CITY OF MAUMEE 400 CONANT ST. MAUMEE OH 43537-3300 HOURS MONDAY – FRIDAY 8:00 AM – 4:30 PM TELEPHONE: (419) 897-7122 FAX: (419) 897-8924

FAX: (419) 897-8924 WWW.MAUMEE.ORG EMAIL: TAX@MAUMEE.ORG

EMPLOYER'S MUNICIPAL INCOME TAX WITHHOLDING FORMS
FORM MW1 (MONTHLY STATEMENT)
FORM MW3 (ANNUAL RECONCILIATION)

COMMISSIONER OF TAXATION CITY OF MAUMEE

400 CONANT STREET MAUMEE, OH 43537-3300

PHONE: 419-897-7122 FAX: 419-897-8924 Website: www.maumee.org

Account No.

EMPLOYERS: FILE YOUR 2022 PAYROLL WITHHOLDING TAX

"TAX CONNECT" Online Tax System is available for Maumee Employers

- Employers can File and Pay Maumee Withholding Tax Payments Online at: www.maumee.org
- View your Tax Account history.

Employers also have the same options as in the past to report Payroll Withholding Tax using the Ohio Business Gateway or the ACH Electronic Filing systems.



WE ACCEPT VISA, MASTERCARD & DISCOVER CARDS

The City of Maumee Tax Division now accepts Credit / Debit Card payments. Payments can be made online at www.maumee.org or at the Tax Division Counter or by phone (419) 897-7122.

INSTRUCTIONS FOR PREPARING AND FILING WITHHOLDING RETURN (FORM MW-1)

WHO MUST FILE:

Each employer within the City of Maumee, Ohio who employs one or more persons is required to withhold the tax of one and a half percent (1.5%) from all qualifying wages paid to employees at the time such compensation is paid, and to file Withholding Return (Form W-1) and remit the tax to the Maumee Income Tax Division.

Deposit Requirements:

Quarterly - If less than \$300 per month is withheld, the deposit is due by the last day of the month following the last day of each calendar quarter.

Monthly - If more than \$300 and less than \$3,000 is withheld for a monthly period, the deposit is due by the 15th day of the following month.

<u>Semi-Monthly</u> - If more than \$3,000 is withheld, the deposits are due by the third banking day after the 15th day and the last day of the month.

For a complete description of deposit requirements, you may request a copy of the tax ordinance for the city of Maumee or access the city code at www.maumee.org.

Failure to File Return and Pay Tax

All taxes, including taxes withheld or required to be withheld from wages by an employer, and remaining unpaid after they become due shall bear interest on the amount of the unpaid tax at the rate of five percent (5%) per annum (.42% per month or fraction of a month). The taxpayers upon

whom said taxes are imposed as required by the Ordinance, shall be liable in addition thereto, to a penalty of 50% of the amount not timely paid and a late filing penalty of \$25 per month or fraction of a month for a maximum of 6 months (\$150).

In addition, any taxpayer who shall fail or refuse to make any return or declaration required by the Ordinance, or any taxpayer who shall refuse to permit the commissioner of Taxation to examine their books, or who shall knowingly make any incomplete, false or fraudulent return, or who shall attempt to avoid the payment of tax, shall be guilty of a first degree misdemeanor and shall be fined not more than \$1,000 or imprisoned for not more than 6 months or both.

How to Prepare This Form:

<u>Line 1</u> – Enter total compensation PAID to all taxable employees during the period for which return is made. If no compensation was paid during the period so indicate and return Form MW-1. A MW-1 form is required regardless if there were no withholdings for that period.

 $\underline{\text{Line 2}}$ – Enter total ACTUAL tax withheld from taxable employees during the period for CITY OF MAUMEE INCOME TAX.

<u>Line 3</u> – Adjust current payment of actual tax withheld for under payment in previous period. For overpayment in previous period, file amended return for that period.

Line 6 - Enter total amount to be remitted.

