



**CITY OF ST. MARYS  
DEPARTMENT OF TAXATION  
106 EAST SPRING STREET  
ST. MARYS, OHIO 45885-2363**

**IMPORTANT TAX INFORMATION**

**EMPLOYER MUNICIPAL MONTHLY WITHHOLDING BOOKLET**

# INSTRUCTIONS FOR FILING FORM W-1

## WHO MUST FILE

Each employer located within or doing business within the municipality who employs one or more employees shall withhold from all employee compensation, the rate of tax in effect at the time of payment. The tax is to be computed on the Medicare wage base. Each employer shall submit Form W-1 monthly (or quarterly as required) to the Department of Taxation and pay to the Municipality the amount of taxes deducted or should have deducted, on or before the date shown on the enclosed forms.

## RATE OF TAX

The rates of tax are as follows:

0.5% North Star

1% Cridersville, Osgood

1.5% Botkins, Covington, Ft. Loramie, Minster, New Bremen, New Knoxville, Russia, St. Marys

1.75% Anna

## DEFINITION OF EMPLOYER

The term "employer" means an individual, partnership, association, corporation, governmental body or unit or agency, or any other entity whether or not organized for profit, who or that employs one or more persons on a salary, wage, commission or other compensation basis.

## ADJUSTMENTS

If an error in withholding has been made in a previous period, the employer should make the proper adjustment and report such adjustment on the face of this return. In the case of an error not discovered until a subsequent tax year, report circumstances to the tax office and correction procedures will be outlined.

## INTEREST

1% per month or any fraction of a month.

1.5% Cridersville

## PENALTY

Minster, New Bremen, New Knoxville, North Star, Osgood, St. Marys - 5% per month, maximum 25%.

Anna, Botkins, Ft. Loramie, Russia - 5% per month, maximum 15%.

Cridersville - 5% per month, no maximum.

## FAILURE TO FILE

Any employer who fails to withhold and/or fails to submit withholdings shall be in violation of the municipality's respective ordinance and will be subject to the interest and penalties found therein. Failure to receive or procure a return is not an excuse for failing to make payment or filing a return.

# EMPLOYERS MONTHLY RETURN OF TAX WITHHELD

MUNICIPALITY: \_\_\_\_\_ **FORM W-1**

	DOLLARS	CENTS
1. Total earnings paid to all employees .....		
2. Wages subject to City income tax .....		
3. Tax withheld .....		
4. Adjustment of tax for prior month .....		
5. Penalty .....		
6. Interest .....		
7. TOTAL DUE.....		

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

Signed: \_\_\_\_\_

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

Date: \_\_\_\_\_

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

MAKE CHECK OR MONEY ORDER PAYABLE TO THE MUNICIPALITY SHOWN ABOVE

**01/2015**

FOR THE PERIOD ENDING  
**JANUARY 2015**

DUE ON OR BEFORE  
**FEBRUARY 20, 2015**

**MAIL TO:**

CITY OF ST. MARYS  
DEPARTMENT OF TAXATION  
106 E. SPRING STREET  
ST. MARYS, OH 45885

Notify City of St. Marys Department of Taxation promptly of any change in ownership, name, or address.

# EMPLOYERS MONTHLY RETURN OF TAX WITHHELD

MUNICIPALITY: \_\_\_\_\_ **FORM W-1**

	DOLLARS	CENTS
1. Total earnings paid to all employees .....		
2. Wages subject to City income tax .....		
3. Tax withheld .....		
4. Adjustment of tax for prior month .....		
5. Penalty .....		
6. Interest .....		
7. TOTAL DUE.....		

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

Signed: \_\_\_\_\_

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

Date: \_\_\_\_\_

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

MAKE CHECK OR MONEY ORDER PAYABLE TO THE MUNICIPALITY SHOWN ABOVE

**02/2015**

FOR THE PERIOD ENDING  
**FEBRUARY 2015**

DUE ON OR BEFORE  
**MARCH 20, 2015**

**MAIL TO:**  
CITY OF ST. MARYS  
DEPARTMENT OF TAXATION  
106 E. SPRING STREET  
ST. MARYS, OH 45885

Notify City of St. Marys Department of Taxation promptly of any change in ownership, name, or address.

