TROY TOWNSHIP JEDD
C/O CITY OF TOLEDO, DIVISION OF TAXATION
1 GOVERNMENT CTR, STE 2070
TOLEDO, OH 43604-2280

2016

EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD BOOKLET

Who Must File: Each employer within the Troy Township JEDD, who employs one or more persons is required to withhold the tax of 2.25% from all compensation paid employees at the time such compensation is paid and to remit such tax to the Tax Administrator. Employers are required to withhold only on "qualifying wages" which are wages as defined in the Internal Revenue Code Section 3121(a), generally the Medicare Wage Box of the W-2.

What is Taxable to Troy Township JEDD: Salaries, Wages, Commissions; Tips; SUB Pay; Ordinary Income Portion of Stock Options or Employee Stock Purchase Plans; Employee Contributions to Tax Sheltered Annuities; Ordinary Income Portion of Lump Sum Distributions; Working Condition Fringe Benefits to the extent included in W-2 Forms; Premiums on Group Term Insurance in Excess of $50K.

WITHHOLDING PROVISIONS:
Effective January 1, 2016, and as mandated by the State of Ohio Revised Code Section 718.03 the following filing frequencies and due dates are established:

Monthly Withholding: Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the Troy Township JEDD in the preceding calendar year exceeded two thousand three hundred ninety-nine dollars ($2,399), or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the Troy Township JEDD in any month of the preceding calendar quarter exceeded two hundred dollars ($200). Payment shall be made so that the payment is **received** by the Tax Administrator, Troy Township JEDD not later than fifteen days after the last day of each month.

Quarterly Withholding: Any employer, agent of employer, or other payer not required to make monthly payments of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator, Troy Township JEDD. Payment shall be made so that the payment is **postmarked** not later than the fifteenth day of the month following the end of each calendar quarter.

Annual Reconciliation: The Annual Reconciliation Form W-3 and corresponding W-2s are now due on the last day of February following the preceding calendar year. Note: The W-2 forms must now include the names/amounts of all other cities for which tax was withheld for the employee.

PENALTY AND INTEREST:
Effective January 1, 2016, and as mandated by the State of Ohio Revised Code Section 718.03 the following penalties and interest rules are established:

Interest: The interest beginning in 2016 is based on the Federal Short Term Rate as reported in the preceding July, rounded to the nearest whole percent plus 5%. The Federal Short Term Rate in July of 2015 was .48%, thus rounded down to 0% + 5%. This translates into a rate of 5% per annum (annual rate) or .4167% per month for calendar year 2016.

Penalty: The penalty beginning in 2016 is 50% of the amount not timely paid (a one-time charge). A penalty of $25 for failure to file timely, (New for Troy Township JEDD in 2016), any withholding monthly, quarterly or W3 for each month or fraction thereof that the return remains unfiled not to exceed $150 for each such failure.

FORM
MD-1

2016 TROY TOWNSHIP JEDD
EMPLOYER'S MONTHLY DEPOSIT OF TAX WITHHELD
RETURN THIS FORM WITH REMITTANCE

MAIL TO:
CITY OF TOLEDO
DIVISION OF TAXATION
1 GOVERNMENT CTR, SUITE 2070
TOLEDO, OH 43604-2280

SIGNATURE _____ PHONE # _____

TITLE_____ DATE _____

AMOUNT OF TAX $	

MAKE CHECK OR MONEY ORDER PAYABLE TO:
"COMMISSIONER OF TAXATION CITY OF TOLEDO"

FID# _____

ACCOUNT NO. _____

M-1

FOR TAX PERIOD ENDING **January 31, 2016**

DUE ON OR BEFORE **February 16, 2016**

NAME &
ADDRESS

VALIDATION

cut here ✂

FORM
MD-2

2016 TROY TOWNSHIP JEDD
EMPLOYER'S MONTHLY DEPOSIT OF TAX WITHHELD
RETURN THIS FORM WITH REMITTANCE

MAIL TO:
CITY OF TOLEDO
DIVISION OF TAXATION
1 GOVERNMENT CTR, SUITE 2070
TOLEDO, OH 43604-2280

SIGNATURE _____ PHONE # _____

TITLE_____ DATE _____

AMOUNT OF TAX $	

MAKE CHECK OR MONEY ORDER PAYABLE TO:
"COMMISSIONER OF TAXATION CITY OF TOLEDO"

