



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

# 2018

## EMPLOYER'S QUARTERLY 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:

**Electronic Filing:** If the employer, agent of the employer, or other payer is required to make payments electronically for the purpose of paying federal taxes withheld on payments for employees under Section 6302 of the Internal Revenue Code, 26 C.F.R. 31.6302.1, or any other federal statute or regulation, the payments and subsequent payments, based on the Tax Administrator's determination, shall be required to be made by electronic funds transfer to the Tax Administrator of all taxes withheld on behalf of Toledo. If the payment is required to be made by electronic funds transfer, the payment is considered to be made when the payment is credited to an account designated by the Tax Administrator for the receipt of tax payments.

**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 **postmarked** not later than fifteen days after the last day of each month except for those required to electronically file (see TMC 1905.06(B)).

**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 30 days 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. (See the layout on our website for electronically filing your W-2's).

### **PENALTY AND INTEREST:**

Effective January 1, 2018, and as mandated by the State of Ohio Revised Code Section 718.03 the following penalties and interest rules are established:

**Interest:** The interest in 2018 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 2017 was .91%, thus rounded up to 1% + 5%. This translates into a rate of 6% per annum (annual rate) or .5% per month for calendar year 2018.

**Penalty:** The penalty in 2018 is 50% of the amount not timely paid (a one-time charge). A penalty of \$25 for failure to file timely (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  
QD-1

**2018 TROY TOWNSHIP JEDD  
EMPLOYER'S QUARTERLY 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 \_\_\_\_\_

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

FID# \_\_\_\_\_

ACCOUNT NO. \_\_\_\_\_

AMOUNT OF TAX	\$	
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**Q-1**

FOR TAX PERIOD ENDING **March 31, 2018**

DUE ON OR BEFORE **April 30, 2018**

NAME &  
ADDRESS

VALIDATION	
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FORM  
QD-2

**2018 TROY TOWNSHIP JEDD  
EMPLOYER'S QUARTERLY 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 \_\_\_\_\_

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

FID# \_\_\_\_\_

ACCOUNT NO. \_\_\_\_\_

AMOUNT OF TAX	\$	
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**Q-2**

FOR TAX PERIOD ENDING **June 30, 2018**

DUE ON OR BEFORE **July 31, 2018**

NAME &  
ADDRESS

VALIDATION	
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FORM  
QD-3

**2018 TROY TOWNSHIP JEDD  
EMPLOYER'S QUARTERLY 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 \_\_\_\_\_

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

FID# \_\_\_\_\_

ACCOUNT NO. \_\_\_\_\_

AMOUNT OF TAX	\$	
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**Q-3**

FOR TAX PERIOD ENDING **September 30, 2018**

DUE ON OR BEFORE **October 31, 2018**

NAME &  
ADDRESS

VALIDATION	
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2018 TROY TOWNSHIP JEDD EMPLOYER'S QUARTERLY 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 \_\_\_\_\_

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

AMOUNT OF TAX \$ [ ]

FID# \_\_\_\_\_

ACCOUNT NO. \_\_\_\_\_

Q-4

FOR TAX PERIOD ENDING December 31, 2018

DUE ON OR BEFORE January 31, 2019

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, CITY OF TOLEDO, ONE GOVERNMENT CTR STE 2070, TOLEDO OH 43604-2280 on or before February 28, 2019 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.

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2018 TROY TOWNSHIP JEDD RECONCILIATION OF INCOME TAX WITHHELD FROM WAGES DUE FEBRUARY 28, 2019

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

Troy Township JEDD withholding payment remitted:

- QUARTER 1..... \_\_\_\_\_
QUARTER 2..... \_\_\_\_\_
QUARTER 3..... \_\_\_\_\_
QUARTER 4..... \_\_\_\_\_

FID# \_\_\_\_\_

ACCOUNT NO. \_\_\_\_\_

NAME & ADDRESS

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

SIGNED \_\_\_\_\_

TITLE \_\_\_\_\_

PHONE# \_\_\_\_\_

REFUND AMOUNT \_\_\_\_\_

CARRY FORWARD AMOUNT \_\_\_\_\_