

COMMISSIONER OF TAXATION

400 Conant Street, Maumee, Ohio 43537

Phone: 419-897-7120 • Fax: 419-897-8924 • Email: tax@maumee.org • Website: www.maumee.org

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

WHO MUST FILE:

Each employer within the City of Maumee 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.

<u>Monthly</u> - 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.

<u>Line 2</u> – 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, fi le amended return for that period.

Line 6 – Enter total amount to be remitted.

2023 CITY OF MAUMEE OHIO, EMPLOYER'S MON	INLT RETURN OF TAX WITH	HELD 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		I hereby certify that the information contained herein are true and correct	
Is this a courtesy withholding? ☐ YES Is this a final return? ☐ YES ☐ NO		(Signed)	
If yes, attach explanation	1	(Official Title)	
Actual Tax Withheld in reporting period for City Income Tax	2	(Federal ID No.)	Date
3. Adjustment of Tax for prior quarter (see instructions)	3	THIS RETURN MU	
4. Penalty (See Instructions)	4	ON OR BEFORE THE DUE MAKE CHECK OR MONEY	
5. Interest (See Instructions)	5	COMMISSIONER	
6. Total – (Lines 2-5)	6		
If no wages paid this quarter, mark "NONE" and return this form v	vith explanation.	MAIL T	
EMPLOYER	EOD THE MONTH(S) OF	DIVISION OF T	
NAME AND ADDRESS Account #	_ FOR THE MONTH(S) OF JANUARY	400 Cona	nt St.
	MUST BE RECEIVED BY	Maumee, OH 4 (419) 897	
	FEBRUARY 15, 2023		
Notify the Division of Taxation promptly of any change in own Form MW1 2023 CITY OF MAUMEE OHIO, EMPLOYER'S MON	·	a.i.a o.i.o.oo oo ii aaai oo	
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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		I hereby certify that the information contained herein are true and correct	
Is this a final return?		(Signed)	
If yes, attach explanation	1	(Official Title)	Date
Actual Tax Withheld in reporting period for City Income Tax	2	(Federal ID No.)	
Adjustment of Tax for prior quarter (see instructions)	3	 THIS RETURN MU	JST BE FILED
Penalty (See Instructions)	4	ON OR BEFORE THE DUE	DATE SHOWN BELOW
Terraity (See Instructions) Interest (See Instructions)	5	MAKE CHECK OR MONEY	
6. Total – (Lines 2-5)	6	COMMISSIONER	OF IAXALION
If no wages paid this quarter, mark "NONE" and return this form v	with explanation	⊟ MAIL	го:
EMPI OVER	•	DIVISION OF	
NAME AND ADDRESS Account #		CITY OF MA 400 Cona	
	FEBRUARY	Maumee, OH 4	
	MUST BE RECEIVED BY	(419) 897	-1 122
	MARCH 15, 2023		
Notify the Division of Taxation promptly of any change in ow Form MW1	nership or name and address show	If receipt is desired, suln above. and enclose self-address	
2023 CITY OF MAUMEE OHIO, EMPLOYER'S MON	THLY RETURN OF TAX WITH	HELD AMENDED	Return with Payment
No. of Employees Represented on line No. 1 Below 1. Taxable Earnings paid al Employees subject to		I hereby certify that the information	and statements
City of Maumee, Ohio 1.5% (.015) Income Tax		contained herein are true and correct	ot.
Is this a courtesy withholding?		(Signed)	
Is this a final return? ☐ YES ☐ NO If yes, attach explanation	1	(Official Title)	
Actual Tax Withheld in reporting period for City Income Tax		(Federal ID No.)	Date
	3	THIS RETURN MU	IST BE FILED
