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Please change tax year if necessary

2020 CITY OF OREGON OHIO, 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 City of Oregon, Ohio, 2.25% (.0225) Income Tax Is this a courtesy withholding? ☐ YES Is this a final return? ☐ YES ☐ NO If yes, attach explanation	1
2. Actual Tax Withheld in reporting period for City 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

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

EMPLOYER NAME/ADDRESS

Please select period below

FOR THE MONTH(S) OF

MUST BE RECEIVED BY

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

(Signed) _____

(Official Title) _____ Date

Federal ID No. _____

Email _____

Phone _____

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

MAKE CHECK OR MONEY ORDER PAYABLE TO:
OREGON CITY - INCOME TAX

MAIL TO:
CITY OF OREGON
INCOME TAX DEPARTMENT
5330 Seaman Road
Oregon, OH 43616
(419) 698-7034
incometax@oregonohio.org

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

Notify the Income Tax Department promptly of any change in ownership.

FORM OW-1

IMPORTANT WITHHOLDING TAX CHANGES EFFECTIVE 1-1-2017

Please read carefully to understand the changes mandated by Ohio Revised Code (ORC) Chapter 718
(House Bill 5 – Municipal Income Tax Uniformity)

DEPOSIT FREQUENCY REQUIREMENTS:

MONTHLY – Employers must remit monthly if withholding in the previous calendar year exceeded $2399 or if the amount required to be withheld during any month of the previous calendar quarter exceeded $200. ***The due date is the 15th of the following month.***

QUARTERLY – Employers can remit quarterly if their withholdings are under the threshold described for monthly filers. **The due date is the last day of the month following the quarter end.**

RECONCILIATION DUE DATE:

The reconciliation due date is the last day of February of the following year.

INTEREST AND PENALTIES:

Interest – See City website at *www.oregonohio.org/tax-department* for rates *(Interest is based on the Federal rate and may change annually.)*

Late Payment Penalty – 3.0% per month or fraction thereof; penalty cannot exceed 50% of the amount not timely paid.

Late File Penalty - $25 per month or fraction of a month with a maximum of $150.

Helpful Information for Preparing the Monthly/Quarterly Coupon (Form OW-1)

WHO MUST FILE:

Each employer located within or doing business within the City of Oregon, Ohio who employs one or more persons is required to withhold Oregon Income Tax. The Oregon income tax of 2.25% is required to be withheld from Qualifying Wages paid to all employees, **regardless of age**.

DEFINITION OF TAXABLE EARNINGS:

The term "Taxable Earnings" has the same meaning as "Qualifying Wages" as defined in ORC 718.03 (A). For most employees this is the "Medicare Wage" amount. Medicare Exempt Employees are subject to the same requirements even though Box 5 of the W-2 is blank.

Includes:

- 401(K), 457, and Supplemental Unemployment Compensation Benefits (SUB pay)
- Nonqualified Deferred Compensation Plans
- Stock Options

Does <u>NOT</u> include:

- IRS Section 125 wages (Cafeteria Plans)

Failure to File Return and Pay Tax

Any individual, firm or corporation who fails, neglects or refuses to file a return, who refuses to pay the tax, penalties and interest imposed, who refuses to permit the Tax Administrator or any duly authorized agent or employee to examine his books, records and papers, who knowingly makes an incomplete, false or fraudulent return, or who attempts to do anything to avoid payment of the whole or any part of the 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, for each offense. The failure of any taxpayer to receive or procure Form OW-1 is not reasonable cause for failing to make payment and file a return, or relieve you of your obligations to file in a timely manner.

Any check in payment of tax, penalty and/or interest which is returned to the City marked insufficient funds, account closed or stop payment, shall be subject to a $20 charge for the purpose of defraying additional processing expenses incurred by the city.

The employer is responsible for payment of under-withholding.

Withholding Tax Worksheet
(Keep for your records – Do not file)

Month Ending	Due Date	Check#	Date	Amount
1/31	2/15	_____	_____	_____
2/28	3/15	_____	_____	_____
3/31	4/15	_____	_____	_____
or 1st qtr	4/30	_____	_____	_____
4/30	5/15	_____	_____	_____
5/31	6/15	_____	_____	_____
6/30	7/15	_____	_____	_____
or 2nd qtr	7/31	_____	_____	_____

Withholding Tax Worksheet
(Keep for your records – Do not file)

Month Ending	Due Date	Check#	Date	Amount
7/31	8/15	_____	_____	_____
8/31	9/15	_____	_____	_____
9/30	10/15	_____	_____	_____
or 3rd qtr	10/31	_____	_____	_____
10/31	11/15	_____	_____	_____
11/30	12/15	_____	_____	_____
12/31	1/15	_____	_____	_____
or 4th qtr	1/31	_____	_____	_____