

# INSTRUCTIONS FOR PREPARING AND FILING FORM OHW-1

## ALL FORMS MUST INCLUDE YOUR VILLAGE ACCOUNT NUMBER

If you have an account with the Village, but do not know your number, call (419) 536-6502 for your number. If you do not have an account, please complete the Business Income Tax Questionnaire (available online at [www.ottawahills.org](http://www.ottawahills.org) or call the above phone number for a faxed or mailed copy) and include it with your form and payment.

## WHO MUST FILE:

Each employer within the Village of Ottawa Hills (who has established an “employer-employee” relationship) who employs one or more persons is required to withhold a tax of 1.5% from all compensation paid employees at the time or times such compensation is paid, and to file Form OHW-1 and remit such tax to the Commissioner of Taxation on or before the last day of the month following the Quarterly period in which the withholding was made.

## FAILURE TO FILE RETURN AND PAY TAX:

Any person, firm or corporation who shall fail, neglect or refuse to make any return or declaration required by the Ordinance, or any taxpayer who shall refuse to pay the tax, penalties and interest imposed by the Ordinance or any person who shall refuse to permit the Commissioner of Taxation or any duly authorized agent or employee to examine his books, records and papers, or who shall knowingly make any incomplete, false or fraudulent Return, or shall attempt to do anything whatever to avoid payment of the whole or any part of the tax shall be guilty of a misdemeanor and shall be fined not more than One Hundred Dollars (\$100.00) or imprisoned for not more than sixty (60) days, or both. The failure of any taxpayer to receive or procure a Return shall not excuse such taxpayer from making a Return or from paying such tax.

## HOW TO PREPARE THIS FORM:

- Line 1** – Enter total salaries, wages, commissions, incentive payments, bonuses and other compensation **PAID** to all taxable employees (full time or part time) during the quarter for which return is made. Do not include Section 125 deductions (cafeteria plans) in this amount. If no compensation was paid during the quarter, mark “none” and return Form OHW-1 with explanation.
- Line 2** – Enter total **ACTUAL** tax withheld from taxable employees during the quarter for Ottawa Hills, Ohio Village Income Tax.
- Line 3** – Use this line to adjust your current payment of actual tax withheld for underpayment or overpayment in previous quarter.
- Line 4** – If return is past due, enter 3% of the amount of Line 2 per month, or part of month, past due.
- Line 5** – If return is past due, enter 1% of the amount of Line 2 for each month, or part of month, past due.
- Line 6** – Add Lines 2 thru 5 and submit total due to Village of Ottawa Hills, Commissioner of Taxation. Any payments received/post-marked after the due date are subject to interest and penalty.

VILLAGE OF OTTAWA HILLS  
INCOME TAX OFFICE  
2125 RICHARDS ROAD  
OTTAWA HILLS, OHIO 43606-2599

Village account numbers are required (see instructions)

Federal ID number \_\_\_\_\_

Phone number \_\_\_\_\_

For period ended:

- |                                   |  |
|-----------------------------------|--|
| <input type="checkbox"/> Jan. 31  | <input type="checkbox"/> Mar. 31, due Apr. 30th  |
| <input type="checkbox"/> Feb. 28  | <input type="checkbox"/> June 30, due July 31st  |
| <input type="checkbox"/> Mar. 31  | <input type="checkbox"/> Sept. 30, due Oct. 31st |
| <input type="checkbox"/> Apr. 30  | <input type="checkbox"/> Dec. 31, due Jan. 31st  |
| <input type="checkbox"/> May 31   |  |
| <input type="checkbox"/> June 30  |  |
| <input type="checkbox"/> July 31  |  |
| <input type="checkbox"/> Aug. 31  |  |
| <input type="checkbox"/> Sept. 30 |  |
| <input type="checkbox"/> Oct. 31  |  |
| <input type="checkbox"/> Nov. 30  |  |
| <input type="checkbox"/> Dec. 31  |  |

