

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

AMENDED

Return with Payment

No. of Employees Represented on line No. 1 Below	
1. Taxable Earnings paid all Employees subject to City of Brunswick, Ohio, 2% (.02) Income Tax	
Is this a courtesy withholding? <input type="checkbox"/> YES	
Is this a final return? <input type="checkbox"/> YES <input type="checkbox"/> NO	
If yes, attach explanation	1
2. Actual Tax Withheld in reporting period for City Income Tax	2
3. Adjustment of Tax for prior quarter (see instructions)	3
4. Penalty (See Instructions)	4
5. Interest (See Instructions)	5
6. Total – (Lines 2-5)	6

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

(Signed) _____

(Official Title) _____ Date _____

Federal ID No. _____

Email _____

Phone _____

THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW
MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF BRUNSWICK, OHIO

**MAIL TO:
INCOME TAX OFFICE
CITY OF BRUNSWICK**

P.O. Box 0816
Brunswick, Ohio 44212-0816
(330) 558-6815
www.brunswick.oh.us/income-tax/

**If receipt is desired, submit additional copy
and enclose self-addressed, stamped envelope.**

If no wages paid this quarter, mark "NONE" and return this form with explanation.

EMPLOYER NAME/ADDRESS _____ FOR THE MONTH(S) OF _____
MUST BE RECEIVED BY _____

Notify the Income Tax Department promptly of any change in ownership.

Website: www.brunswick.oh.us/income-tax/

FORM EWR

INSTRUCTIONS FOR PREPARING AND FILING FORM EWR

MONTHLY – Employers must remit monthly if withholding in the previous calendar year exceeded \$2,399, or if the total amount withheld in any month of the preceding calendar quarter exceeded \$200. Payment shall be made not later than 15 days after the last day of each month.

QUARTERLY – Employers may remit quarterly if their withholdings are under the monthly thresholds and payment must be postmarked not later than the last day of the month following the last day of the calendar quarter.

*Note: Quarterly filers may use March, June, September, and December coupons with the due date of the last day of the month following the last day 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 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 – Late Payment Penalty Add 50% of the total tax due. Late File Penalty – \$25 per month or fraction of a month with a maximum of \$150.

Line 5 – See City website at www.brunswick.oh.us/income-tax for rates. (Interest is based on the Federal rate and may change annually.)

Line 6 – Enter sum total of the figures shown on lines 2, 3, 4 and 5 This is the amount due and MUST be paid with this return.

Helpful Information for Preparing the Monthly/Quarterly Coupon (Form EWR)

WHO MUST FILE:

Each employer located within or doing business within the City of Brunswick, Ohio who employs one or more persons is required to withhold Brunswick Income Tax. The Brunswick income tax of 2.0% is required to be withheld from Qualifying Wages paid to all employees.

DEFINITION OF TAXABLE EARNINGS:

The term “Taxable Earnings” has the same meaning as “Qualifying Wages” as defined in ORC 718.03 (A). For most employees this is the “Medicare Wage” amount. Medicare Exempt Employees are subject to the same requirements even though Box 5 of the W-2 is blank.

Includes:

- 401(K), 457, and Supplemental Unemployment Compensation Benefits (SUB pay)
- Nonqualified Deferred Compensation Plans
- Stock Options

Does NOT include:

- IRS Section 125 wages (Cafeteria Plans)

Failure to File Return and Pay Tax

Any individual, firm or corporation who fails, neglects or refuses to file a return, who refuses to pay the tax, penalties and interest imposed, who refuses to permit the Tax Administrator or any duly authorized agent or employee to examine his books, records and papers, who knowingly makes an incomplete, false or fraudulent return, or who attempts to do anything to avoid payment of the whole or any part of the tax shall be guilty of a first degree misdemeanor and shall be fined not more than \$1,000 or imprisoned for not more than 6 months, or both, for each offense. The failure of any taxpayer to receive or procure Form EWR is not reasonable cause for failing to make payment and file a return, or relieve you of your obligations to file in a timely manner.

Any check in payment of tax, penalty and/or interest which is returned to the City marked insufficient funds, account closed or stop payment, shall be subject to a \$30 charge for the purpose of defraying additional processing expenses incurred by the city.

The employer is responsible for payment of under-withholding.

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

Month Ending	Due Date	Check#	Date	Amount
1/31	2/15	_____	_____	_____
2/28	3/15	_____	_____	_____
3/31	4/15	_____	_____	_____
or 1st qtr	4/30	_____	_____	_____
4/30	5/15	_____	_____	_____
5/31	6/15	_____	_____	_____
6/30	7/15	_____	_____	_____
or 2nd qtr	7/31	_____	_____	_____

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

Month Ending	Due Date	Check#	Date	Amount
7/31	8/15	_____	_____	_____
8/31	9/15	_____	_____	_____
9/30	10/15	_____	_____	_____
or 3rd qtr	10/31	_____	_____	_____
10/31	11/15	_____	_____	_____
11/30	12/15	_____	_____	_____
12/31	1/15	_____	_____	_____
or 4th qtr	1/31	_____	_____	_____