

Instructions for Employers Return of Tax Withheld

- Monthly deposits of taxes withheld shall be made by an employer if the taxes deducted amount to \$1,000.00 or more a month.
- These monthly deposits are to be made to the city on the 15th day of the 2nd and 3rd month of the quarter.
- Quarterly returns (for both monthly & quarterly remitters) are due on the last day of the month following the end of the quarter.
- If you are filing your payroll withholding via electronic filing and allowing us to debit your checking account, you **DO NOT** have to mail in the paper reports. Keep these for your records. You report all the information via telephone. Again, you **DO NOT** have to mail the paper copies.

SPECIFIC INSTRUCTIONS:

Line #1) Total taxable wage etc: Enter the TOLEDO taxable wages paid for the entire quarter.

Line #2) Tax withheld 2.25% of line #1: Multiply line #1 by .0225 and place the result here. This figure should match what you've actually withheld from your employees.

Line #2a) Additional tax withheld: If you are a non-Toledo employer, withholding another city's income tax and the difference for Toledo residents, place the amount of Toledo tax withheld on this line.

Line #3) Adjustment for prior quarter: This line is used to adjust current payment for underpayment or overpayment in a previous quarter. (Please specify which year and quarter you are adjusting.)

Line #4 & 5) Interest & Penalty: Penalty and interest will be calculated beginning the next day after the due date. If your quarterly payment is "POSTMARKED" even one day late, you will be assessed the monthly penalty and interest on the unpaid balance. Interest is calculated at the rate of .5% per month or any fraction thereof. Penalty is calculated at the rate of 5.0% per month or any fraction thereof for the first five months and 1.5% from the sixth month until balance is paid.

Line #6) Total: Equals the sum of 2, 2a, 3, 4, & 5. For quarterly remitters, this is the amount now due. For monthly remitters go to line 7.

Line #7) Less M1 and M2 payments: Monthly remitters only. Put in the total amount of payments made the first two months of the quarter.

Line #8) Total: Monthly remitters only. Subtract line #7 from line #6. This is the amount due with your quarterly report.

Example of the completed Monthly & Quarterly return forms:

FORM
W-1-T

2001 CITY OF TOLEDO
EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD
RETURN THIS FORM WITH REMITTANCE

MAIL TO:
CITY OF TOLEDO
DIVISION OF TAXATION
1 GOVERNMENT CTR STE 2070
TOLEDO OH 43604-2280

I HEREBY CERTIFY THAT THE INFORMATION AND STATEMENTS CONTAINED HEREIN
AND IN ANY SCHEDULES OR EXHIBITS ATTACHED ARE TRUE AND CORRECT.

SIGNATURE _____ PHONE # _____

TITLE _____ DATE _____

MAKE CHECK OR MONEY ORDER PAYABLE TO:
"COMMISSIONER OF TAXATION CITY OF TOLEDO"

ACCOUNT NO.
11-1111-1111 22-2222222

TAXPAYER CORPORATION
1111 ANYWHERE ST
YOUR CITY, USA 11111

2001

1. Total taxable wage etc	\$ 133,333	33
2. Tax withheld 2%, % of line #1	3,000	00
2a. Additional tax withheld		
3. Adjustment for prior quarter		
4. Interest (6% per annum)		
5. Penalty (see instructions)		
6. Total	3,000	00
7. Less M1+M2 payments	2,000	00
8. Pay this amount	\$ 1,000	00

1ST QTR FOR QUARTER ENDING MARCH 31.
DUE ON OR BEFORE APRIL 30.

CASHIER'S VALIDATION

FORM
W-1-M-D

2001 CITY OF TOLEDO
EMPLOYER'S MONTHLY DEPOSIT OF TAX WITHHELD
RETURN THIS FORM WITH REMITTANCE

MAIL TO:
CITY OF TOLEDO
DIVISION OF TAXATION
1 GOVERNMENT CTR STE 2070
TOLEDO OH 43604-2280

SIGNATURE _____ PHONE # _____

TITLE _____ DATE _____

MAKE CHECK OR MONEY ORDER PAYABLE TO:
"COMMISSIONER OF TAXATION CITY OF TOLEDO"

ACCOUNT NO.
11-1111-1111 22-2222222

TAXPAYER CORPORATION
1111 ANYWHERE ST
YOUR CITY, USA 11111

2001

AMOUNT OF TAX \$	1,000	00
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M-2 FOR TAX PERIOD ENDING FEBRUARY 28.
DUE MARCH 15.

CASHIER'S VALIDATION

FORM
W-1-M-D

2001 CITY OF TOLEDO
EMPLOYER'S MONTHLY DEPOSIT OF TAX WITHHELD
RETURN THIS FORM WITH REMITTANCE

MAIL TO:
CITY OF TOLEDO
DIVISION OF TAXATION
1 GOVERNMENT CTR STE 2070
TOLEDO OH 43604-2280

SIGNATURE _____ PHONE # _____

TITLE _____ DATE _____

MAKE CHECK OR MONEY ORDER PAYABLE TO:
"COMMISSIONER OF TAXATION CITY OF TOLEDO"

ACCOUNT NO.
11-1111-1111 22-2222222

TAXPAYER CORPORATION
1111 ANYWHERE ST
YOUR CITY, USA 11111

2001

AMOUNT OF TAX \$	1,000	00
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M-1 FOR TAX PERIOD ENDING JANUARY 31.
DUE FEBRUARY 15.

CASHIER'S VALIDATION

If you have any additional questions or comments, please feel free to contact this office Monday through Friday, 7:30am through 4:45pm at (419) 245-1662.