2022 CITY OF MAUMEE OHIO, EMPLOYER'S MON	THLY RETURN OF TAX WITH	IHELD	AMENDED	Return with Payment
No. of Employees Represented on line No. 1 Below 1. Taxable Earnings paid al Employees subject to City of Maumee, Ohio 1.5% (.015) Income Tax Is this a courtesy withholding? □ YES		contained h	tify that the informatic erein are true and cor	on and statements rect.
Is this a final return? ☐ YES ☐ NO If yes, attach explanation	1)	
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	JANUARY		400 Co Maumee, OH	
	MUST BE RECEIVED BY		(419) 89	
	FEBRUARY 15, 2022	2		
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Notify the Division of Taxation promptly of any change in owner Form MW1	•	and e	7	d, stamped envelope.
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	DECEMBER		400 Conar Maumee, OH 43	
	MUST BE RECEIVED BY		(419) 897-	

JANUARY 15, 2023

Form MW3 CITY OF MAUMEE – DIVISION OF INCOME TAX

400 CONANT ST., MAUMEE, OH 43537-3300

PHONE: (419) 897-7122 • www.maumee.org • email: tax@maumee.org

WITHHOLDING TAX RECONCILIATION RETURN FOR TAX YEAR 2022 MUST BE RETURNED WITH W-2'S BY THE LAST DAY OF FEBRUARY

 Number of W-2's attached Number of employees working in Maumee at year end Total payroll for the year Less payroll not subject to tax Attach explanation Payroll subject to tax Withholding tax liability at 1-1/2% of Line 5 Total Maumee tax withheld par W-2's 	\$\$ \$\$	8. Quarter ended March 31\$ 9. Quarter ended June 30\$ 10. Quarter ended September 30\$ 11. Quarter ended December 31\$ 12. Credits from prior year\$ 13. Total remitted for year\$ 14. Amount due or overpaid*\$ Difference between Lines 6 and 13 Final Return? Yes No If Yes, reason	Do you withhold tax as a courtesy or because the employee(s) work(s) in the City of Maumee?
EMPLOYER ACCT# FID# TAXPAYER NAME AND ADDRESS		true and correct. Signed By Date Print Name Official Title	
If name or address is incorrect, make necessary changes.		Owner Partner, M	ember, President, Treasurer

GENERAL INFORMATION

On or before the last day of February of each year, each employer must file a withholding reconciliation on the City of Maumee Form MW3. Copies of all W-2 forms applicable to the reconciliation must be attached. All W-2s must include the name, address, social security number, amount of Maumee tax withheld, amount of qualifying wages, name of other city taxes withheld, amounts of other city taxes withheld and the qualifying wages for each other city. If copies of the W-2 forms are not available, each employer must provide a listing of all employees subject to Maumee tax. The listing shall require the same type of information as is required on the W-2 form.

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

SPECIFIC FILING INFORMATION

The front of the Form MW3 must show a breakdown of all withholding payments made quarterly or monthly, in the boxes provided. Lines 1-7 must be completed. The total tax paid should be equal to 1.5% of Line 5. The completed MW3 form and all attachments must be submitted to the division of Taxation, City of Maumee, 400 Conant St., Maumee OH 43537-3300 on or before the last day of February of each year. Any questions in completing the Form MW3 should be referred to the Division of Taxation at (419) 897-7122, or email tax@maumee.org.

2022 Change of Maumee Employee, Name Address or Status

Please use this form to report any changes of mailing address, name, or Out-of-business information. If this change is because you are out of business, you must file a final reconciliation for the final period you were in business on Form MW3. If a change in ownership or a change to business status (such as changing from a sole proprietorship to a corporation) occurs, and you receive a new Federal Employer Identification Number (FEIN), you must file a final reconciliation MW3 for the old account and compete the reverse side of this form to obtain a new Maumee account number. If a merger has taken place the non-survivor must files a final reconciliation Form MW3 and complete the merger information on Maumee Business Questionnaire.

Prev	/ious	Bus	siness	Name
and	Maili	ng A	Addre	ss

Mail to:

CITY OF MAUMEE DIVISION OF INCOME TAX 400 CONANT ST. MAUMEE OH 43537-3300

New Name, Mailing and Location Address, Business Closure			
Business name			
Owner's name/responsible party			
New mailing address			
City	State	ZIP code	
Physical location (street address and numb	per)		
City	State	ZIP code	
Business Closure Date	Telephone Number		
	()		