

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. If copies of the W-2 forms are not available, each employer must provide a listing of all employees subject to tax. The listing shall require the same type of information as is required of the W-2 form.

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.

The front of the Form W-3 must show a breakdown of all withholding payments made either quarterly or monthly in the boxes provided. Please keep Part 3 for your records. The completed W-3 form (Parts 1 and 2) and all attachments must be submitted to the Department of Taxation, 106 E. Spring Street, St. Marys, Ohio 45885 on or before February 28 of each year. Any questions in completing the Form W-3 should be referred to the Department of Taxation.

OVERPAYMENTS - It is recommended that you adjust the next remittance by the amount of the overpayment. Refunds can take 90 days or more to process. *An over-withheld W-2 cannot be used to offset an under-withheld W-2. Credit for an over-withheld W-2 can only be used by the employee.

TAX RATES

Anna - 1.75%	Botkins - 1.5%	Ft. Loramie - 1.5%
Minster - 1.5%	New Bremen - 1.5%	St. Marys - 1.5%
New Knoxville - 1.5%	Russia - 1.5%	

Name of Municipality _____

W-3

RECONCILIATION OF TAX WITHHELD FROM WAGES

Year _____

1. Number of W-2's Attached _____
2. Total Wages _____
3. _____
Line 2 Multiplied by Rate of Tax.
4. Amount Paid _____
5. Total Shown Withheld on W-2's _____
6. Amount Due _____
7. Amount Over Paid _____

Amounts over \$1.00 must be explained.
Attach explanation.

SUBMIT BY FEBRUARY 28, W-2's MUST BE ATTACHED

I HEREBY CERTIFY THAT THE INFORMATION & STATEMENTS CONTAINED HEREIN ARE TRUE & CORRECT.

SIGNED (business name)

BY _____
Responsible Officer

DATE _____

JAN.	JULY
FEB.	AUG.
MAR. <small>First Quarter</small>	SEPT. <small>Third Quarter</small>
APRIL	OCT.
MAY	NOV.
JUNE <small>Second Quarter</small>	DEC. <small>Fourth Quarter</small>

MAIL TO:

**DEPARTMENT OF TAXATION
106 E. SPRING STREET
ST. MARYS, OHIO 45885**

Name and Address:

