

City of Brunswick
Income Tax Department
P.O. Box 0816
Brunswick, Ohio 44212

IMPORTANT TAX INFORMATION

EMPLOYER'S MUNICIPAL WITHHOLDING BOOKLET

W-3 RECONCILIATION
W-1 WITHHOLDING RETURNS

GENERAL INFORMATION

WHO MUST FILE:

Each employer within or doing business within the City who employs one or more persons 18 years or older shall, at the time of payment deduct the tax of **1.85%** from the gross compensation.

Each such employer shall on or before the last day of the month following each calendar quarter make a return and remit to the City the tax required to be withheld. Such employer shall be liable for the payment of the tax required to be deducted and withheld, whether or not such taxes have in fact been withheld. Per Code Section 880.07, Those employers withholding \$350.00 or more per month from their employees, on a regular basis, shall be required to remit to the City monthly rather than quarterly.

INSTRUCTIONS FOR PREPARING AND FILING FORM EWR

If you withheld less than \$350 per month, you are permitted to remit quarterly. Use the last form for that quarter (1st is March, 2nd is June, 3rd is September, 4th is December) and check the box below the due date to indicate that you are paying quarterly. The due date for quarterly remittance remains the last day of the month following the end of the quarter.

LINE 1 - Enter total compensation paid all taxable employees during the period for which return is made. If no compensation was paid during during period, so indicate and return form EWR.

LINE 2 - Enter total ACTUAL tax withhold from employees during the period for Brunswick Ohio city income tax.

LINE 3 - Adjust current payment of actual tax withheld for underpayment or overpayment in previous period. Specify and explain reason for adjustment on reverse side of original copy of this return.

LINE 4 - Add penalty if return is past due. Enter 10% of tax due on line 3 for each month or \$25.00 per month, whichever is greater.

LINE 5 - Add interest at 2% per month or fraction of a month.

LINE 6 - Enter sum total of the figures shown on line 2 3 4 and 5. This is the amount due and MUST be paid with this return.

EMPLOYER'S WITHHOLDING RETURN OF TAX WITHHELD

| | DOLLARS | CENTS |
|---|---------|-------|
| 1. Taxable Earnings paid all employees subject to Brunswick City Income Tax. | \$ | |
| 2. Actual Tax Withheld for City Income Tax - 1.85% | \$ | |
| 3. Adjustment of Tax for prior period (see instructions) | \$ | |
| 4. Penalty (10% or twenty five dollars (\$25.00) per month, whichever is greater) | \$ | |
| 5. Interest (2% per month or part thereof) | \$ | |
| 6. Total | \$ | |

MONTH OF _____

DUE ON OR BEFORE _____

If you withheld less than \$350 per month and are remitting for the quarter, check here

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

(Signed) _____

(Official Title) _____ Date _____

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

MAIL TO:
Income Tax Office
City of Brunswick
P.O. BOX 0816
BRUNSWICK, OHIO 44212-0816
330-558-6815

MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF BRUNSWICK, OHIO

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

RECONCILIATION INSTRUCTIONS

The original of this reconciliation form must be filed with the City of Brunswick Income Tax Department by January 31 of the subsequent year. This form must be accompanied by copies of employee's wage statements (W-2's) showing: (1) name and address of employee (The employees residence address should show the correct political subdivision - NOT CLEVELAND AND A ZIP CODE NUMBER); (2) Social Security Number; (3) Gross Earnings PAID BEFORE ANY PAYROLL DEDUCTIONS; (4) Amount of Brunswick and any other city income tax withheld and name address and Federal Identification Number of the employer.

An adding machine Tape listing the amounts of Brunswick income tax withheld, as indicated by individual employees statements (W-2's) should be attached. Any difference posted on Line 7 MUST BE FULLY EXPLAINED IN AN ATTACHED STATEMENT.

If Line 7 indicates a balance due, the amount should accompany this return. Make checks payable to the City of Brunswick, P.O Box 0816, Brunswick OH 44212.

WITHHOLDING TAX RECONCILIATION FOR EMPLOYER'S QUARTERLY RETURNS

SEE INSTRUCTIONS BEFORE COMPLETING THIS FORM
COMPLETING THIS FORM

TAX YEAR

MAKE CHECK OR MONEY ORDER TO:
CITY OF BRUNSWICK TAX DEPARTMENT
P.O. BOX 0816
BRUNSWICK, OH 44212-0816

- 1. TOTAL NUMBER OF EMPLOYEES REPRESENTED BY STATEMENTS
HEREWITH
- 2. TOTAL PAYROLL FOR THE YEAR \$
- 3. LESS PAYROLL NOT SUBJECT TO TAX \$

- 4. PAYROLL SUBJECT TO TAX (Line 2 minus Line 3) \$
- 5. WITHHOLDING TAX LIABILITY..... of line 4 \$
- 6. TOTAL BRUNSWICK INCOME TAX REMITTED:
 - QUARTER ENDING MARCH 31 \$
 - QUARTER ENDING JUNE 30 \$
 - QUARTER ENDING SEPT. 30 \$
 - QUARTER ENDING DEC. 31 \$
 - TOTAL REMITTED \$
- 7. DIFFERENCE BETWEEN LINES (5 & 6)
- \$ OR TAX DUE \$

FEDERAL I.D. NO.

RETURN THIS COPY WITH PAYMENT

Withholding Tax Worksheet
 (Keep for your records – Do not file)

Withholding Tax Worksheet
 (Keep for your records – Do not file)

| Month Ending | Due Date | Check# | Date | Amount |
|--------------|----------|--------|-------|--------|
| 1/31 | 2/28 | _____ | _____ | _____ |
| 2/28 | 3/31 | _____ | _____ | _____ |
| 3/31 | 4/30 | _____ | _____ | _____ |
| or 1st qtr | 4/30 | _____ | _____ | _____ |
| 4/30 | 5/31 | _____ | _____ | _____ |
| 5/31 | 6/30 | _____ | _____ | _____ |
| 6/30 | 7/31 | _____ | _____ | _____ |
| or 2nd qtr | 7/31 | _____ | _____ | _____ |

| Month Ending | Due Date | Check# | Date | Amount |
|--------------|----------|--------|-------|--------|
| 7/31 | 8/31 | _____ | _____ | _____ |
| 8/31 | 9/30 | _____ | _____ | _____ |
| 9/30 | 10/31 | _____ | _____ | _____ |
| or 3rd qtr | 10/31 | _____ | _____ | _____ |
| 10/31 | 11/30 | _____ | _____ | _____ |
| 11/30 | 12/31 | _____ | _____ | _____ |
| 12/31 | 1/31 | _____ | _____ | _____ |
| or 4th qtr | 1/31 | _____ | _____ | _____ |