# EMPLOYERS MONTHLY RETURN OF TAX WITHHELD

MUNICIPALITY: \_\_\_\_\_ **FORM W-1**

	DOLLARS	CENTS
1. Total earnings paid to all employees .....		
2. Wages subject to City income tax .....		
3. Tax withheld .....		
4. Adjustment of tax for prior month .....		
5. Penalty .....		
6. Interest .....		
7. TOTAL DUE.....		

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

Signed: \_\_\_\_\_

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

Date: \_\_\_\_\_

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

MAKE CHECK OR MONEY ORDER PAYABLE TO THE MUNICIPALITY SHOWN ABOVE

**03/2015**

FOR THE PERIOD ENDING  
**MARCH 2015**

DUE ON OR BEFORE  
**APRIL 20, 2015**

**MAIL TO:**

CITY OF ST. MARYS  
DEPARTMENT OF TAXATION  
106 E. SPRING STREET  
ST. MARYS, OH 45885

Notify City of St. Marys Department of Taxation promptly of any change in ownership, name, or address.

# EMPLOYERS MONTHLY RETURN OF TAX WITHHELD

MUNICIPALITY: \_\_\_\_\_ **FORM W-1**

	DOLLARS	CENTS
1. Total earnings paid to all employees .....		
2. Wages subject to City income tax .....		
3. Tax withheld .....		
4. Adjustment of tax for prior month .....		
5. Penalty .....		
6. Interest .....		
7. TOTAL DUE.....		

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

Signed: \_\_\_\_\_

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

Date: \_\_\_\_\_

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

MAKE CHECK OR MONEY ORDER PAYABLE TO THE MUNICIPALITY SHOWN ABOVE

**04/2015**

FOR THE PERIOD ENDING  
**APRIL 2015**

DUE ON OR BEFORE  
**MAY 20, 2015**

**MAIL TO:**

CITY OF ST. MARYS  
DEPARTMENT OF TAXATION  
106 E. SPRING STREET  
ST. MARYS, OH 45885

Notify City of St. Marys Department of Taxation promptly of any change in ownership, name, or address.

# EMPLOYERS MONTHLY RETURN OF TAX WITHHELD

MUNICIPALITY: \_\_\_\_\_ **FORM W-1**

	DOLLARS	CENTS
1. Total earnings paid to all employees .....		
2. Wages subject to City income tax .....		
3. Tax withheld .....		
4. Adjustment of tax for prior month .....		
5. Penalty .....		
6. Interest .....		
7. TOTAL DUE.....		

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

Signed: \_\_\_\_\_

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

Date: \_\_\_\_\_

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

MAKE CHECK OR MONEY ORDER PAYABLE TO THE MUNICIPALITY SHOWN ABOVE

**05/2015**

FOR THE PERIOD ENDING  
**MAY 2015**

DUE ON OR BEFORE  
**JUNE 20, 2015**

**MAIL TO:**

CITY OF ST. MARYS  
DEPARTMENT OF TAXATION  
106 E. SPRING STREET  
ST. MARYS, OH 45885

Notify City of St. Marys Department of Taxation promptly of any change in ownership, name, or address.

# EMPLOYERS MONTHLY RETURN OF TAX WITHHELD

MUNICIPALITY: \_\_\_\_\_ **FORM W-1**

	DOLLARS	CENTS
1. Total earnings paid to all employees .....		
2. Wages subject to City income tax .....		
3. Tax withheld .....		
4. Adjustment of tax for prior month .....		
5. Penalty .....		
6. Interest .....		
7. TOTAL DUE.....		

