



DIVISION OF TAXATION  
ONE DONHAM PLAZA  
MIDDLETOWN OH 45042

**CITY OF MIDDLETOWN**  
**DIVISION OF TAXATION**  
**ONE DONHAM PLAZA**  
**MIDDLETOWN OH 45042**  
**(513) 425-7862**

**IMPORTANT TAX INFORMATION**

**THIS BOOK CONTAINS:**

2017 INSTRUCTIONS AND WITHHOLDING VOUCHERS

2017 INSTRUCTIONS AND  
ANNUAL WITHHOLDING TAX RECONCILIATION FORM

MONTHLY

# CITY OF MIDDLETOWN OHIO - WITHHOLDING TAX RECONCILIATION

Division of Taxation PO Box 428739 Middletown OH 45042-8723 (513) 425-7862

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## INSTRUCTIONS FOR FORM MW-1

The AMOUNT ENCLOSED is the "qualifying wages" of all your employees times the tax rate of 1.75%. Refer to Internal Revenue Service Code Section 3121 for complete definition of wages. Usually "qualifying" will be the same as Medicare wages (for employees who are exempt from Medicare wages, compute as though they were not exempt.) Qualifying wages include, but are not limited to, gross wages less 125 cafeteria plan contributions; bonuses, stipends and tip income; commissions and fees; sick pay, including third-party sick pay; sub pay; deferred compensation; wage continuation plans (retirement incentives, severance pay, short term disability, etc.); income from nonqualified pension plans when reportable in Box 5 of W-2; vacation pay; uniform, automobile and travel allowances; cost of group term life insurance over \$50,000; reimbursement in excess of deductible expenses; profit sharing; prizes and gifts to the same extent taxable by the IRS; and stock options.

Withholding taxes must be postmarked or received on or before the due date. If withholding payments are received after the due date, the following penalties and interest will be imposed.

**LATE PAYMENT PENALTY: 50% OF THE AMOUNT NOT TIMELY PAID**

**LATE RETURN PENALTY: \$25 PER MONTH (MAX \$150)**

**2017 INTEREST RATE: 6% PER ANNUM (.50% PER MONTH)**

**CITY OF MIDDLETOWN OHIO, EMPLOYER'S RETURN OF TAX WITHHELD**

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YEAR

MONTH

AMOUNT ENCLOSED

\$

Tax Rate: 1.75%

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Print or Type Name

Do your employees  live and/or  work in Middletown?

\_\_\_\_\_  
Official Title

Is this a final return ?

YES     NO

\_\_\_\_\_  
Federal I.D.

If yes, explain on reverse

\_\_\_\_\_  
Telephone

Make check payable and mail to:

**CITY OF MIDDLETOWN**

PO Box 630157

Cincinnati OH 45263-0157

# **CITY OF MIDDLETOWN OHIO - WITHHOLDING TAX RECONCILIATION**

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## **INSTRUCTIONS FOR FORM MW-3**

Copies of W-2's of all employees subject to City of Middletown income tax must accompany this form. W-2's must be in alphabetical order or sorted by social security number.

Employers with more than 250 employees must submit W-2 information on diskette or CD-Rom using the Social Security Administrations MMREF-1 filing requirements. All employers are encouraged to use this method of filing.

If non-employee compensation was paid for work performed in Middletown, copies of 1099-MISC's must also be submitted.

## **FILING DEADLINE FEBRUARY 28 (MARCH 31 ELECTRONIC FILING)**

If you terminated all your employees before December 31, this reconciliation must be filed within thirty days after the last payment of wages.

# CITY OF MIDDLETOWN OHIO, WITHHOLDING TAX RECONCILIATION

We have no employees working in the City of Middletown. We withhold as a courtesy for residents.

Final Return, explain on reverse

Middletown Income Tax Withheld for Tax Year 2017

- |   |       |                                |       |                       |       |
|---|-------|--------------------------------|-------|-----------------------|-------|
| 1. Total number of employees                | _____ | Jan                            | _____ | Jul                   | _____ |
| 2. Total payroll for the year               | _____ | Feb                            | _____ | Aug                   | _____ |
| 3. Less payroll not subject to tax          | _____ | Mar                            | _____ | Sep                   | _____ |
| (Must include explanation on the reverse)   |       | Apr                            | _____ | Oct                   | _____ |
| 4. Payroll subject to tax                   | _____ | May                            | _____ | Nov                   | _____ |
| 5. Withholding liability at 1.75% of line 4 | _____ | Jun                            | _____ | Dec                   | _____ |
| 7. Overpayment credited to next year*       | _____ | 6. Total remitted for the year | _____ | 8. Additional tax due | _____ |

(Must equal line 5. If not, explain on reverse)

\*Refund not issued unless requested. Attach explanation.

Enclose payment with return and mail to **City of Middletown**

**No taxes or credits of less than \$10.01 shall be collected or refunded**

**PO Box 428739 Middletown OH 45042**

EMPLOYER (name and address)

Federal I.D. \_\_\_\_\_

Submitted by (Type or Print) \_\_\_\_\_

Official Title \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

Telephone (\_\_\_\_) \_\_\_\_\_

**ORIGINAL MUST BE RETURNED WITH W-2'S AND 1099'S BY FEBRUARY 28  
OR MARCH 31 FOR ELECTRONIC FILERS**

FORM MW-3

CITY OF MIDDLETOWN  
PO BOX 630157  
CINCINNATI OH 45263-0157

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**USE YELLOW LABEL AT RIGHT  
FOR MW-3 ONLY**



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MIDDLETOWN, OH 45042

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**WORKSHEET FOR YOUR RECORDS**

Month Ending	Due Date	Check Number	Date	Amount
1/31	2/28	_____	_____	_____
2/28	3/31	_____	_____	_____
3/31	4/30	_____	_____	_____
4/30	5/31	_____	_____	_____
5/31	6/30	_____	_____	_____
6/30	7/31	_____	_____	_____
7/31	8/31	_____	_____	_____
8/31	9/30	_____	_____	_____
9/30	10/31	_____	_____	_____
10/31	11/30	_____	_____	_____
11/30	12/31	_____	_____	_____
12/31	1/31	_____	_____	_____