

**CITY OF TIPP CITY, OHIO EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD (FORM TW-1)**

FINAL  COURTESY  AMENDED

**Return Form With Payment**

		DO NOT ROUND	
1	Taxable earnings paid all employees subject to City of Tipp City, Ohio 1.5% income tax	1.	
2.	Actual tax withheld in quarter for city income tax	2.	
3.	Adjustment of tax for prior quarter (see instructions)	3.	
4.	Penalty & interest (see instructions)	4.	
5.	Late filing fee ( 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. \_\_\_\_\_

ACCOUNT # \_\_\_\_\_

**1<sup>ST</sup> QUARTER**

NAME AND ADDRESS: \_\_\_\_\_

JAN, FEB, MAR 2015

Due on or before  
APRIL 30, 2015

THIS RETURN MUST BE RECEIVED ON OR BEFORE THE DUE DATE SHOWN BELOW. MAKE CHECK OR MONEY ORDER PAYABLE TO: CITY OF TIPP CITY

MAIL TO:  
DEPARTMENT OF TAXATION  
CITY OF TIPP CITY  
260 S GARBER DR  
TIPP CITY OH 45371-3116

Phone 937-667-8426; Fax 937-667-6734  
[www.tippcityohio.gov](http://www.tippcityohio.gov)

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(Official title) \_\_\_\_\_  
Date \_\_\_\_\_

Federal ID no. \_\_\_\_\_

ACCOUNT # \_\_\_\_\_

**2<sup>ND</sup> QUARTER**

NAME AND ADDRESS: \_\_\_\_\_

APR, MAY JUN 2015

Due on or before  
JULY 31, 2015

THIS RETURN MUST BE RECEIVED ON OR BEFORE THE DUE DATE SHOWN BELOW. MAKE CHECK OR MONEY ORDER PAYABLE TO: CITY OF TIPP CITY

MAIL TO:  
DEPARTMENT OF TAXATION  
CITY OF TIPP CITY  
260 S GARBER DR  
TIPP CITY OH 45371-3116

Phone 937-667-8426; Fax 937-667-6734  
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(Signed) \_\_\_\_\_  
(Official title) \_\_\_\_\_  
Date \_\_\_\_\_

Federal ID no. \_\_\_\_\_

ACCOUNT # \_\_\_\_\_

**3<sup>RD</sup> QUARTER**

NAME AND ADDRESS: \_\_\_\_\_

JUL, AUG, SEP 2015

Due on or before  
OCTOBER 31, 2015

THIS RETURN MUST BE RECEIVED ON OR BEFORE THE DUE DATE SHOWN BELOW. MAKE CHECK OR MONEY ORDER PAYABLE TO: CITY OF TIPP CITY

MAIL TO:  
DEPARTMENT OF TAXATION  
CITY OF TIPP CITY  
260 S GARBER DR  
TIPP CITY OH 45371-3116

Phone 937-667-8426; Fax 937-667-6734  
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I hereby certify that the information and statements contained herein are true and correct.

(Signed) \_\_\_\_\_  
 (Official title) \_\_\_\_\_  
 Date \_\_\_\_\_  
 Federal ID no. \_\_\_\_\_

ACCOUNT # \_\_\_\_\_

NAME AND ADDRESS:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**4<sup>TH</sup> QUARTER**

OCT, NOV, DEC 2015

Due on or before  
 JANUARY 31, 2016

THIS RETURN MUST BE RECEIVED ON OR BEFORE THE DUE DATE SHOWN BELOW. MAKE CHECK OR MONEY ORDER PAYABLE TO: CITY OF TIPP CITY

MAIL TO:  
 DEPARTMENT OF TAXATION  
 CITY OF TIPP CITY  
 260 S GARBER DR  
 TIPP CITY OH 45371-3116  
 Phone 937-667-8426; Fax 937-667-6734

**CITY OF TIPP CITY ANNUAL RECONCILIATION (FORM TW-3)**

SUBMIT BY FEBRUARY 28. W-2 FORMS OR LIST MUST BE ATTACHED

MAIL TO: CITY OF TIPP CITY  
 DEPARTMENT OF TAXATION  
 260 S GARBER DR  
 TIPP CITY OH 45371-3116

PHONE: 937-667-8426

FOR TAX YEAR 2015

FINAL  COURTESY  AMENDED

ACCOUNT # \_\_\_\_\_

NAME AND ADDRESS:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

JANUARY	JULY
FEBRUARY	AUGUST
MARCH	SEPTEMBER
1 <sup>ST</sup> QUARTER	3 <sup>RD</sup> QUARTER
APRIL	OCTOBER
MAY	NOVEMBER
JUNE	DECEMBER
2 <sup>ND</sup> QUARTER	4 <sup>TH</sup> QUARTER

