

## CITY OF WAUSEON, OHIO - WITHHOLDING TAX RECONCILIATION

Form W-3

1. Total number of employees \_\_\_\_\_
2. Total payroll for the year \$ \_\_\_\_\_
3. Less payroll not subject to tax \*Attach explanation \$ \_\_\_\_\_
4. Payroll subject to tax \$ \_\_\_\_\_
5. Withholding tax due \$ \_\_\_\_\_  
\* 1 ½% of line 4
6. Total remitted \$ \_\_\_\_\_
7. Overpayment \$ \_\_\_\_\_ or tax due \$ \_\_\_\_\_  
\*See Instructions

TAX YEAR \_\_\_\_\_

January	\$	July	\$
February	\$	August	\$
March/ 1 <sup>st</sup> Qtr	\$	September/ 3 <sup>rd</sup> Qtr	\$
April	\$	October	\$
May	\$	November	\$
June/ 2 <sup>nd</sup> Qtr	\$	December/ 4 <sup>th</sup> Qtr	\$

Acct # \_\_\_\_\_ FEIN # \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

Phone \_\_\_\_\_

Email \_\_\_\_\_

Submitted by \_\_\_\_\_

Official Title \_\_\_\_\_

Date \_\_\_\_\_

Mail To: City of Wauseon  
Income Tax Department  
230 Clinton St.  
Wauseon, OH 43567

## INSTRUCTION FOR FILING RECONCILIATION

## General Information

On or before February 28<sup>th</sup> of each year, every employer must file a withholding reconciliation for wages earned and taxes withheld in the prior calendar year for the City of Wauseon. Copies of all W-2 forms applicable to the reconciliation must be attached. All W-2's must furnish the name, address, social security number, qualifying wages, and City of Wauseon tax withheld. If more the one city tax was withheld, then the W-2's must show a breakdown of each city for which tax was withheld, the wages earned in each city, and the amount of city tax withheld for each city.

Any individual or business entity compensating persons on a commission or contract labor basis must furnish copies of the form 1099 or appropriate earning statements issued in the prior calendar year. All 1099's or income statements shall require the same type of information as is required of the W-2 forms as stated above and are due on or before February 28<sup>th</sup>.

## Instructions

The form W-3 must show a breakdown of all withholding payments made either month or quarterly in the boxes provided.

Line 1. Enter total number of employees

Line 2. Total wages paid for the calendar year

Line 3. Wages not subject to Wauseon tax (include an explanation)

Line 4. Total wages subject to Wauseon tax (line 2 – line 3)

Line 5. Withholding tax due (line 4 x 1 ½%)

Line 6. Total tax paid to Wauseon

Line 7. Enter any overpayment made or tax due (line 5 – line 6)

\*Tax less than \$10 is neither refunded nor due. Refunds are not automatically issued, a written request with an explanation must be submitted. If there is an outstanding balance on the account, no refund will be issued. An overpayment of tax from an individual employee's wages will only be refunded directly to the employee. Any withholding shortage of \$10 or greater must be paid with this filing and is subject to penalty and interest charges.

**Late Payment Penalty** - Not to exceed 50% of the amount past due.

**Late Filing Penalty** - \$25.00 per month or fraction thereof with a maximum of \$150.00

**THE CITY OF WAUSEON W-3 ANNUAL RECONCILIATIONS ARE DUE BY FEBRUARY 28<sup>TH</sup> OF EACH YEAR AND MUST INCLUDE ALL W-2'S. RECONCILIATIONS MUST BE DROPPED OFF OR MAILED TO THE CITY OF WAUSEON INCOME TAX DEPARTMENT, 230 CLINTON STREET, WAUSEON, OHIO 43567.**