## 2012 RETURN OF INCOME TAX WITHHELD – FORM OHW-1

1. Taxable Earnings ..... \$ \_\_\_\_\_
- a. Gross \$ Paid Employees working within the Village
  - b. Gross \$ Paid Employees, Village residents, not working in another city  
(courtesy withholding)..... \$ \_\_\_\_\_
  - c. Gross \$ Paid Employees, Village residents, working in another city  
(courtesy withholding)..... \$ \_\_\_\_\_
  - d. Gross \$ Paid Employees, Village residents, working in another city  
(courtesy withholding) that want 1.5% withheld..... \$ \_\_\_\_\_

**Is this a final return?** \_\_\_\_\_ **If yes, attach explanation**

2. Actual Tax Withheld in the month/quarter for Village income tax
- a. STANDARD WITHHOLDING on line 1(a) and 1(b) at 1.5% ..... \$ \_\_\_\_\_
  - b. COURTESY WITHHOLDING on line 1(c) at 0.75% ..... \$ \_\_\_\_\_
  - c. COURTESY WITHHOLDING on line 1(d) at 1.5% ..... \$ \_\_\_\_\_
3. Adjustment of Tax for prior quarter (overpayment)/underpayment..... \$ \_\_\_\_\_
4. Penalty at 3% per month late ..... \$ \_\_\_\_\_
5. Interest at 1% per month late ..... \$ \_\_\_\_\_
6. Total lines 2 through 5..... \$ \_\_\_\_\_

**Number of employees with withholding during the period** \_\_\_\_\_

**Make checks payable to: Ottawa Hills Tax**

## INSTRUCTIONS FOR FORM OHW-3

On or before February 28 following any calendar year, each employer must file a withholding reconciliation. Copies of all W-2 forms applicable to the reconciliation must be attached. All W-2s must furnish the name, address, social security number, gross wages, city tax withheld, name of city for which taxes 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 Ottawa Hills tax. The listing shall require the same type of information as is required of the W-2 forms stated above.

Any individual(s) or business entity compensating individuals on a commission or contract labor basis must furnish copies of the 1099 or appropriate earnings statement on or before February 28 following any calendar year. All 1099s or earnings statements shall require the same type of information as is required of the W-2 forms as stated above.

## SPECIFIC FILING INFORMATION

The front of the Form OHW-3 must show a breakdown of all withholding payments made quarterly on the lines provided. The number of employees, total paid, and the total Ottawa Hills tax withheld lines must also be completed. Please keep a copy for your records. The completed OHW-3 form and all attachments must be submitted to the Village of Ottawa Hills Income Tax Office, 2125 Richards Rd., Ottawa Hills, OH 43606-2599, on or before February 28 following any calendar year. Any questions in completing the Form OHW-3 should be referred to the Income Tax Office.

If Line 6 indicates a balance due, the amount should accompany this return; if Line 6 indicates an overpayment, a refund request signed by the employer should be made.

# INCOME TAX OFFICE – VILLAGE OF OTTAWA HILLS

## RECONCILIATION OF OTTAWA HILLS INCOME TAX WITHHELD AND TRANSMITTAL OF W-2 FORMS FOR 2012

Village account numbers are required (see instructions)

Federal ID number \_\_\_\_\_

Phone number \_\_\_\_\_

### QUARTERLY PAYMENTS

1st Qtr. \_\_\_\_\_ 2nd Qtr. \_\_\_\_\_

3rd Qtr. \_\_\_\_\_ 4th Qtr. \_\_\_\_\_

Total payments all 4 quarters \_\_\_\_\_

1) Number of W-2 Forms Attached ..... \_\_\_\_\_

2) Total Taxable Wages as reported on W-2 Forms attached ..... \$ \_\_\_\_\_

3) Ottawa Hills Tax Rate ..... (Check Tax Rate)  x 1.5%  x .75%

Standard Withholding Rate 1.5%

Courtesy Withholding Rate 0.75%

4) Tax Liability ..... \$ \_\_\_\_\_

5) Total Village Tax withheld as remitted on Form OHW-3 for year .. \$ \_\_\_\_\_

6) Difference between line 4 and 5, other than rounding ..... \$ \_\_\_\_\_

I have examined this return and to the best of my knowledge it is correct.

Signature \_\_\_\_\_

Title \_\_\_\_\_ Date \_\_\_\_\_