



City of Alliance
Division of Taxation
P.O. Box 2025
Alliance, Ohio 44601
Phone: 330-821-9190

IMPORTANT TAX INFORMATION

2016 EMPLOYER MUNICIPAL WITHHOLDING BOOK

Pursuant to the passage of Amended Substitute House Bill 5 in December 2014, new State mandated municipal income tax guidelines have been established, effective with tax returns due for tax years beginning January 1, 2016 and after.

Changes in filing due date for employee withholding; Withholding remittance and payment must be received no later than the 15th of the month following the reporting period.

Changes in monthly and quarterly withholding thresholds; Employers must remit monthly if withholding in the previous calendar year exceeded \$2,399 or if the amount required to be withheld during any month of the previous calendar quarter exceeded \$200.00.

Employers can remit quarterly if their withholdings are under the thresholds described for monthly filers.

Withholding guidelines for employers with transient workers and for those employers qualified as a "small employer".

Changes in penalty and interest rates; Late payment penalty is a one-time 50% penalty of the unpaid balance at the time payment is due.

Interest will be calculated at the July federal short-term interest rate **plus** 5.00% for 2016 returns, paid in 2016. The monthly interest rate is 0.42%.

Details are available at www.cityofalliance.com.

INSTRUCTIONS FOR PREPARING AND FILING FORM EQR

WHO MUST FILE:

Every business entity which conducts business within the corporate limits of the City of Alliance, regardless of where that entity is located, is required to withhold tax from all compensated employees at the time or times such compensations is paid, or in case of any type of deferred compensation, when such compensation is earned. Taxes on deferred compensation shall be withheld and remitted to the City on the same basis as if the compensation were not deferred. The business entity must also file form EQR and remit such tax to the Tax Department on or before the due date shown.

Definition of "Employer"

The term "employer" means an individual, copartnership, association, corporation (including a corporation of the first or non-profit class), governmental administration, agency, arm, authority, board, body, branch bureau, department, division, section, unit, or any other entity, who or that employs one or more persons a salary, wage, commission, or other compensation basis, whether or not such employer is engaged in business as defined in the ordinance and in the Regulations.

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 \$500 or imprisoned for not more than 6 months, or both, for each offense. The failure of any taxpayer to receive a return shall not excuse such taxpayer from filing a return of paying the tax due.

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 \$25.00 charge for the purpose of defraying additional processing expenses incurred by the City.

All wages earned in Alliance must be withheld on, for all employees age 16 and over.

If no wages paid in any given quarter mark "NONE" and return this form.

The employer is responsible for payment of under-withholding.

The income tax rate for City of Alliance is 2.0% effective July 1, 2007.

*** PLEASE NOTE ***

Any employer, business, or individual who operates within the City of Alliance and uses sub-contract labor and/or issues 1099s to individuals or businesses is required to remit copies of all such 1099s to the Income Tax Office each year. These are due by February 28 following the calendar year just ended unless an extension is requested in writing and approved by the Tax Office.

CITY OF ALLIANCE, OHIO

EMPLOYER'S RETURN OF TAX WITHHELD

TAX RATE 2%

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

- 1. Taxable Earnings paid all Employees subject to Alliance, Ohio, City Income TAX \$ _____
- 2. Actual Tax Withheld in period for Alliance Income Tax \$ _____
- 3. Adjustment of Tax for prior period _____
- 4. Interest: _____
- 5. Penalty: _____
- 6. Total \$ _____

(Signed) _____
 (Official Title) _____ Date _____

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

PRINT COMPANY NAME, ADDRESS AND FEDERAL EIN BELOW

FOR MONTH(S) OF JANUARY 2016

DUE ON OR BEFORE: FEBRUARY 15, 2016

MAIL TO: MAKE CHECK OR MONEY ORDER PAYABLE TO CITY OF ALLIANCE
 INCOME TAX DEPT
 P.O. BOX 2025
 ALLIANCE, OHIO 44601
 PHONE (330) 821-9190

Notify Income Tax Department promptly of any changes in ownership, name or address shown above.

