IMPORTANT TAX INFORMATION

City of Dublin

CITY OF DUBLIN, OHIO
DIVISION OF TAXATION
P.O. BOX 9062
DUBLIN, OHIO 43017-0962

EMPLOYER QUARTERLY WITHHOLDING BOOKLET

SPECIFIC INSTRUCTIONS – READ CAREFULLY

- An employer is required to withhold only on "qualifying wages," which are wages as defined in Internal Revenue Code Section 3121(a), generally the Medicare Wage Box of the Form W-2.
- **MEDICARE EXEMPT EMPLOYEES** – are subject to the requirements for "qualifying wages" in the Medicare Wage Box of the Form W-2 even though that box will remain blank.
- **CAFETERIA PLANS** – Internal Revenue Codes Section 125 wages are not included in the definition of Medicare wages and no modification from the amount reported is necessary for City tax reporting purposes.
- **401 (K), 457 AND SUPPLEMENTAL UNEMPLOYMENT COMPENSATION BENEFITS** – These items should all be included in the Medicare Wage Box and are subject to withholding requirements.
- **NONQUALIFIED DEFERRED COMPENSATION PLAN** – Income from the nonqualified plans is included in the definition of "qualifying wages" at the time the income is deferred and is subject to withholding requirements.
- **STOCK OPTIONS** – Income from the exercise of stock options is included in the definition of "qualifying wages" and is subject to withholding requirements.
- The IRS requires, but currently does not enforce, the inclusion of incentive stock option and employee stock purchase plan option income in Medicare Wages. You must comply with the IRS requirements regarding these types of stock option income when calculating "qualifying wages" based on Medicare wages. Please consult your tax advisor regarding your specific compensation program and its effect on calculating "qualifying wages."

LINE 1 – Enter total compensation PAID to all Dublin taxable employees during the period for which return is made.

LINE 2 – Enter total Actual tax withheld from taxable employees during the period for City of Dublin Income Tax.

LINE 3 – Adjust current payment of actual tax withheld for underpayment in previous period. If claiming an overpayment from a prior period, attach a letter requesting the overpayment be transferred to this period.

LINE 4 – Penalty – 50%

LINE 5 – Interest – .42% per month

LINE 6 – Total (lines 2-5)

City of Dublin

CITY OF DUBLIN, OHIO, EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

☐ AMENDED **RETURN WITH PAYMENT**

		DO NOT ROUND
1.	Taxable Earnings paid all Employees subject to City of Dublin, Ohio, 2% (.02) Income Tax ..... 1. Is this a courtesy withholding? ..... ☐ YES Is this a final return? ..... ☐ YES ☐ NO If yes, attach explanation	
2.	Actual Tax Withheld in month/quarter for City Income Tax	
	2a. Amount of Dublin Tax Withheld ..... 2a.	
	2b. Amount of Residence Tax Withheld ..... 2b.	
3.	Adjustment of Tax for prior quarter (see instructions) ..... 3.	
4.	Penalty (50%) ..... 4.	
5.	Interest (.42% per month) ..... 5.	
6.	Total – (Lines 2-5) ..... 6.	

NAME AND ADDRESS

FOR THE PERIOD ENDING
MARCH 31, 2016

MUST BE RECEIVED BY
APRIL 15, 2016

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

(Signed) _____

(Official Title) _____ Date _____

Federal ID no. _____

THIS RETURN MUST BE RECEIVED ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF DUBLIN

MAIL TO:
DIVISION OF TAXATION
CITY OF DUBLIN
P.O. BOX 9062
DUBLIN, OHIO 43017-0962
TELEPHONE (614) 410-4460

1

If receipt is desired, submit additional copy and enclose self-addressed, stamped envelope.

Notify the Income Tax Division promptly of any change in ownership or name and address shown above.
FORM W1

City of Dublin

CITY OF DUBLIN, OHIO, EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

☐ AMENDED **RETURN WITH PAYMENT**

		DO NOT ROUND
1.	Taxable Earnings paid all Employees subject to City of Dublin, Ohio, 2% (.02) Income Tax ..... 1. Is this a courtesy withholding? ..... ☐ YES Is this a final return? ..... ☐ YES ☐ NO If yes, attach explanation	
2.	Actual Tax Withheld in month/quarter for City Income Tax	
	2a. Amount of Dublin Tax Withheld ..... 2a.	
	2b. Amount of Residence Tax Withheld ..... 2b.	
3.	Adjustment of Tax for prior quarter (see instructions) ..... 3.	
4.	Penalty (50%) ..... 4.	
5.	Interest (.42% per month) ..... 5.	
6.	Total – (Lines 2-5) ..... 6.	

NAME AND ADDRESS

FOR THE PERIOD ENDING
JUNE 30, 2016

MUST BE RECEIVED BY
JULY 15, 2016

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

(Signed) _____

(Official Title) _____ Date _____

Federal ID no. _____

THIS RETURN MUST BE RECEIVED ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF DUBLIN

MAIL TO:
DIVISION OF TAXATION
CITY OF DUBLIN
P.O. BOX 9062
DUBLIN, OHIO 43017-0962
TELEPHONE (614) 410-4460

2

If receipt is desired, submit additional copy and enclose self-addressed, stamped envelope.

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FORM W1

City of Dublin

CITY OF DUBLIN, OHIO, EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

☐ AMENDED **RETURN WITH PAYMENT**

		DO NOT ROUND
1.	Taxable Earnings paid all Employees subject to City of Dublin, Ohio, 2% (.02) Income Tax ..... 1. Is this a courtesy withholding? ..... ☐ YES Is this a final return? ..... ☐ YES ☐ NO If yes, attach explanation	
2.	Actual Tax Withheld in month/quarter for City Income Tax	
	2a. Amount of Dublin Tax Withheld ..... 2a.	
	2b. Amount of Residence Tax Withheld ..... 2b.	
3.	Adjustment of Tax for prior quarter (see instructions) ..... 3.	
4.	Penalty (50%) ..... 4.	
5.	Interest (.42% per month) ..... 5.	
6.	Total – (Lines 2-5) ..... 6.	

