
www.centervilleohio.gov

FOR THE MONTH(S) ENDING  
JULY, AUG, SEPT

3

DUE ON OR BEFORE  
OCTOBER 31, 2016

Identification No. \_\_\_\_\_  
Employer Name \_\_\_\_\_  
Employer Address \_\_\_\_\_  
\_\_\_\_\_

1. AMOUNT SUBJECT TO CENTERVILLE TAX..... \$ \_\_\_\_\_  
2. TAX WITHHELD (LINE 1 x 1.75%)..... \$ \_\_\_\_\_  
3. AMOUNT ENCLOSED ..... \$ \_\_\_\_\_

Check here to inactivate this account   
Inactive date \_\_\_\_\_  
Explanation \_\_\_\_\_

I CERTIFY THAT THE INFORMATION ON THIS RETURN IS TRUE, CORRECT, AND COMPLETE.  
Signature \_\_\_\_\_ Title \_\_\_\_\_  
Phone \_\_\_\_\_ Date \_\_\_\_\_  
Email Address \_\_\_\_\_

# QUARTERLY RETURN OF INCOME TAX WITHHELD



CITY OF CENTERVILLE  
INCOME TAX DEPARTMENT  
100 W. SPRING VALLEY ROAD  
CENTERVILLE, OH 45458-3759  
PHONE 937-433-7151  
FAX 937-433-0310  
[www.centervilleohio.gov](http://www.centervilleohio.gov)

FOR THE MONTH(S) ENDING  
OCT, NOV, DEC

4

DUE ON OR BEFORE  
JANUARY 31, 2017

Identification No. \_\_\_\_\_

Employer Name \_\_\_\_\_

Employer Address \_\_\_\_\_  
\_\_\_\_\_

1. AMOUNT SUBJECT TO CENTERVILLE TAX..... \$ \_\_\_\_\_

2. TAX WITHHELD (LINE 1 x 1.75%)..... \$ \_\_\_\_\_

3. AMOUNT ENCLOSED ..... \$ \_\_\_\_\_

Check here to inactivate this account

Inactive date \_\_\_\_\_

Explanation \_\_\_\_\_

I CERTIFY THAT THE INFORMATION ON THIS RETURN IS TRUE, CORRECT, AND COMPLETE.

Signature \_\_\_\_\_ Title \_\_\_\_\_

Phone \_\_\_\_\_ Date \_\_\_\_\_

Email Address \_\_\_\_\_



# CITY OF CENTERVILLE ANNUAL RECONCILIATION OF CITY INCOME TAX WITHHELD

CENTERVILLE DIVISION  
OF TAXATION  
100 W. SPRING VALLEY RD.  
CENTERVILLE, OH 45458  
PHONE: (937) 433-7151  
FAX (937) 433-0310

## General Information

On or before February 28 of each year, each employer must file a withholding reconciliation. 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. A list providing all of the information above may be submitted in lieu of actual copies of the W-2's. A CD with the W-2 information is preferred (file specifications are available on our website [www.centervilleohio.gov](http://www.centervilleohio.gov)).

**1099 Misc. Reporting:** All taxpayers who report payments to individuals (who are not employees) on Form 1099-Misc. for services performed shall also report such payments to the City when the services were performed in Centerville or when the payments were made to a Centerville resident. In lieu of actual forms, information may be submitted on a listing that includes the recipient's name, address and social security number (or federal identification number) and the amount of the payments made. This information shall be filed with the City of Centerville on or before February 28.

## Specific Instructions

List monthly or quarterly payments made on the lines provided. Record the number of W-2 forms submitted on Line 1. If there is a difference reported on Line 6 please attach documentation for the discrepancy. If Line 6 reports a deficiency, remit your payment for the amount due.

The Reconciliation form must be signed by an authorized official of the employer. Please provide a telephone number (including area code) and your email address.

Make a copy of the completed form for your records and mail the completed form with W-2's (or CD with the W-2 information) to:

City of Centerville  
Income Tax Department  
100 W. Spring Valley Rd  
Centerville, OH 45458-3759

## RECONCILIATION OF CITY INCOME TAX WITHHELD AND TRANSMITTAL OF W-2 FORMS



CITY OF CENTERVILLE  
INCOME TAX DEPARTMENT  
100 W. SPRING VALLEY ROAD  
CENTERVILLE, OH 45458-3759

# 2016

### MONTHLY PAYMENTS

JAN. \_\_\_\_\_ JULY \_\_\_\_\_  
FEB. \_\_\_\_\_ AUG. \_\_\_\_\_  
MAR. \_\_\_\_\_ SEPT. \_\_\_\_\_  
APRIL \_\_\_\_\_ OCT. \_\_\_\_\_  
MAY \_\_\_\_\_ NOV. \_\_\_\_\_  
JUNE \_\_\_\_\_ DEC. \_\_\_\_\_

### QUARTERLY PAYMENTS

1st Qtr. \_\_\_\_\_ 2nd Qtr. \_\_\_\_\_  
3rd Qtr. \_\_\_\_\_ 4th Qtr. \_\_\_\_\_

1. Number of W-2 Forms attached..... \_\_\_\_\_
2. Total Taxable Wages as reported on W-2 Forms attached..... \$ \_\_\_\_\_
3. Centerville Tax Rate ..... \_\_\_\_\_ x 1.75%
4. Tax Liability ..... \$ \_\_\_\_\_
5. Total City Tax withheld as remitted on Return of Income Tax Withheld forms for 2016..... \$ \_\_\_\_\_
6. Difference between line 4 and 5, other than rounding..... \$ \_\_\_\_\_

Federal Employer Identification No. \_\_\_\_\_

Employer Name \_\_\_\_\_

Employer Address \_\_\_\_\_

I CERTIFY THAT THE INFORMATION ON THIS RETURN IS TRUE, CORRECT, AND COMPLETE.

Signature \_\_\_\_\_ Title \_\_\_\_\_

Phone \_\_\_\_\_ Date \_\_\_\_\_

Email address \_\_\_\_\_

# WITHHOLDING TAX WORKSHEET

(Keep for your records - Do not file)

(Keep for your records - Do not file)

Month Ending	Due Date	Check Number	Date	Amount Paid	Month Ending	Due Date	Check Number	Date	Amount Paid
1/31	2/15	_____	_____	_____	7/31	8/15	_____	_____	_____
2/28	3/15	_____	_____	_____	8/31	9/15	_____	_____	_____
3/31	4/15	_____	_____	_____	9/30	10/15	_____	_____	_____
or 1st qtr	4/15	_____	_____	_____	or 3rd qtr	10/31	_____	_____	_____
4/30	5/15	_____	_____	_____	10/31	11/15	_____	_____	_____
5/31	6/15	_____	_____	_____	11/30	12/15	_____	_____	_____
6/30	7/15	_____	_____	_____	12/31	1/15	_____	_____	_____
or 2nd qtr	7/15	_____	_____	_____	or 4th qtr	1/31	_____	_____	_____