FID# _____

ACCOUNT NO. _____

M-2

FOR TAX PERIOD ENDING **February 29, 2016**

DUE ON OR BEFORE **March 15, 2016**

NAME &
ADDRESS

VALIDATION

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FORM
MD-3

2016 TROY TOWNSHIP JEDD
EMPLOYER'S MONTHLY DEPOSIT OF TAX WITHHELD
RETURN THIS FORM WITH REMITTANCE

MAIL TO:
CITY OF TOLEDO
DIVISION OF TAXATION
1 GOVERNMENT CTR, SUITE 2070
TOLEDO, OH 43604-2280

SIGNATURE _____ PHONE # _____

TITLE_____ DATE _____

AMOUNT OF TAX $	

MAKE CHECK OR MONEY ORDER PAYABLE TO:
"COMMISSIONER OF TAXATION CITY OF TOLEDO"

FID# _____

ACCOUNT NO. _____

M-3

FOR TAX PERIOD ENDING **March 31, 2016**

DUE ON OR BEFORE **April 18, 2016**

NAME &
ADDRESS

VALIDATION

FORM
MD-4

2016 TROY TOWNSHIP JEDD
EMPLOYER'S MONTHLY DEPOSIT OF TAX WITHHELD
RETURN THIS FORM WITH REMITTANCE

MAIL TO:
CITY OF TOLEDO
DIVISION OF TAXATION
1 GOVERNMENT CTR, SUITE 2070
TOLEDO, OH 43604-2280

SIGNATURE _____ PHONE # _____

TITLE_____ DATE _____

AMOUNT OF TAX $	

MAKE CHECK OR MONEY ORDER PAYABLE TO:
"COMMISSIONER OF TAXATION CITY OF TOLEDO"

FID# _____

ACCOUNT NO. _____

M-4

FOR TAX PERIOD ENDING **April 30, 2016**

DUE ON OR BEFORE **May 16, 2016**

NAME &
ADDRESS

VALIDATION

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FORM
MD-5

2016 TROY TOWNSHIP JEDD
EMPLOYER'S MONTHLY DEPOSIT OF TAX WITHHELD
RETURN THIS FORM WITH REMITTANCE

MAIL TO:
CITY OF TOLEDO
DIVISION OF TAXATION
1 GOVERNMENT CTR, SUITE 2070
TOLEDO, OH 43604-2280

SIGNATURE _____ PHONE # _____

TITLE_____ DATE _____

AMOUNT OF TAX $	

MAKE CHECK OR MONEY ORDER PAYABLE TO:
"COMMISSIONER OF TAXATION CITY OF TOLEDO"

FID# _____

ACCOUNT NO. _____

M-5

FOR TAX PERIOD ENDING **May 31, 2016**

DUE ON OR BEFORE **June 15, 2016**

NAME &
ADDRESS

VALIDATION

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FORM
MD-6

2016 TROY TOWNSHIP JEDD
EMPLOYER'S MONTHLY DEPOSIT OF TAX WITHHELD
RETURN THIS FORM WITH REMITTANCE

MAIL TO:
CITY OF TOLEDO
DIVISION OF TAXATION
1 GOVERNMENT CTR, SUITE 2070
TOLEDO, OH 43604-2280

SIGNATURE _____ PHONE # _____

TITLE_____ DATE _____

AMOUNT OF TAX $	

MAKE CHECK OR MONEY ORDER PAYABLE TO:
"COMMISSIONER OF TAXATION CITY OF TOLEDO"

FID# _____

ACCOUNT NO. _____

M-6

FOR TAX PERIOD ENDING **June 30, 2016**

DUE ON OR BEFORE **July 15, 2016**

NAME &
ADDRESS

VALIDATION

FORM
MD-7

2016 TROY TOWNSHIP JEDD
EMPLOYER'S MONTHLY DEPOSIT OF TAX WITHHELD
RETURN THIS FORM WITH REMITTANCE

MAIL TO:
CITY OF TOLEDO
DIVISION OF TAXATION
1 GOVERNMENT CTR, SUITE 2070
TOLEDO, OH 43604-2280

SIGNATURE _____ PHONE # _____

TITLE_____ DATE _____

AMOUNT OF TAX $	

MAKE CHECK OR MONEY ORDER PAYABLE TO:
"COMMISSIONER OF TAXATION CITY OF TOLEDO"