Adjustment of Tax for prior quarter (see instructions)	4	ON OR BEFORE THE DUE	
4. Penalty (See Instructions) F. Interest (See Instructions)	5	MAKE CHECK OR MONEY	
5. Interest (See Instructions)	6	COMMISSIONER	OF TAXATION
6. Total – (Lines 2-5)		⊟ MAIL-	го:
If no wages paid this quarter, mark "NONE" and return this form v	nui expianation.	DIVISION OF 1	TAXATION
EMPLOYER NAME AND ADDRESS Account #	FOR THE MONTH(S) OF	CITY OF MA 400 Cona	
	MARCH	Maumee, OH 4	3537-3300
	MUST BE RECEIVED BY	(419) 897	-7122
	APRIL 15, 2023		
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2023 CITY OF MAUMEE OHIO, EMPLOYER'S MONT	HLY RETURN OF TAX WITHH	ELD _	_ 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			y that the information ein are true and corre	
Is this a courtesy withholding? ☐ YES Is this a final return? ☐ YES ☐ NO If yes, attach explanation	1			
Actual Tax Withheld in reporting period for City Income Tax	2		0.)	Date
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Interest (See Instructions)	5	MAKE	CHECK OR MONEY COMMISSIONER	ORDER PAYABLE TO: OF TAXATION
6. Total – (Lines 2-5)	6		MAII	ΤΟ.
If no wages paid this quarter, mark "NONE" and return this form wit EMPLOYER NAME AND ADDRESS Account #	·		MAIL DIVISION OF CITY OF M 400 Cons Maumee, OH (419) 897	TAXATION AUMEE ant St. 43537-3300 7-7122
Notify the Division of Taxation promptly of any change in owner Form MW1	ership or name and address shown a			ibmit additional copy sed, stamped envelope.
2023 CITY OF MAUMEE OHIO, EMPLOYER'S MONT	HLY RETURN OF TAX WITHH	ELD	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 Is this a final return?		contained her	y that the information ein are true and corre	ct.
If yes, attach explanation	1	(Official Title)		
Actual Tax Withheld in reporting period for City Income Tax	2	(Federal ID No	o.)	Date
3. Adjustment of Tax for prior quarter (see instructions)	3		THIS RETURN MI	
4. Penalty (See Instructions)	4			DATE SHOWN BELOW
5. Interest (See Instructions)	5	MAKE	CHECK OR MONEY COMMISSIONER	ORDER PAYABLE TO:
6. Total – (Lines 2-5)	6		COMMISSIONER	OF IAXATION
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EMPLOYER NAME AND ADDRESS Account #	FOR THE MONTH(S) OF	CITY OF MAUMEE 400 Conant St.		
	MAY		Maumee, OH	43537-3300
	MUST BE RECEIVED BY		(419) 897	7-7122
	JUNE 15, 2023			
Notify the Division of Taxation promptly of any change in owns Form MW1				bmit additional copy sed, stamped envelope.
2023 CITY OF MAUMEE OHIO, EMPLOYER'S MONT	HLY RETURN OF TAX WITHH	ELD	AMENDED	Return with Payment
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Is this a final return? ☐ YES ☐ NO If yes, attach explanation	1			
Actual Tax Withheld in reporting period for City Income Tax	2).)	Date
Adjustment of Tax for prior quarter (see instructions)	3		THIS RETURN M	UST BE FILED
	4	ON OF		DATE SHOWN BELOW
4. Penalty (See Instructions)	5	MAKE		ORDER PAYABLE TO:
5. Interest (See Instructions)			COMMISSIONER	OF TAXATION
6. Total – (Lines 2-5)	6		MAIL	TO:
If no wages paid this quarter, mark "NONE" and return this form wit	h explanation.		DIVISION OF	
EMPLOYER NAME AND ADDRESS Account #	FOR THE MONTH(S) OF		CITY OF M	
THE AND ADDRESS	JUNE		400 Cona Maumee, OH	
	MUST BE RECEIVED BY		(419) 897	
	JULY 15, 2023			
	JULI 13, 2023			

