

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

IMPORTANT TAX INFORMATION

EMPLOYER'S MUNICIPAL WITHHOLDING BOOKLET

W-3 2024 RECONCILIATION

W-1 2024 WITHHOLDING RETURNS

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 – \$25.00.

Line 5 – Add interest at 10.0% per annum or 0.833% per month or fraction of a month. This 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.

EMPLOYER'S WITHHOLDING RETURN OF TAX WITHHELD

		DOLLARS	CENTS
1. Taxable Earnings paid all employees subject to Brunswick City 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	\$		
2. Actual Tax Withheld for City Income Tax - 2.0%	\$		
3. Adjustment of Tax for prior period (see instructions)	\$		
4. Penalty (see website for rates)	\$		
5. Interest (see website for rates)	\$		
6. Total	\$		

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

MONTH OF **JANUARY 2024**
 DUE ON OR BEFORE **FEBRUARY 15, 2024**

If you withheld less than \$200 per month and are remitting for the quarter, check here.

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.

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330-558-6815

MONTH OF **FEBRUARY 2024**
 DUE ON OR BEFORE **MARCH 15, 2024**

If you withheld less than \$200 per month and are remitting for the quarter, check here.

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

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MONTH OF **MARCH 2024**
 DUE ON OR BEFORE **APRIL 15, 2024**

If you withheld less than \$200 per month and are remitting for the quarter, check here.

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CITY OF BRUNSWICK, OHIO

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330-558-6815

MONTH OF **APRIL 2024**
 DUE ON OR BEFORE **MAY 15, 2024**

If you withheld less than \$200 per month and are remitting for the quarter, check here.

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MONTH OF **MAY 2024**
 DUE ON OR BEFORE **JUNE 15, 2024**

If you withheld less than \$200 per month and are remitting for the quarter, check here.

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330-558-6815

MONTH OF **JUNE 2024**
 DUE ON OR BEFORE **JULY 15, 2024**

If you withheld less than \$200 per month and are remitting for the quarter, check here.

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CITY OF BRUNSWICK, OHIO

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MONTH OF **JULY 2024**
 DUE ON OR BEFORE **AUGUST 15, 2024**

If you withheld less than \$200 per month and are remitting for the quarter, check here.

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CITY OF BRUNSWICK, OHIO

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MONTH OF **AUGUST 2024**
 DUE ON OR BEFORE **SEPTEMBER 15, 2024**

If you withheld less than \$200 per month and are remitting for the quarter, check here.

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MONTH OF **SEPTEMBER 2024**
 DUE ON OR BEFORE **OCTOBER 15, 2024**

If you withheld less than \$200 per month and are remitting for the quarter, check here.

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

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EMPLOYER'S WITHHOLDING RETURN OF TAX WITHHELD

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MONTH OF **OCTOBER 2024**
 DUE ON OR BEFORE **NOVEMBER 15, 2024**

If you withheld less than \$200 per month and are remitting for the quarter, check here.

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

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MONTH OF **NOVEMBER 2024**
 DUE ON OR BEFORE **DECEMBER 15, 2024**

If you withheld less than \$200 per month and are remitting for the quarter, check here.

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CITY OF BRUNSWICK, OHIO

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MONTH OF **DECEMBER 2024**
 DUE ON OR BEFORE **JANUARY 15, 2025**

If you withheld less than \$200 per month and are remitting for the quarter, check here.

MAKE CHECK OR MONEY ORDER PAYABLE TO:
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RECONCILIATION INSTRUCTIONS

An annual reconciliation form is required to be filed with the City of Brunswick Income Tax Department by the last day of February of the following year. This form must be accompanied by copies of employee's Federal Form W-2 showing: (1) Name and Address of Employee; (2) Social Security number; (3) Gross Wages PAID BEFORE ANY PAYROLL DEDUCTIONS; (4) Amount of Brunswick and any other city income tax withheld; (5) Name, Address, and FEIN of the Employer.

1099 submissions – 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 the last day of February each year. All 1099s shall require the same information as required of the W-2 forms as stated above.

A penalty of twenty-five dollars for each failure to timely file the return will be assessed, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon.

If the reconciliation indicates a balance due, the amount should accompany the 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

TAX YEAR 2024

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 \$.....

6. TOTAL BRUNSWICK INCOME TAX REMITTED

January \$..... July \$.....

February \$..... August \$.....

March \$..... September \$.....

April \$..... October \$.....

May \$..... November \$.....

June \$..... December \$.....

TOTAL REMITTED \$.....

7. DIFFERENCE BETWEEN LINES (5 & 6).....

\$.....OR TAX DUE \$.....

FEDERAL I.D. NO.

**Reconciliation is due by the
last day of February**

RETURN THIS COPY WITH PAYMENT

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

<u>Month Ending</u>	<u>Due Date</u>	<u>Check#</u>	<u>Date</u>	<u>Amount</u>
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)

<u>Month Ending</u>	<u>Due Date</u>	<u>Check#</u>	<u>Date</u>	<u>Amount</u>
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	_____	_____	_____