FID# _____

ACCOUNT NO. _____

M-7

FOR TAX PERIOD ENDING **July 31, 2016**

DUE ON OR BEFORE **August 15, 2016**

NAME & ADDRESS

VALIDATION

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FORM
MD-8

2016 TROY TOWNSHIP JEDD
EMPLOYER'S MONTHLY DEPOSIT OF TAX WITHHELD
RETURN THIS FORM WITH REMITTANCE

MAIL TO:
CITY OF TOLEDO
DIVISION OF TAXATION
1 GOVERNMENT CTR, SUITE 2070
TOLEDO, OH 43604-2280

SIGNATURE _____ PHONE # _____

TITLE_____ DATE _____

AMOUNT OF TAX $	

MAKE CHECK OR MONEY ORDER PAYABLE TO:
"COMMISSIONER OF TAXATION CITY OF TOLEDO"

FID# _____

ACCOUNT NO. _____

M-8

FOR TAX PERIOD ENDING **August 31, 2016**

DUE ON OR BEFORE **September 15, 2016**

NAME & ADDRESS

VALIDATION

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FORM
MD-9

2016 TROY TOWNSHIP JEDD
EMPLOYER'S MONTHLY DEPOSIT OF TAX WITHHELD
RETURN THIS FORM WITH REMITTANCE

MAIL TO:
CITY OF TOLEDO
DIVISION OF TAXATION
1 GOVERNMENT CTR, SUITE 2070
TOLEDO, OH 43604-2280

SIGNATURE _____ PHONE # _____

TITLE_____ DATE _____

AMOUNT OF TAX $	

MAKE CHECK OR MONEY ORDER PAYABLE TO:
"COMMISSIONER OF TAXATION CITY OF TOLEDO"

FID# _____

ACCOUNT NO. _____

M-9

FOR TAX PERIOD ENDING **September 30, 2016**

DUE ON OR BEFORE **October 17, 2016**

NAME & ADDRESS

VALIDATION

FORM
MD-10

2016 TROY TOWNSHIP JEDD
EMPLOYER'S MONTHLY DEPOSIT OF TAX WITHHELD
RETURN THIS FORM WITH REMITTANCE

MAIL TO:
CITY OF TOLEDO
DIVISION OF TAXATION
1 GOVERNMENT CTR, SUITE 2070
TOLEDO, OH 43604-2280

SIGNATURE _____ PHONE # _____

TITLE_____ DATE _____

AMOUNT OF TAX $	

MAKE CHECK OR MONEY ORDER PAYABLE TO:
"COMMISSIONER OF TAXATION CITY OF TOLEDO"

FID# _____

ACCOUNT NO. _____

M-10

FOR TAX PERIOD ENDING **October 31, 2016**

DUE ON OR BEFORE **November 15, 2016**

NAME & ADDRESS

VALIDATION

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FORM
MD-11

2016 TROY TOWNSHIP JEDD
EMPLOYER'S MONTHLY DEPOSIT OF TAX WITHHELD
RETURN THIS FORM WITH REMITTANCE

MAIL TO:
CITY OF TOLEDO
DIVISION OF TAXATION
1 GOVERNMENT CTR, SUITE 2070
TOLEDO, OH 43604-2280

SIGNATURE _____ PHONE # _____

TITLE_____ DATE _____

AMOUNT OF TAX $	

MAKE CHECK OR MONEY ORDER PAYABLE TO:
"COMMISSIONER OF TAXATION CITY OF TOLEDO"