NAME AND ADDRESS

FOR THE PERIOD ENDING
SEPTEMBER 30, 2016

MUST BE RECEIVED BY
OCTOBER 17, 2016

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

(Signed) _____

(Official Title) _____ Date _____

Federal ID no. _____

THIS RETURN MUST BE RECEIVED ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF DUBLIN

MAIL TO:
DIVISION OF TAXATION
CITY OF DUBLIN
P.O. BOX 9062
DUBLIN, OHIO 43017-0962
TELEPHONE (614) 410-4460

If receipt is desired, submit additional copy and enclose self-addressed, stamped envelope.

3

Notify the Income Tax Division promptly of any change in ownership or name and address shown above.
FORM W1

City of Dublin

CITY OF DUBLIN, OHIO, EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

☐ AMENDED **RETURN WITH PAYMENT**

		DO NOT ROUND
1.	Taxable Earnings paid all Employees subject to City of Dublin, Ohio, 2% (.02) Income Tax ..... 1. Is this a courtesy withholding? ..... ☐ YES Is this a final return? ..... ☐ YES ☐ NO If yes, attach explanation	
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	2a. Amount of Dublin Tax Withheld ..... 2a.	
	2b. Amount of Residence Tax Withheld ..... 2b.	
3.	Adjustment of Tax for prior quarter (see instructions) ..... 3.	
4.	Penalty (50%) ..... 4.	
5.	Interest (.42% per month) ..... 5.	
6.	Total – (Lines 2-5) ..... 6.	

NAME AND ADDRESS

FOR THE PERIOD ENDING
DECEMBER 31, 2016

MUST BE RECEIVED BY
JANUARY 17, 2017

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

(Signed) _____

(Official Title) _____ Date _____

Federal ID no. _____

THIS RETURN MUST BE RECEIVED ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF DUBLIN

MAIL TO:
DIVISION OF TAXATION
CITY OF DUBLIN
P.O. BOX 9062
DUBLIN, OHIO 43017-0962
TELEPHONE (614) 410-4460

4

If receipt is desired, submit additional copy and enclose self-addressed, stamped envelope.

Notify the Income Tax Division promptly of any change in ownership or name and address shown above.
FORM W1

GENERAL INFORMATION

1. Each employer located or doing business within the City of Dublin, Ohio, who employs one or more persons is required to withhold the tax of 2.0% from all employee compensation at the time of payment and shall remit tax to the City of Dublin Income Tax Division. Note: As an employer, if the Medicare Wage Box is not the largest wage figure on the W-2 form, a written explanation is required.

   Deposit requirements:

   - Quarterly – if less than $200 per month is withheld, the deposit must be received by the City of Dublin by the last day of the month following the end of a quarterly period.
   - Monthly – if more than $200 but less than $1,000 is withheld for a monthly period, the deposit must be received by the City of Dublin by the 15th day of the following month.
   - Semi-monthly – if more than $1,000 per month is withheld (or $12,000 per year) the deposits must be received by the City of Dublin within three banking days after the 15th and the last day of each month.

2. Delinquent returns and payments shall be subject to penalty and interest at the rate of 50% penalty and .42% per month, or fraction thereof, for interest.

3. The failure of any employer to receive or procure form W1 is not reasonable cause for failing to make payment and to file a return. If you temporarily discontinue paying wages but anticipate future wages, you must nevertheless file a return. If you no longer expect to pay wages subject to the tax reportable on this form, you must file a "final return." If at some future date you resume paying wages subject to Dublin municipal income tax, notify this office to receive the proper forms. Failure to receive the required form does not relieve you of your obligations to file timely.

4. Any person, including corporations, partnerships, employers, estates and trusts who files 250 or more information returns of form W-2 for any calendar year must file these returns using magnetic media or such other process as determined acceptable to the Director of Taxation. Al requirements apply separately to both original and corrected forms.

5. An annual reconciliation is required to be filed with copies of federal form W-2 according to IRS guidelines following each calendar year.

6. **Online Tax Calculation is now available through the City of Dublin Website. Log on and click the Online Tax Tool link. Follow the instructions to create a new account. The information you need is included on your withholding coupons.**

City of Dublin

CITY OF DUBLIN ANNUAL RECONCILIATION RETURN

W-2'S MUST BE ATTACHED

MAIL TO: DIVISION OF TAXATION
CITY OF DUBLIN
P.O. BOX 9062
DUBLIN, OHIO 43017-0962
PHONE: (614) 410-4460

FOR TAX YEAR ENDING 2016 **DUE FEBRUARY 28, 2017**

PAYMENT ENCLOSED ☐

REFUND REQUESTED ☐

SEE INSTRUCTIONS

NAME: FIN:

FORM D-W3

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

ALL SECTIONS MUST BE COMPLETED

1. TOTAL NUMBER DUBLIN W-2'S _____
2. DUBLIN WAGES SUBJECT TO WITHHOLDING TAX $_____
3. AMOUNT OF DUBLIN TAX WITHHELD $_____
4. AMOUNT OF RESIDENCE TAX WITHHELD $_____
5. ADJUSTMENTS $_____
6. PAYMENTS ALREADY MADE $_____
7. TOTAL DUBLIN TAX DUE $_____

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

Signed _____ Title _____

Federal ID no. _____ Date _____

Phone no. _____