SUMMARY MUST BE COMPLETED	
1. NUMBER OF EMPLOYEES .....	_____
2. WAGES SUBJECT TO TIPP CITY TAX .....	\$ _____
3. TIPP CITY TAX WITHHELD .....	\$ _____
4. TIPP CITY TAX REMITTED .....	\$ _____
5. BALANCE DUE OR REFUND .....	\$ _____

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

Signed \_\_\_\_\_ Title \_\_\_\_\_

Fed. ID No. \_\_\_\_\_ Date \_\_\_\_\_

PHONE NO. \_\_\_\_\_

## **INSTRUCTIONS FOR PREPARING & FILING FORM TW-1 (Employer's Return of Income Tax Withheld)**

### **Who Must File:**

Any employer within or doing business within the City of Tipp City, Ohio who employs one or more persons is required to withhold Tipp City tax at the rate of 1.5% from all qualifying wages paid, accrued or set apart to the employee. Effective 1/1/04, taxable wages shall not include fringe benefits as defined in Section 125 (Cafeteria Plans) of the Internal Revenue Code. Employers withholding Tipp City tax as a courtesy for Tipp City residents should withhold at 1.5% unless tax is withheld and paid to an employment city, then a credit up to 1.5% of the wages taxed to the employment city is given.

### **Deposit Requirements:**

In the event a due date falls on a weekend or on a legal holiday, the due date is extended until midnight of the next business day.

Taxes withheld shall be remitted on a monthly basis if the total withholding exceeds \$2,399 annually. Withholding amounts less than \$2,399 annually may be remitted quarterly.

### **Penalties for Failure to File/Pay a Timely Return:**

Taxes withheld or required to be withheld from wages by an employer and remaining unpaid after they become due shall bear the following late charges:

1. Interest at a rate of one percent (1%) of the tax due for every month (or fractional part thereof) the return is late.
2. A penalty of ten percent (10%) of the tax due.
3. In addition to penalty and interest, a late filing fee of \$20.00 will be assessed on all late returns.

The failure to receive a withholding deposit form shall not excuse an employer from filing a return and remitting taxes withheld.

### **How to Prepare This Form:**

Please circle "FINAL" if this is the final return, "COURTESY" if this is courtesy withholding, or "AMENDED" if this is a corrected return.

Line 1 - Enter taxable qualifying wages paid or accrued to employees subject to Tipp City income tax during the period for which the return is made.

Line 2 - Enter the actual tax withheld for the taxable period.

Line 3 - Adjust current payment of actual tax withheld for under payment or over payment in previous period. Attach explanation if necessary.

Line 4 & 5 - See instructions under Penalties for Failure to File/Pay a Timely Return.

Line 6 - Enter the sum of lines 2, 3, 4 and 5 and remit total amount due.

The Tipp City tax ordinance provides complete employer requirements and is available on the city's website at [www.tippcityohio.gov](http://www.tippcityohio.gov).

## **INFORMATION FOR PREPARING & FILING FORM TW-3 (Reconciliation of Return of Income Tax Withheld)**

On or before the last day of February of each year, each employer must file a withholding reconciliation using the City of Tipp City form TW-3. Copies of all W-2 forms applicable to the reconciliation must be attached. All W-2 forms must furnish the name, address, social security number, qualifying wages, city tax withheld, name of city for which the tax was withheld and any other compensation paid to the individual. If copies of the W-2 forms are not available, each employer must provide a listing of all employees subject to Tipp City tax. The listing shall require the same type of information as is required on the W-2 form.

Form TW-3 must show a breakdown of all withholding payments made either quarterly or monthly in the boxes provided. Numbers 1, 2, 3, 4 and 5 must be completed. The total tax paid (line 4) should be equal to 1.5% of the wages on line 2. The completed form TW-3 and all attachments must be submitted to the Department of Taxation, City of Tipp City, 260 S. Garber Dr., Tipp City OH 45371-3116 on or before the last day of February of each year. Any questions regarding form TW-3 should be referred to the Tipp City Department of Taxation at 937-667-8426.

Any individual, association, or business entity that is required under the Internal Revenue Code to issue form 1099 to any person shall on or before the last day of February of each year, file copies of said 1099 forms to the Tipp City income tax department. If 1099 copies are not available, a listing with the same information as contained on form 1099 can be submitted.