

**Tipp City, Ohio - Employer's Quarterly Return of Tax Withheld**

1. Taxable Tipp City wages for the quarter	1.	Do not round
2. Actual Tipp City tax withheld for the quarter	2.	
3. Penalty, if filed after due date (see instructions)	3.	
4. Interest, if filed after due date (see instructions)	4.	
5. Late fee, if filed after the due date (see instructions)	5.	
6. Total (lines 2-5)	6.	

Account # \_\_\_\_\_

**1<sup>ST</sup> Quarter 2025**

Name & Address:

\_\_\_\_\_

\_\_\_\_\_

Due on or before:  
April 30, 2025

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

Signed \_\_\_\_\_  
Official title \_\_\_\_\_  
Date \_\_\_\_\_  
Federal ID # \_\_\_\_\_

This return must be received on or before the due date shown.  
Make check or money order payable to Tipp City Tax.

Form TW-1

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

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3. Penalty, if filed after the due date (see instructions)	3.	
4. Interest, if filed after the due date (see instructions)	4.	
5. Late fee, if filed after the due date (see instructions)	5.	
6. Total (lines 2-5)	6.	

Account # \_\_\_\_\_

**2<sup>ND</sup> Quarter 2025**

Name & Address:

\_\_\_\_\_

\_\_\_\_\_

Due on or before:  
July 31, 2025

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

Signed \_\_\_\_\_  
Official title \_\_\_\_\_  
Date \_\_\_\_\_  
Federal ID # \_\_\_\_\_

This return must be received on or before the due date shown.  
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6. Total (lines 2-5)	6.	

Account # \_\_\_\_\_

**3<sup>RD</sup> Quarter 2025**

Name & Address:

\_\_\_\_\_

\_\_\_\_\_

Due on or before:  
October 31, 2025

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

Signed \_\_\_\_\_  
Official title \_\_\_\_\_  
Date \_\_\_\_\_  
Federal ID # \_\_\_\_\_

This return must be received on or before the due date shown.  
Make check or money order payable to Tipp City Tax.

Form TW-1

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[www.tippcityohio.gov](http://www.tippcityohio.gov)

**Tipp City, Ohio - Employer's Quarterly Return of Tax Withheld**

	1.	Do not round	
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5. Late fee, if filed after the due date (see instructions)	6.		
6. Total (lines 2-5)			

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

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

Federal ID # \_\_\_\_\_

Account # \_\_\_\_\_

**4<sup>TH</sup> Quarter 2025**

Name & Address:  
\_\_\_\_\_  
\_\_\_\_\_

Due on or before:  
January 31, 2026

Mail to:

Tipp City Tax Department  
260 S. Garber Dr.  
Tipp City, OH 45371-3116

Form TW-1

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

## Tipp City Annual Reconciliation for Tax Year 2025

(Submit by February 28-2026. W-2 forms or list must be attached.)

### Form TW-3

Mail to: Tipp City Tax Department  
260 S. Garber Dr.  
Tipp City, OH 45371-3116

Phone: (937) 667-8426

Final  Amended  Courtesy WH

Account # \_\_\_\_\_

Name & 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 # \_\_\_\_\_ Date \_\_\_\_\_

Phone # \_\_\_\_\_

## Tipp City Withholding Requirements

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 code. Tipp City's income tax rate is 1.5% and should be withheld each pay period from all qualifying wages paid to employees. Tipp City taxes withheld from employees should then be remitted to the Tipp City Tax Department located at 260 S. Garber Dr., Tipp City, Ohio 45371-3116.

Remittance of the city tax withheld is required monthly if the amount to be withheld is expected to be more than \$2,399 annually, or if the total amount of taxes deducted and withheld in any month of the preceding calendar quarter exceeded \$200. Withholding amounts less than \$2,399 annually may be remitted quarterly.

Withholding returns and payments are due as follows: Monthly withholding returns and payments are due on or before the 15<sup>th</sup> day of the month following the end of the withholding period. Quarterly withholding returns and payments are due on or before the last day of the month following the period in which the taxes were withheld.

Note: Due dates that fall on the weekend or on one of the eleven (11) Federally recognized holidays will be due by the end of the next business day.

## Penalties for Late Returns and Payments

Withholding returns and payments received after the filing deadline will be subject to the following penalties:

- A five percent (5%) penalty will be assessed on the amount not timely paid.
- Interest at the rate of .83% per month on the amount not timely paid. One month will run from the day after the due date to the 15<sup>th</sup> day of the following month. A fraction of a month will count as a whole month when calculating the interest.
- A late filing fee of \$25 per return.

## **Form TW3 (Annual Reconciliation)**

On or before February 28<sup>th</sup> of each year, each employer who withheld Tipp City income tax must file a withholding reconciliation using Form TW-3 or a similar generic form. 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 report the same type of information as is required on the employee 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 remitted (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 Tipp City Tax Department, 260 S. Garber Dr., Tipp City, OH 45371-3116 on or before February 28<sup>th</sup> of each year.

Any Tipp City individual, association, or business that is required under the Internal Revenue Code to issue form 1099 MISC to any person shall on or before February 28th of each year, send copies of said 1099 MISC forms to the Tipp City Tax Department. If 1099 MISC copies are not available, a listing with the same information as contained on form 1099 MISC shall be submitted.

Note: Due dates that fall on the weekend or on one of the eleven (11) Federally recognized holidays will be due by the end of the next business day.

Questions can be directed to the tax department anytime Monday through Thursday between the hours of 7:00 a.m. and 6:00 p.m. using the contact information below:

Phone: (937) 667-8426

Fax: (937) 667-6734

Email: [incometax@tippcity.net](mailto:incometax@tippcity.net)