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

Signed: \_\_\_\_\_

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

Date: \_\_\_\_\_

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

MAKE CHECK OR MONEY ORDER PAYABLE TO THE MUNICIPALITY SHOWN ABOVE

**06/2015**

FOR THE PERIOD ENDING  
**JUNE 2015**

DUE ON OR BEFORE  
**JULY 20, 2015**

**MAIL TO:**

CITY OF ST. MARYS  
DEPARTMENT OF TAXATION  
106 E. SPRING STREET  
ST. MARYS, OH 45885

Notify City of St. Marys Department of Taxation promptly of any change in ownership, name, or address.

# EMPLOYERS MONTHLY RETURN OF TAX WITHHELD

MUNICIPALITY: \_\_\_\_\_ **FORM W-1**

	DOLLARS	CENTS
1. Total earnings paid to all employees .....		
2. Wages subject to City income tax .....		
3. Tax withheld .....		
4. Adjustment of tax for prior month .....		
5. Penalty .....		
6. Interest .....		
7. TOTAL DUE.....		

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

Signed: \_\_\_\_\_

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

Date: \_\_\_\_\_

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

MAKE CHECK OR MONEY ORDER PAYABLE TO THE MUNICIPALITY SHOWN ABOVE

**07/2015**

FOR THE PERIOD ENDING  
**JULY 2015**

DUE ON OR BEFORE  
**AUGUST 20, 2015**

**MAIL TO:**

CITY OF ST. MARYS  
DEPARTMENT OF TAXATION  
106 E. SPRING STREET  
ST. MARYS, OH 45885

Notify City of St. Marys Department of Taxation promptly of any change in ownership, name, or address.

# EMPLOYERS MONTHLY RETURN OF TAX WITHHELD

MUNICIPALITY: \_\_\_\_\_ **FORM W-1**

	DOLLARS	CENTS
1. Total earnings paid to all employees .....		
2. Wages subject to City income tax .....		
3. Tax withheld .....		
4. Adjustment of tax for prior month .....		
5. Penalty .....		
6. Interest .....		
7. TOTAL DUE.....		

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

Signed: \_\_\_\_\_

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

Date: \_\_\_\_\_

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

MAKE CHECK OR MONEY ORDER PAYABLE TO THE MUNICIPALITY SHOWN ABOVE

**08/2015**

FOR THE PERIOD ENDING  
**AUGUST 2015**

DUE ON OR BEFORE  
**SEPTEMBER 20, 2015**

**MAIL TO:**

CITY OF ST. MARYS  
DEPARTMENT OF TAXATION  
106 E. SPRING STREET  
ST. MARYS, OH 45885

Notify City of St. Marys Department of Taxation promptly of any change in ownership, name, or address.

# EMPLOYERS MONTHLY RETURN OF TAX WITHHELD

MUNICIPALITY: \_\_\_\_\_ **FORM W-1**

	DOLLARS	CENTS
1. Total earnings paid to all employees .....		
2. Wages subject to City income tax .....		
3. Tax withheld .....		
4. Adjustment of tax for prior month .....		
5. Penalty .....		
6. Interest .....		
7. TOTAL DUE.....		

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

Signed: \_\_\_\_\_

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

Date: \_\_\_\_\_

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

MAKE CHECK OR MONEY ORDER PAYABLE TO THE MUNICIPALITY SHOWN ABOVE

**09/2015**

FOR THE PERIOD ENDING  
**SEPTEMBER 2015**

DUE ON OR BEFORE  
**OCTOBER 20, 2015**

**MAIL TO:**

CITY OF ST. MARYS  
DEPARTMENT OF TAXATION  
106 E. SPRING STREET  
ST. MARYS, OH 45885

Notify City of St. Marys Department of Taxation promptly of any change in ownership, name, or address.

# EMPLOYERS MONTHLY RETURN OF TAX WITHHELD

MUNICIPALITY: \_\_\_\_\_ **FORM W-1**

	DOLLARS	CENTS
1. Total earnings paid to all employees .....		
2. Wages subject to City income tax .....		
3. Tax withheld .....		
4. Adjustment of tax for prior month .....		
5. Penalty .....		
6. Interest .....		
7. TOTAL DUE.....		

