

# City of Wooster, Ohio



## Employer's Return of Tax Withheld

### Filing requirements:

Monthly filing and payment is required if an employer withheld \$2,399 in the immediate preceding calendar year, or more than \$200.00 in any one month of the immediate calendar year. The due date for monthly withholding is the 15th day of the following month. Quarterly filing and payment is required if an employer withheld \$2,399 or less in the immediately preceding calendar year, or \$200.00 or less for each month in the immediate calendar quarter. The due date for quarterly filing is the 15th day of the following month.

\*\*Effective 9/14/16 Senate Bill 172 changed the due date for the 3rd & 4th quarter 2016 withholding to the month end following calendar quarter end.

### Interest and Penalties:

Effective 1/1/2016, any money withheld, or required to be withheld, and remaining unpaid after it has become due will be subject to penalty and interest. Interest shall be calculated at the rate of .42% per month, and penalty at the rate of 50%.

Questions, please call 330-263-5226

### Withholder's Copy

Fed ID/File #	Due on or Before	Period Ending
1. Wages Subject to Wooster Tax		
2. Wooster Tax Withheld 1.5%		
3. Adjustments		
4. Interest (.42% per month)		
5. Penalty (50%)		
6. Total Enclosed		

### How to Prepare this Form:

**Line 1:** Enter total compensation subject to Wooster tax during the period indicated. If no compensation was paid, enter zero (-0-) and attach explanation.

**Line 2:** Enter total actual tax withheld during the period indicated. If this amount is not 1.5% of line 1, attach explanation.

**Line 3:** Enter adjustment and attach explanation.

**Line 4:** .42% per month or fraction thereof.

**Line 5:** 50%

**Line 6:** Enter the total of Tax (line 2), Interest (line 4) and Penalty (line 5).

**Retain top portion for your records. Complete and return the bottom portion with remittance to:**

City of Wooster, PO BOX 1088, Wooster, OH 44691-7081

DETACH HERE

### City of Wooster, Ohio- Return of Tax Withheld

Fed ID/ File #	Due on or Before	For Period Ending	1. Taxable Wages	
			2. Wooster Tax Withheld 1.5%	
			3. Adjustments	
			4. Interest	
			5. Penalty	
			6. Total enclosed	

Checks Payable: City of Wooster- Income Tax

Name & Address:

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

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_