2023 CITY OF MAUMEE OHIO, EMPLOYER'S MONTI	HLY RETURN OF TAX WITH	IELD	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		I hereby certify contained here	y that the information ein are true and corre	and statements
Is this a courtesy withholding?		(Signed)		
If yes, attach explanation	1	(Official Title)		
Actual Tax Withheld in reporting period for City Income Tax	2	(Federal ID No	o.)	Date
3. Adjustment of Tax for prior quarter (see instructions)	3	ON OF	THIS RETURN M	UST BE FILED DATE SHOWN BELOW
4. Penalty (See Instructions)	4			ORDER PAYABLE TO:
5. Interest (See Instructions)	5		COMMISSIONER	
6. Total – (Lines 2-5)	6		MAII	TO:
If no wages paid this quarter, mark "NONE" and return this form with	n explanation.	_	MAIL DIVISION OF	
EMPLOYER NAME AND ADDRESS Account #	FOR THE MONTH(S) OF		CITY OF M	AUMEE
NAME AND ADDRESS	JULY		400 Con Maumee, OH	
	MUST BE RECEIVED BY		(419) 897	
	AUGUST 15, 2023			
		lf v	accipt is desired su	ıbmit additional copy
Notify the Division of Taxation promptly of any change in owne Form MW1	rship or name and address shown			sed, stamped envelope.
2023 CITY OF MAUMEE OHIO, EMPLOYER'S MONTI	HLY RETURN OF TAX WITH	HELD	AMENDED	Return with Payment
No. of Employees Represented on line No. 1 Below 1. Taxable Earnings paid al Employees subject to		I hereby certify	y that the information ein are true and corre	and statements
City of Maumee, Ohio 1.5% (.015) Income Tax Is this a courtesy withholding? □ YES				9G1.
Is this a final return?	4	, , ,		
If yes, attach explanation	1	(Official little)		Date
Actual Tax Withheld in reporting period for City Income Tax	2	(Federal ID No).)	
3. Adjustment of Tax for prior quarter (see instructions)	3	Ī	THIS RETURN M	
4. Penalty (See Instructions)	4			DATE SHOWN BELOW
5. Interest (See Instructions)	5		CHECK OR MONEY	ORDER PAYABLE TO:
6. Total – (Lines 2-5)	6			
If no wages paid this quarter, mark "NONE" and return this form with	n explanation.		MAIL DIVISION OF	
EMPLOYER NAME AND ADDRESS Account #	FOR THE MONTH(S) OF		CITY OF M	
NAME AND ADDRESS	AUGUST		400 Con Maumee, OH	
	MUST BE RECEIVED BY		(419) 897	
	SEPTEMBER 15, 2023	3		
	021 12111B211 10, 2020			
Notify the Division of Taxation promptly of any change in owne	rship or name and address shown			ibmit additional copy sed, stamped envelope.
Form MW1		and c	molose sen addres.	seu, stampeu envelope.
2023 CITY OF MAUMEE OHIO, EMPLOYER'S MONTI	HLY RETURN OF TAX WITHF	HELD	AMENDED	Return with Payment
No. of Employees Represented on line No. 1 Below 1. Taxable Earnings paid al Employees subject to			y that the information ein are true and corre	
City of Maumee, Ohio 1.5% (.015) Income Tax		Contained Here	om are true affu coffe	ю.
Is this a courtesy withholding? ☐ YES Is this a final return? ☐ YES ☐ NO		(Signed)		
If yes, attach explanation	1	(Official Title)		
Actual Tax Withheld in reporting period for City Income Tax	2	(Federal ID No	o.)	Date
3. Adjustment of Tax for prior quarter (see instructions)	3	Ī	THIS RETURN M	
4. Penalty (See Instructions)	4			DATE SHOWN BELOW
5. Interest (See Instructions)	5		COMMISSIONER	ORDER PAYABLE TO:
6. Total – (Lines 2-5)	6			
If no wages paid this quarter, mark "NONE" and return this form with	n explanation.	_	MAIL	
EMPLOYER Account #	FOR THE MONTH(S) OF		DIVISION OF CITY OF M	
NAME AND ADDRESS	SEPTEMBER		400 Con	ant St.
	MUST BE RECEIVED BY		Maumee, OH (419) 897	
			(, 50)	
	OCTOBER 15, 2023			