FID# _____

ACCOUNT NO. _____

M-11

FOR TAX PERIOD ENDING **November 30, 2016**

DUE ON OR BEFORE **December 15, 2016**

NAME & ADDRESS

VALIDATION

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FORM
MD-12

2016 TROY TOWNSHIP JEDD
EMPLOYER'S MONTHLY DEPOSIT OF TAX WITHHELD
RETURN THIS FORM WITH REMITTANCE

MAIL TO:
CITY OF TOLEDO
DIVISION OF TAXATION
1 GOVERNMENT CTR, SUITE 2070
TOLEDO, OH 43604-2280

SIGNATURE _____ PHONE # _____

TITLE_____ DATE _____

AMOUNT OF TAX $	

MAKE CHECK OR MONEY ORDER PAYABLE TO:
"COMMISSIONER OF TAXATION CITY OF TOLEDO"

FID# _____

ACCOUNT NO. _____

M-12

FOR TAX PERIOD ENDING **December 31, 2016**

DUE ON OR BEFORE **January 17, 2017**

NAME & ADDRESS

VALIDATION

FORM
MD-SUP

2016 TROY TOWNSHIP JEDD
EMPLOYER'S MONTHLY DEPOSIT OF TAX WITHHELD
RETURN THIS FORM WITH REMITTANCE

MAIL TO:
CITY OF TOLEDO
DIVISION OF TAXATION
1 GOVERNMENT CTR, SUITE 2070
TOLEDO, OH 43604-2280

SIGNATURE _____ PHONE # _____

TITLE_____ DATE _____

AMOUNT OF TAX $	

MAKE CHECK OR MONEY ORDER PAYABLE TO:
"COMMISSIONER OF TAXATION CITY OF TOLEDO"

FID# _____

ACCOUNT NO. _____

SUPPLEMENTAL FOR TAX PERIOD ENDING

DUE ON OR BEFORE

NAME &
ADDRESS

VALIDATION

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INSTRUCTIONS FOR TOLEDO FORM W-3

The original of this reconciliation form must be filed with the COMMISSIONER OF TAXATION, TROY TOWNSHIP JEDD, ONE GOVERNMENT CTR STE 2070, TOLEDO OH 43604-2280 on or before **February 28, 2017** unless written request for extension has been made to and granted (in writing) by the Commissioner of Taxation. this form must be accompanied by copies of the employee's statement (Form W-2) showing: 1) name and address of employee; (2) social security number; (3) gross earnings paid before any payroll deductions; and (4) amount of TROY TOWNSHIP JEDD and OTHER CITY income tax withheld. Income tax withheld for other cities must be included on each individual W-2 or attachment to the W-2. If Line 5 indicates a balance due, the amount due should accompany this return: If Line 5 indicates an overpayment, a refund request signed by the employer should be made.

If non-employee compensation of $600.00 or more per individual was paid for work performed in Troy Township JEDD, copies of 1099-Misc's MUST be submitted on or before **February 28, 2017**.

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FORM
W-3

2016 TROY TOWNSHIP JEDD
RECONCILIATION OF INCOME TAX WITHHELD FROM WAGES
DUE FEBRUARY 28, 2017

MAIL TO:
CITY OF TOLEDO
DIVISION OF TAXATION
1 GOVERNMENT CTR, SUITE 2070
TOLEDO, OH 43604-2280

1. TOTAL NUMBER OF W-2 FORMS SUBMITTED HEREWITH _____
2. TOLEDO QUALIFYING WAGES PAID..... _____

2a. ADDITIONAL TROY TOWNSHIP TAXES WITHHELD..... _____

3. TOTAL TROY TOWNSHIP INCOME TAX WITHHELD FROM WAGES AS SHOWN BY EMPLOYEE'S STATEMENTS. (SHOULD EQUAL 2-1/4% OF LINE 2, PLUS LINE 2A ABOVE..... _____

FID# _____

ACCOUNT NO. _____

NAME &
ADDRESS

SIGNED _____

TITLE _____

PHONE# _____

TROY TOWNSHIP JEDD withholding payment remitted:

JANUARY..... _____
FEBRUARY..... _____
MARCH..... _____
APRIL..... _____
MAY..... _____
JUNE..... _____
JULY..... _____
AUGUST..... _____
SEPTEMBER..... _____
OCTOBER..... _____
NOVEMBER..... _____
DECEMBER..... _____

4. TOTAL REMITTED..... _____
5. BALANCE OF TAX DUE (Line 3 - Line 4) _____
6. OVERPAYMENT..... _____

☐ REFUND AMOUNT _____

☐ CARRY FORWARD AMOUNT _____