



CITY OF ASHTABULA
INCOME TAX DEPARTMENT
4717 MAIN AVE, STE. A
ASHTABULA, OHIO 44004
(440) 992-7104 Fax (440) 992-7556
Hours Monday – Friday
8:30 AM – 4:00 PM
www.cityofashtabula.com

IMPORTANT TAX INFORMATION

EMPLOYER MUNICIPAL INCOME TAX WITHHOLDING FORMS

2018 FORM W1 (Quarterly or Monthly Statement)

2018 FORM W3Q/M (Annual Reconciliation)

PREPARING AND FILING FORM W-1

Enclosed is the information and forms needed to prepare and file employer's MONTHLY or QUARTERLY returns of tax withheld. This booklet contains a form for each calendar month or quarter to be returned to the city of Ashtabula Tax Department.

WHO MUST FILE:

Each employer within, or doing business within, the City of Ashtabula who employs one or more persons is required to Withhold City income tax of 1.8% from all wages, salaries, commissions, bonuses and other compensation paid employees and to file Form W1 and remit tax to the City of Ashtabula Income Tax Department.

DUE DATES:

Monthly returns are required if withholding tax exceeds \$200 per month and are due on the fifteenth (15th) day of the next month. Quarterly returns are required of all other employers and are due on the last day of the month following the last day of each calendar quarter.

PENALTIES AND INTEREST:

Any late filings or unpaid taxes are subject to penalty and interest charges as follows:

Late File Penalty – \$25 per month or fraction of a month with a maximum of \$50.

Late Payment Penalty – Up to 50% of the total tax due

Interest – 6% per annum or 0.5% per month or fraction of a month

(Interest is based on the Federal rate and may change annually)

INSTRUCTIONS TO PREPARE FORM W1:

Line 1 – Total salaries, wages, commissions, bonuses and other compensation paid all taxable employees during period for which return is made. If no compensation is paid during the quarter mark "none" and return Form W1.

Line 2 – Enter tax withheld or required to be withheld during the period for which the return is made.

Line 3 – Adjust current payment of actual tax withheld for underpayment or overpayment in previous period. Attach explanation.

Line 4 – If payment/return is past due, enter up to 50% of the amount of Line 2 plus \$25 per month or fraction of a month for a maximum up to 6 months (\$150) (Penalty)

Line 5 – If payment/return is past due, enter 0.5% of the amount of Line 2 for each month or fraction of month past due (Interest)

Line 6 – Enter total to be remitted

Payments received after the due date or post-marked after the due date are subject to penalty and interest charges.

CITY OF ASHTABULA, OHIO EMPLOYER'S RETURN OF TAX WITHHELD

FORM W1

		DOLLARS	CENTS
1. Taxable Earnings paid all Employees subject to City of Ashtabula Income Tax Is this a courtesy withholding? <input type="checkbox"/> YES	1.	\$	
2. Tax Withheld in month/quarter – 1.8%	2.	\$	
3. Adjustment	3.	\$	
4. Penalty (See Instructions)	4.	\$	
5. Interest (See Instructions)	5.	\$	
6. Total	6.	\$	

