CITY OF SPRINGFIELD
INCOME TAX DIVISION
76 E. HIGH STREET
SPRINGFIELD OH 45502
(937) 324-7357

FORM W-1

FORM W-3

EMPLOYER CITY TAX WITHHOLDING BOOKLET

FOR TAX YEARS 2016 AND FORWARD

NOTE TO EMPLOYERS

These forms are to be used for the filing of withholding payments. The W-1 forms can be used for either monthly or quarterly periods. The W-3 is for the year end reconciliation. Also included is a summary worksheet for your records. If you have any questions, you may contact our office at (937) 324-7357. Additional forms and information are available on the City of Springfield website at www.springfieldohio.gov. If required to make Federal withholding tax payments electronically, you are also required to pay Springfield withholding taxes by electronic funds transfer. You may file and pay electronically using 3 different options:

1. Tax Connect on the city website
2. Ohio Business Gateway
3. ACH Credit – using your own template and software. Contact tax office for details.

GENERAL INFORMATION

Each employer located within or doing business within the City of Springfield who employs one or more persons, is required to withhold the City of Springfield income tax at the rate of 2.0% from all compensation allocated or set aside for, or paid to, the employee(s). Each employer is required to file the Employer's Return of City Tax Withheld (Form W-1) along with the monthly, semi-monthly or quarterly withholding payments on or before the due dates as shown below. The failure of any employer to receive or procure Form W-1 shall not excuse him/her from making this return or from remitting the tax withheld. Per ORC 718, for tax years 2017 and forward:

THRESHOLD

1. Monthly remittance is required if the total Springfield withholding during the preceding calendar year exceeded $2,399.00; or any month of the preceding quarter exceeded $200.00.
2. Semi-monthly remittance is required if the total Springfield withholding during the preceding calendar year exceeded $11,999.00; or any month of the preceding calendar year exceeded $1,000.00.
3. Quarterly remittance is allowed when monthly or semi-monthly remittance is not required.

DUE DATES

1. **Monthly** – due by the 15th day of the next month.
2. **Quarterly** – due by the last day of the month following the end of the quarter.
3. **Semi-monthly** – taxes withheld during the first 15 days of a month are due by the 3rd banking day after the 15th of the month. Taxes withheld after the 15th of the month to the end of the month are due by the 3rd banking day after the last day of the month.

FORM W-1 FILING INSTRUCTIONS

LINE 1 Enter the total compensation allocated, or set aside, or paid to, all taxable employees during the filing period. If no compensation was allocated, set aside, or paid during this period, record a zero (0) on lines 1-7 and return Form W-1 to the City of Springfield, Income Tax Division.

LINE 2 Compute tax due. (2.0% times payroll.)

LINE 3 Enter any adjustments to the tax withheld on line 2; e.g., additional tax withheld at employee request, other city payments, etc. All adjustments must be explained.

LINE 4 Amount of tax due must be paid with this return.

LINES 5 & 6 Penalty and Interest on late payments will be calculated by the City of Springfield, Income Tax Division.

LINE 7 Tax due plus penalty and interest, if applicable.

The Name, Address, Federal Identification Number and Responsible Officer's information must be provided for the return to be complete.

PENALTY AND INTEREST

Payment and Form W-1 not received on or before the due date shall be considered delinquent and shall be subject to penalty and interest charges as provided for in the City of Springfield Tax Ordinance. Contact the City of Springfield, Income Tax Division, (937) 324-7357 for the applicable charges.

TAX YEARS 2017 AND FORWARD

Late Payment Penalty: 50% of tax due

Interest: Federal short-term rate

Late Filing Penalty: $25.00 per late month

FORM W-1 EMPLOYER'S RETURN OF CITY TAX WITHHELD

PERIOD ENDING	DUE ON OR BEFORE	ACCOUNT NO.

CITY OF SPRINGFIELD
INCOME TAX DIVISION
P.O. BOX 5200
SPRINGFIELD OH 45501-5200
(937) 324-7357
www.springfieldohio.gov

1. COMPENSATION SUBJECT TO CITY OF SPRINGFIELD TAX ..... $ _____
2. TAX DUE **(2.0%)** ..... _____
3. ADJUSTMENTS (Explain fully below) ..... _____
4. BALANCE DUE ..... _____
5. PENALTY (To be calculated by Income Tax Division) ..... _____
6. INTEREST (To be calculated by Income Tax Division) ..... _____
7. TOTAL (Make checks payable to the City of Springfield)..... $ _____

I hereby certify that the information and statements contained herein are true and correct to best of my knowledge.

