

**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 2016

Due on or before  
**APRIL 15, 2016**  
 (New due date per HB5)

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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 Date \_\_\_\_\_

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

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

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

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

APR, MAY JUN 2016

Due on or before  
**JULY 15, 2016**  
 (New due date per HB5)

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

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

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

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

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

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

JUL, AUG, SEP 2016

Due on or before  
**OCTOBER 31, 2016**  
 (New date per SB172,  
 effective 09/12/16)

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

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

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

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

NAME AND ADDRESS:

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

OCT, NOV, DEC 2016

Due on or before  
**JANUARY 31, 2017**  
 (New date per SB172,  
 effective 09/12/16)

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 2016

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. \_\_\_\_\_

## GENERAL INFORMATION

### **QUARTERLY WITHHOLDING DUE DATES HAVE CHANGED**

Businesses that withhold and remit Tipp City income tax on a quarterly basis need to be aware that the due dates for these returns and payments have changed. Senate Bill 172 (SB 172) was signed by Governor Kasich on June 14, 2016 and became law 90 days later on September 12, 2016. Quarterly withholding returns and payments are now due by the last day of the month following the last day of the calendar quarter.

### **NEW WITHHOLDING REQUIREMENTS PER HB5**

1. Each employer within or doing business within the City of Tipp City, Ohio is required to withhold the Tipp City income tax according to the provisions found in the Tipp City income tax codes at the rate of 1.5 per cent from all qualifying wages paid to employees at the time the qualifying wages are paid, and remit the amount withheld to the Tipp City Tax Department, 260 S. Garber Dr., Tipp City, Ohio 45371-3116. The Tipp City income tax codes can be viewed by visiting our website at [www.tippcityohio.gov](http://www.tippcityohio.gov).
2. Monthly withholding returns are required if the amount to be withheld is expected to be more than two thousand three hundred ninety-nine dollars annually, or if the total amount of taxes deducted and withheld in any month of the preceding calendar quarter exceeded two hundred dollars.
3. Quarterly withholding returns and payments are permitted when the amount to be withheld is expected to be less than two thousand three hundred ninety-nine dollars annually.
4. Monthly and quarterly withholding returns are due on or before the 15th day of the month following the period in which the taxes were withheld. 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.
5. Withholding returns that are received after the filing deadline will be subject to the following penalties:
  - A. A penalty equal to fifty percent of the amount not timely paid.
  - B. Interest shall be imposed at the current rate (found on the city's website) on all unpaid withholding tax. Imposition of interest shall be assessed per month, or fraction of a month.
  - C. A monthly penalty of twenty-five dollars for each failure to timely file each return, 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. The penalty shall not exceed a total of one hundred fifty dollars in assessed penalty for each failure to timely file a return.

### **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.