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

Signature _____

Title _____

Date

Federal ID no. _____

Phone no. (_____) _____

Email address: _____

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

FOR THE PERIOD ENDING
JAN, FEB, MAR 2018

DUE ON OR BEFORE:
APRIL 30, 2018

**THIS RETURN MUST BE FILED/PAID ON OR BEFORE
THE DUE DATE TO AVOID PENALTY AND INTEREST**

**MAKE CHECK OR MONEY ORDER PAYABLE TO:
ASHTABULA TAX DEPARTMENT**

**MAIL TO:
CITY OF ASHTABULA
4717 MAIN AVE, STE. A
ASHTABULA, OHIO 44004
(440) 992-7104**

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Signature _____

Title _____

Date

Federal ID no. _____

Phone no. (_____) _____

Email address: _____

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

FOR THE PERIOD ENDING
APR, MAY, JUN 2018

DUE ON OR BEFORE:
JULY 31, 2018

**THIS RETURN MUST BE FILED/PAID ON OR BEFORE
THE DUE DATE TO AVOID PENALTY AND INTEREST**

**MAKE CHECK OR MONEY ORDER PAYABLE TO:
ASHTABULA TAX DEPARTMENT**

**MAIL TO:
CITY OF ASHTABULA
4717 MAIN AVE, STE. A
ASHTABULA, OHIO 44004
(440) 992-7104**

CITY OF ASHTABULA, OHIO EMPLOYER'S RETURN OF TAX WITHHELD

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Signature _____

Title _____

Date

Federal ID no. _____

Phone no. (_____) _____

Email address: _____

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

FOR THE PERIOD ENDING
JUL, AUG, SEP 2018

DUE ON OR BEFORE:
OCTOBER 31, 2018

**THIS RETURN MUST BE FILED/PAID ON OR BEFORE
THE DUE DATE TO AVOID PENALTY AND INTEREST**

**MAKE CHECK OR MONEY ORDER PAYABLE TO:
ASHTABULA TAX DEPARTMENT**

**MAIL TO:
CITY OF ASHTABULA
4717 MAIN AVE, STE. A
ASHTABULA, OHIO 44004
(440) 992-7104**

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

Signature _____

Title _____

Date

Federal ID no. _____

Phone no. (_____) _____

Email address: _____

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

FOR THE PERIOD ENDING
OCT, NOV, DEC 2018

DUE ON OR BEFORE:
JANUARY 31, 2019

**THIS RETURN MUST BE FILED/PAID ON OR BEFORE
THE DUE DATE TO AVOID PENALTY AND INTEREST**

**MAKE CHECK OR MONEY ORDER PAYABLE TO:
ASHTABULA TAX DEPARTMENT**

**MAIL TO:
CITY OF ASHTABULA
4717 MAIN AVE, STE. A
ASHTABULA, OHIO 44004
(440) 992-7104**

GENERAL RECONCILIATION INFORMATION – Form W3Q/M

On or before the last day of February of each year, every employer must file a withholding reconciliation. copies of all W-2 forms or computer listing applicable to the reconciliation must be attached. All information must include the name, address, social security number, gross wages, city tax withheld, name of city for which tax was withheld (breakdown for multiple cities, if applicable) and any other compensation paid to the individual. Any individual(s) or business entity compensating individuals on a commission or contract labor basis must supply copies of the 1099 or appropriate earnings statement on or before the last day of February each year. All 1099's or earnings statements shall include the same type of information as required of the W-2 forms as stated above.

NEW REQUIREMENT:

Employers having 50 or more employees are Strongly urged to submitted the W2 information on magnetic media. Such filing must be submitted in a designated format provided by the city. The employer W2 upload process utilizes the same file format as the Social Security Administration (EFW2, formerly MMREF), only with the additional local withholding information included.

if you have any further questions please contact the Income Tax office.

SPECIFIC FILING INFORMATION:

Form W3/QM must show a breakdown of all withholding payments made either quarterly or monthly. Complete lines 1 through 6. The total tax paid should equal 1.8% of Line 1 unless the reduced courtesy withholding rate applies or is included in the total. A breakdown and/or explanation is required if applicable.

The completed From W3Q/M and all attachments must be submitted to the City of Ashtabula Income Tax Department, 4717 MAIN AVE, STE. A, ASHTABULA, OHIO 44004 on or before February 28 of each year. Retain a copy for your records. Any questions regarding competition of these forms, contact the Income Tax Department at (440) 992-7104.

COPIES OF W-2'S OR COMPUTER LIST MUST ACCOMPANY THIS FORM

CITY OF ASHTABULA, OHIO
Form W3Q/M

RECONCILIATION OF MONTHLY AND QUARTERLY RETURNS OF TAX WITHHELD FOR ASHTABULA
 WITH STATEMENTS OF WAGES SUBJECT TO TAX

For CALENDAR YEAR _____

- 1) NUMBER OF EMPLOYEES REPRESENTED BY W-2 STATEMENTS
 OR PAYROLL TABULATION (ATTACHED)..... _____
- 2) TOTAL PAYROLL TAXABLE TO ASHTABULA..... \$ _____
- 3) TOTAL RATE OF 1.8%..... \$ _____

TAX WITHHELD AND PAID FROM WAGES DURING YEAR REPORTED
 BY MONTHLY/QUARTERLY (W1) RETURNS OF TAX WITHHELD

\$ JANUARY	\$ APRIL	\$ JULY	\$ OCTOBER
\$ FEBRUARY	\$ MAY	\$ AUGUST	\$ NOVEMBER
\$ MARCH	\$ JUNE	\$ SEPTEMBER	\$ DECEMBER
\$ 1 ST QUARTER	\$ 2 ND QUARTER	\$ 3 RD QUARTER	\$ 4 TH QUARTER

Federal ID No. _____

DUE ON OR BEFORE THE LAST DAY OF FEBRUARY

Signature _____ Title _____
 ()

Phone No. _____ Date _____

Email Address _____

4) TOTAL PAID DURING YEAR \$ _____

IF LINE 5 IS NOT EQUAL TO LINE 3, ATTACH
 EXPLANATION OR REMIT AMOUNT DUE
 AND ENTER ON LINE 5.

5) ADJUSTMENT AMOUNT DUE
 WITH RECONCILIATION \$ _____

6) TOTAL LIABILITY \$ _____

RETURN THIS COPY

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 PAID</u>
3/31	4/30	_____	_____	_____
6/30	7/31	_____	_____	_____
9/30	10/31	_____	_____	_____
12/31	1/31	_____	_____	_____