

CITY OF NILES, OHIO
INCOME TAX DEPARTMENT
34 W. STATE ST.
NILES, OH 44446

EMPLOYER'S MUNICIPAL INCOME TAX WITHHOLDING FORMS
FORM W-1 (QUARTERLY STATEMENT)
FORM W-3 (ANNUAL RECONCILIATION)

Who Must File:

Each employer within the City of Niles, Ohio who employs one or more persons (full time or part time) is required to withhold the tax of 1.5% from all salaries, wages, commissions, incentive payments, sick pay, bonuses and other compensation paid employees at the time such compensation is paid, and to file Form W-1 and remit tax to the City Income Tax Dept. on or before the last day of the month next following the quarterly period in which the withhold deduction was made.

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 Administrator of Taxation or any duly authorized agent or employee to examine his books, records and papers, 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 misdemeanor and shall be fined not more than \$500 or imprisoned for not more than six (6) months, or both. The failure of any taxpayer to receive or procure a return shall not excuse such taxpayer from making a return or from paying the tax.

How to Prepare This Form:

- Line 1 – Enter total **ACTUAL** salaries, wages, commissions, incentive payments, bonuses and other compensation **PAID** all taxable employees (full time or part time) during quarter for which return is made. If no compensation was paid during the quarter, mark "none" and return Form W-1 with explanation.
- Line 2 – Enter total **ACTUAL** tax withheld from taxable employees during the quarter for Niles, Ohio City Income Tax.
- Line 3 – To adjust current payment of actual tax withheld for underpayment or overpayment in previous quarter.
- Line 4 – If return is past due, enter 1/2% of the amount of Line 2 for each month, or part of month, past due.
- Line 5 – If return is past due, enter 5% of the amount of Line 2 per month or fraction thereof, or Fifteen Dollars (\$15.00) whichever is the greater.

Any payments of tax received or in case of payment by mail is post-marked after the due date are subject to the interest and penalty.

EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD
CHECK MUST ACCOMPANY FORM AND BE RECEIVED BY DUE DATE TO AVOID PENALTY

	DOLLARS	CENTS
1. Taxable Earnings paid all Employees subject to Niles, Ohio, City Income Tax Tax rate 1.5%		
2. Actual Tax Withheld in quarter for City Income Tax		
3. Adjustment of Tax for prior quarter (see instructions)		
4. Interest (1/2% PER MONTH)		
5. Penalty - \$15.00 minimum (5% Per Month)		
6. Total – (Include new interest and penalty if due)		

You must furnish your Federal ID# when submitting this form _____

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

(Signed) _____

(Official Title) _____
Owner, Partner, Member, President, Treasurer, Agent **Date** _____

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

FOR THE MONTH(S) OF
JAN, FEB, MAR 2011

DUE ON OR BEFORE
APRIL 30, 2011

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

MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF NILES INCOME TAX

MAIL TO:
CITY OF NILES, OHIO
INCOME TAX DEPT.
34 W. STATE ST.
NILES, OHIO 44446

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

EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD
CHECK MUST ACCOMPANY FORM AND BE RECEIVED BY DUE DATE TO AVOID PENALTY

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6. Total – (Include new interest and penalty if due)		

You must furnish your Federal ID# when submitting this form _____

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

(Signed) _____

(Official Title) _____
Owner, Partner, Member, President, Treasurer, Agent **Date** _____

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

FOR THE MONTH(S) OF
APR, MAY, JUNE 2011

DUE ON OR BEFORE
JULY 31, 2011

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

MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF NILES INCOME TAX

MAIL TO:
CITY OF NILES, OHIO
INCOME TAX DEPT.
34 W. STATE ST.
NILES, OHIO 44446

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

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You must furnish your Federal ID# when submitting this form _____

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

(Signed) _____

(Official Title) _____
Owner, Partner, Member, President, Treasurer, Agent **Date** _____

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

FOR THE MONTH(S) OF
JULY, AUG, SEPT 2011

DUE ON OR BEFORE
OCTOBER 31, 2011

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

MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF NILES INCOME TAX

MAIL TO:
CITY OF NILES, OHIO
INCOME TAX DEPT.
34 W. STATE ST.
NILES, OHIO 44446

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

EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD
CHECK MUST ACCOMPANY FORM AND BE RECEIVED BY DUE DATE TO AVOID PENALTY

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5. Penalty - \$15.00 minimum (5% Per Month)		
6. Total – (Include new interest and penalty if due)		

You must furnish your Federal ID# when submitting this form _____

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

(Signed) _____

(Official Title) _____
Owner, Partner, Member, President, Treasurer, Agent **Date** _____

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

FOR THE MONTH(S) OF
OCT, NOV, DEC 2011

DUE ON OR BEFORE
JANUARY 31, 2012

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

MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF NILES INCOME TAX

MAIL TO:
CITY OF NILES, OHIO
INCOME TAX DEPT.
34 W. STATE ST.
NILES, OHIO 44446

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

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, gross wages, city tax withheld, name of city for which tax was withheld, and any other compensation paid to the individual.

Any individual(s) or business entity compensating individuals on a commission or contract labor basis 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 Niles tax withheld boxes must also be completed. Please keep the copy for your records. The completed Form W-3 and all W-2 forms must be submitted to the City of Niles Income Tax Department, 34 W. State St., Niles, OH 44446, on or before February 28, of each year. Any questions in completing the Form W-3 should be referred to the Income Tax Department.

Income Tax Department--City of Niles
Reconciliation of Niles Income Tax Withheld and Transmittal of W-2 Forms for 2011
Due Date - February 28, 2012

Form W-3

QUARTERLY PAYMENTS

1st Qtr. _____ 2nd Qtr. _____

3rd Qtr. _____ 4th Qtr. _____

_____ () _____
 Contact Person (Print Name) Phone

- | | |
|---|-------------|
| 1) Number of W-2 Forms Attached | _____ |
| 2) Total Taxable Wages as reported on W-2 Forms attached | _____ |
| 3) Niles Tax Rate | _____ X1.5% |
| 4) Tax Liability (Line 2 x Line 3) | \$ _____ |
| 5) Total City Tax withheld as remitted on Form W-1 for 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

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	4/30	_____	_____	_____
6/30	7/31	_____	_____	_____
9/30	10/31	_____	_____	_____
12/31	1/31	_____	_____	_____