Notify the Division of Taxation promptly of any change in ownership or name and address shown above. Form MW1

If receipt is desired, submit additional copy and enclose self-addressed, stamped envelope.

2023 CITY OF MAUMEE OHIO, EMPLOYER'S MONT	HLY RETURN OF TAX WITHH	IELD _	_ AMENDED	Return with Payment
No. of Employees Represented on line No. 1 Below 1. Taxable Earnings paid at Employees subject to City of Maumee, Ohio 1.5% (.015) Income Tax		I hereby certification	y that the information ein are true and corre	n and statements ect.
Is this a courtesy withholding? ☐ YES Is this a final return? ☐ YES ☐ NO				
If yes, attach explanation	1	(Official Title)		Date
Actual Tax Withheld in reporting period for City Income Tax	2	(Federal ID No	D.)	
3. Adjustment of Tax for prior quarter (see instructions)	3	ON OF	THIS RETURN M BEFORE THE DUE	UST BE FILED EDATE SHOWN BELOW
Penalty (See Instructions)	4			Y ORDER PAYABLE TO:
5. Interest (See Instructions)	5		COMMISSIONER	
6. Total – (Lines 2-5)	6			TO:
If no wages paid this quarter, mark "NONE" and return this form with	h explanation.	_	MAIL DIVISION OF	
EMPLOYER NAME AND ADDRESS Account #	FOR THE MONTH(S) OF OCTOBER		CITY OF M 400 Con	IAUMEE ant St.
	MUST BE RECEIVED BY		Maumee, OH (419) 89	
	NOVEMBER 15, 2023			
Notify the Division of Taxation promptly of any change in owner Form MW1	·	above. and e	enclose self-addres	ubmit additional copy sed, stamped envelope.
2023 CITY OF MAUMEE OHIO, EMPLOYER'S MONT	HLY RETURN OF TAX WITHH	IELD _	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 her	y that the information ein are true and corre	ect.
Is this a final return? ☐ YES ☐ NO		(Signed)		
If yes, attach explanation	1	(Official Title)		Date
Actual Tax Withheld in reporting period for City Income Tax	2	(Federal ID No	o.)	
3. Adjustment of Tax for prior quarter (see instructions)	3	ON OF	THIS RETURN M	UST BE FILED E DATE SHOWN BELOW
4. Penalty (See Instructions)	4			
5. Interest (See Instructions)	5	MAKE	COMMISSIONER	Y ORDER PAYABLE TO:
6. Total – (Lines 2-5)	6		COMMISSIONEN	TOT TAXATION
If no wages paid this quarter, mark "NONE" and return this form with	th explanation.		MAIL	
EMPLOYER		DIVISION OF TAXATION CITY OF MAUMEE		
NAME AND ADDRESS Account #	` '		400 Con	
	NOVEMBER		Maumee, OH	
	MUST BE RECEIVED BY		(419) 89	1-1 122
	DECEMBER 15, 2023			
Notify the Division of Taxation promptly of any change in own Form MW1	ership or name and address shown			ubmit additional copy sed, stamped envelope.
2023 CITY OF MAUMEE OHIO, EMPLOYER'S MONT	HLY RETURN OF TAX WITHH	IELD	AMENDED	Return with Payment
No. of Employees Represented on line No. 1 Below 1. Taxable Earnings paid al Employees subject to			y that the information	
City of Maumee, Ohio 1.5% (.015) Income Tax		Contained ner	ciir arc truc aria corre	501.
Is this a courtesy withholding? ☐ YES Is this a final return? ☐ YES ☐ NO		(Signed)		
If yes, attach explanation	1	(Official Title)		
Actual Tax Withheld in reporting period for City Income Tax	2	1	o.)	Date
Adjustment of Tax for prior quarter (see instructions)	3		THIS RETURN M	UST BE FILED
Penalty (See Instructions)	4	ON OF	R BEFORE THE DUE	DATE SHOWN BELOW
5. Interest (See Instructions)	5	MAKE		Y ORDER PAYABLE TO:
,	6	-	COMMISSIONER	OFTAXATION
6. Total – (Lines 2-5) If no wages paid this quarter, mark "NONE" and return this form with the for		Ⅎ	MAIL	TO:
	ιι ελριατιατίστι.		DIVISION OF	
EMPLOYER NAME AND ADDRESS Account #	FOR THE MONTH(S) OF		CITY OF M	
MILL HID HUDIEUU	DECEMBER		400 Con Maumee, OH	
	MUST BE RECEIVED BY		(419) 89	
	JANUARY 15, 2024			

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 2023 MUST BE RETURNED WITH W-2'S BY THE LAST DAY OF FEBRUARY

ZIP code

ZIP code

EMPLOYER ACCT# FID#IAME AND ADDRESS		I hereby certify that the information and strue and correct. Signed By Date Print Name	
1-1/2% of Line 5		Final Return? Yes No If Yes, reason	*Refunds are NOT automatically issued. If refund of overpayment is requested please attach explanation. If additional tax is due, enclose payment with return.
Number of employees working in Maumee at year end	\$	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	courtesy or because the employee(s) work(s) in the City of Maumee?
Number of W-2's attached	\$	8. Quarter ended March 31\$\$	Non-resident Employers

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.

2023 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.

Previous Business Name and Mailing Address	New Name, Mailing and Location Address, Business Closure			
	Business name			
	Owner's name/responsible party			
	New mailing address			
	City	State	ZIP cod	
Mail to:	Physical location (street address a	and number)		
CITY OF MAUMEE DIVISION OF INCOME TAX 400 CONANT ST.	City	State	ZIP cod	
MAUMEE OH 43537-3300	Business Closure Date	Telephone Number		