Signed By: _____
(Responsible Officer)

Date: _____

Print Name: _____

Telephone: _____

Email Address: _____

NAME AND ADDRESS: Federal I.D. Number _____

OFFICE USE ONLY	P/M Date: _____

IS THIS A COURTESY WITHHOLDING? ✔ YES ✔ NO
Notify the City of Springfield, Income Tax Division, promptly of any change in ownership or name and address shown above.

If line 3, ADJUSTMENTS, was completed, provide explanation here: _____

If this is an AMENDED RETURN, provide explanation here: _____

If this is a FINAL RETURN, provide additional information:

OUT OF BUSINESS ✔ _____ MERGED ✔ _____ OTHER ✔ _____
Effective Date Effective Date Provide Explanation

NEW OWNER'S NAME AND ADDRESS

NEW OWNER'S FEDERAL IDENTIFICATION NUMBER

If out of business, you are still required to reconcile tax withholdings by February 28 of the following year.

CITY OF SPRINGFIELD WITHHOLDING TAX RECONCILIATION FOR TAX YEAR _____

SUBMIT BY FEBRUARY 28. **W-2s MUST BE ATTACHED** Acct #: _____

NAME AND ADDRESS: Fed ID No. _____

P/M Date: _____

1) TOTAL NUMBER OF W-2S ATTACHED ..... _____
2) TOTAL PAYROLL FOR YEAR: ..... $ _____
3) LESS PAYROLL NOT SUBJECT TO TAX (PROVIDE EXPLANATION): ..... $ _____
4) PAYROLL SUBJECT TO TAX: ..... $ _____
5) WITHHOLDING TAX LIABILITY @ 2.0% OF LINE 4: ..... $ _____
6) TAX WITHHELD ..... $ _____
7) MANDATORY: Enter larger of line 5 or line 6 ..... $ _____

   COURTESY: Enter line 6
8) TOTAL PAID: ..... $ _____
9) DIFFERENCE (line 7 minus line 8): ..... $ _____

   IF OVERPAYMENT: REFUND _____ CREDIT TO NEXT YEAR _____

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

Total Paid For Year: ..... $ _____

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

Signed _____ Date _____

Print Name: _____ Telephone _____

Email Address: _____

MAIL TO: **CITY OF SPRINGFIELD**
INCOME TAX DIVISION
P.O. BOX 5200
SPRINGFIELD OH 45501-5200

Form W-3

ANNUAL RECONCILIATION (FORM W-3)

GENERAL INFORMATION

On or before February 28 of each year, each employer must file a withholding reconciliation on the City of Springfield Form W-3. Copies of all W-2 forms applicable to the reconciliation must be attached. All W-2 forms must furnish the name, address, social security number, gross wages, all city tax withheld, name of city for which tax was 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 the City of Springfield tax. The listing must contain the same information as required on the W-2 form. An adding machine tape listing the amounts of the City of Springfield income tax withheld, as indicated by the individual employee W-2 statements, should be included with the W-3.

SPECIFIC FILING INFORMATION

The Form W-3 must show a breakdown of all withholding payments made in the boxes provided. Lines 1-9 must also be completed. The amount paid and the amount withheld should be equal. If line 9 indicates a balance due of $1.00 or more, submit the payment along with Form W-3 on or before February 28. If line 9 indicates an over payment of more than $10.00, either request a refund or use a credit on your next withholding voucher. The completed Form W-3 and all attachments must be submitted to the City of Springfield, Income Tax Division, P.O. Box 5200, Springfield, Ohio 45501 on or before February 28.

Contact the City of Springfield, Income Tax Division at (937) 324-7357 for assistance.

WITHHOLDING TAX WORKSHEET

(Keep for your records - Do not file)

Period Ending	Due Date	Amount	Date	Check Number	Period Ending	Due Date	Amount	Date	Check Number
1/31	2/15	_____	_____	_____	7/31	8/15	_____	_____	_____
2/28	3/15	_____	_____	_____	8/31	9/15	_____	_____	_____
3/31	4/15	_____	_____	_____	9/30	10/15	_____	_____	_____
1st Qtr.	4/30	_____	_____	_____	3rd Qtr.	10/31	_____	_____	_____
4/30	5/15	_____	_____	_____	10/31	11/15	_____	_____	_____
5/31	6/15	_____	_____	_____	11/30	12/15	_____	_____	_____
6/30	7/15	_____	_____	_____	12/31	1/15	_____	_____	_____
2nd Qtr.	7/31	_____	_____	_____	4th Qtr.	1/31	_____	_____	_____