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

Signed: \_\_\_\_\_

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

Date: \_\_\_\_\_

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

MAKE CHECK OR MONEY ORDER PAYABLE TO THE MUNICIPALITY SHOWN ABOVE

**10/2015**

FOR THE PERIOD ENDING  
**OCTOBER 2015**

DUE ON OR BEFORE  
**NOVEMBER 20, 2015**

**MAIL TO:**

CITY OF ST. MARYS  
DEPARTMENT OF TAXATION  
106 E. SPRING STREET  
ST. MARYS, OH 45885

Notify City of St. Marys Department of Taxation promptly of any change in ownership, name, or address.

# EMPLOYERS MONTHLY RETURN OF TAX WITHHELD

MUNICIPALITY: \_\_\_\_\_ **FORM W-1**

	DOLLARS	CENTS
1. Total earnings paid to all employees .....		
2. Wages subject to City income tax .....		
3. Tax withheld .....		
4. Adjustment of tax for prior month .....		
5. Penalty .....		
6. Interest .....		
7. TOTAL DUE.....		

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

Signed: \_\_\_\_\_

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

Date: \_\_\_\_\_

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

MAKE CHECK OR MONEY ORDER PAYABLE TO THE MUNICIPALITY SHOWN ABOVE

**11/2015**

FOR THE PERIOD ENDING  
**NOVEMBER 2015**

DUE ON OR BEFORE  
**DECEMBER 20, 2015**

**MAIL TO:**

CITY OF ST. MARYS  
DEPARTMENT OF TAXATION  
106 E. SPRING STREET  
ST. MARYS, OH 45885

Notify City of St. Marys Department of Taxation promptly of any change in ownership, name, or address.

# EMPLOYERS MONTHLY RETURN OF TAX WITHHELD

MUNICIPALITY: \_\_\_\_\_ **FORM W-1**

	DOLLARS	CENTS
1. Total earnings paid to all employees .....		
2. Wages subject to City income tax .....		
3. Tax withheld .....		
4. Adjustment of tax for prior month .....		
5. Penalty .....		
6. Interest .....		
7. TOTAL DUE.....		

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

Signed: \_\_\_\_\_

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

Date: \_\_\_\_\_

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

MAKE CHECK OR MONEY ORDER PAYABLE TO THE MUNICIPALITY SHOWN ABOVE

**12/2015**

FOR THE PERIOD ENDING  
**DECEMBER 2015**

DUE ON OR BEFORE  
**JANUARY 20, 2016**

**MAIL TO:**

CITY OF ST. MARYS  
DEPARTMENT OF TAXATION  
106 E. SPRING STREET  
ST. MARYS, OH 45885

Notify City of St. Marys Department of Taxation promptly of any change in ownership, name, or address.

## WITHHOLDING TAX WORKSHEET

(Keep for your records - Do not file)

Month Ending	Due Date	Check Number	Date	Amount
1/31	2/20	_____	_____	_____
2/28	3/20	_____	_____	_____
3/31	4/20	_____	_____	_____
or 1st qtr	4/30	_____	_____	_____
4/30	5/20	_____	_____	_____
5/31	6/20	_____	_____	_____
6/30	7/20	_____	_____	_____
or 2nd qtr	7/31	_____	_____	_____

## WITHHOLDING TAX WORKSHEET

(Keep for your records - Do not file)

Month Ending	Due Date	Check Number	Date	Amount
7/31	8/20	_____	_____	_____
8/31	9/20	_____	_____	_____
9/30	10/20	_____	_____	_____
or 3rd qtr	10/31	_____	_____	_____
10/31	11/20	_____	_____	_____
11/30	12/20	_____	_____	_____
12/31	1/20	_____	_____	_____
or 4th qtr	1/31	_____	_____	_____