

**MMT JEDZ, EMPLOYER'S RETURN OF TAX WITHHELD**

AMENDED

**Return with Payment**

No. of Employees Represented on line No. 1 Below	
1. Taxable Earnings paid all Employees subject to MMT JEDZ, 1.5% (.015) Income Tax	
Is this a courtesy withholding? <input type="checkbox"/> YES	
Is this a final return? <input type="checkbox"/> YES <input type="checkbox"/> NO	
If yes, attach explanation	1
2. Actual Tax Withheld in reporting period for MMT JEDZ Income Tax	2
3. Adjustment of Tax for prior quarter (see instructions)	3
4. Penalty (See Instructions)	4
5. Interest (See Instructions)	5
6. Total - (Lines 2-5)	6

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

(Signed) \_\_\_\_\_

(Official Title) \_\_\_\_\_ Date \_\_\_\_\_

Federal ID No. \_\_\_\_\_

Email \_\_\_\_\_

THIS RETURN MUST BE FILED ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO:  
**COMMISSIONER OF TAXATION**

**MAIL TO:**  
**DIVISION OF TAXATION**  
**MMT JEDZ**  
400 Conant St.  
Maumee, OH 43537-3300  
(419) 897-7120

If no wages paid this quarter, mark "NONE" and return this form with explanation.

**EMPLOYER NAME/ADDRESS** Account No. \_\_\_\_\_ FOR THE MONTH(S) OF \_\_\_\_\_  
MUST BE RECEIVED BY \_\_\_\_\_

Notify the Division of Taxation promptly of any change in ownership.  
FORM MMT-W-1

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

## INSTRUCTIONS FOR PREPARING AND FILING WITHHOLDING RETURN (FORM MMT-W-1)

### Who Must File:

Each employer within MMT JEDZ who employs one or more persons is required to withhold the tax of one and a half percent (1.5%) from all compensation paid to employees at the time such compensation is paid, and to file Withholding Return (Form MMT-W-1) and remit the tax to the MMT JEDZ 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 \$3000 is withheld for a monthly period, the deposit is due by the 15th day of the following month.

Semi-Monthly - If more than \$3000 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 MMT JEDZ or access the tax code at [www.maumee.org](http://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 (0.42% 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 \$1000 or imprisoned for not more than 6 months or both. The failure of any taxpayer to receive a return or declaration form shall not excuse them from filing a return or declaration or from paying the tax.

### How to Prepare This Form:

Line 1 – 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 MMT-W-1. A MMT-W-1 form is required regardless if there were no withholdings for that period.

Line 2 – Enter total ACTUAL tax withheld from taxable employees during the period for MMT JEDZ INCOME TAX.

Line 3 – 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.