CITY OF ALLIANCE, OHIO

EMPLOYER'S RETURN OF TAX WITHHELD

TAX RATE 2%

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- 4. Interest: _____
- 5. Penalty: _____
- 6. Total \$ _____

(Signed) _____
 (Official Title) _____ Date _____

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

PRINT COMPANY NAME, ADDRESS AND FEDERAL EIN BELOW

FOR MONTH(S) OF FEBRUARY 2016

DUE ON OR BEFORE: MARCH 15, 2016

MAIL TO: MAKE CHECK OR MONEY ORDER PAYABLE TO CITY OF ALLIANCE
 INCOME TAX DEPT
 P.O. BOX 2025
 ALLIANCE, OHIO 44601
 PHONE (330) 821-9190

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- 3. Adjustment of Tax for prior period _____
- 4. Interest: _____
- 5. Penalty: _____
- 6. Total \$ _____

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 (Official Title) _____ Date _____

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MAIL TO: INCOME TAX DEPT
 P.O. BOX 2025
 ALLIANCE, OHIO 44601
 PHONE (330) 821-9190

PRINT COMPANY NAME, ADDRESS AND FEDERAL EIN BELOW
 FOR MONTH(S) OF
MARCH 2016

DUE ON OR BEFORE: **APRIL 15, 2016**

Notify Income Tax Department promptly of any changes in ownership, name or address shown above.

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

- 1. Taxable Earnings paid all Employees subject to Alliance, Ohio, City Income TAX \$ _____
- 2. Actual Tax Withheld in period for Alliance Income Tax \$ _____
- 3. Adjustment of Tax for prior period _____
- 4. Interest: _____
- 5. Penalty: _____
- 6. Total \$ _____

(Signed) _____
 (Official Title) _____ Date _____

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

MAIL TO: INCOME TAX DEPT
 P.O. BOX 2025
 ALLIANCE, OHIO 44601
 PHONE (330) 821-9190

PRINT COMPANY NAME, ADDRESS AND FEDERAL EIN BELOW
 FOR MONTH(S) OF
APRIL 2016

DUE ON OR BEFORE: **MAY 15, 2016**

Notify Income Tax Department promptly of any changes in ownership, name or address shown above.

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

- 1. Taxable Earnings paid all Employees subject to Alliance, Ohio, City Income TAX \$ _____
- 2. Actual Tax Withheld in period for Alliance Income Tax \$ _____
- 3. Adjustment of Tax for prior period _____
- 4. Interest: _____
- 5. Penalty: _____
- 6. Total \$ _____

(Signed) _____
 (Official Title) _____ Date _____

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

MAIL TO: INCOME TAX DEPT
 P.O. BOX 2025
 ALLIANCE, OHIO 44601
 PHONE (330) 821-9190

PRINT COMPANY NAME, ADDRESS AND FEDERAL EIN BELOW
 FOR MONTH(S) OF
MAY 2016

DUE ON OR BEFORE: **JUNE 15, 2016**

Notify Income Tax Department promptly of any changes in ownership, name or address shown above.

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

- 1. Taxable Earnings paid all Employees subject to Alliance, Ohio, City Income TAX \$ _____
- 2. Actual Tax Withheld in period for Alliance Income Tax \$ _____
- 3. Adjustment of Tax for prior period _____
- 4. Interest: _____
- 5. Penalty: _____
- 6. Total \$ _____

(Signed) _____
 (Official Title) _____ Date _____

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MAIL TO: INCOME TAX DEPT
 P.O. BOX 2025
 ALLIANCE, OHIO 44601
 PHONE (330) 821-9190

PRINT COMPANY NAME, ADDRESS AND FEDERAL EIN BELOW
 FOR MONTH(S) OF
JUNE 2016

DUE ON OR BEFORE: **JULY 15, 2016**

Notify Income Tax Department promptly of any changes in ownership, name or address shown above.

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

- 1. Taxable Earnings paid all Employees subject to Alliance, Ohio, City Income TAX \$ _____
- 2. Actual Tax Withheld in period for Alliance Income Tax \$ _____
- 3. Adjustment of Tax for prior period _____
- 4. Interest: _____
- 5. Penalty: _____
- 6. Total \$ _____

(Signed) _____
 (Official Title) _____ Date _____

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

MAIL TO: INCOME TAX DEPT
 P.O. BOX 2025
 ALLIANCE, OHIO 44601
 PHONE (330) 821-9190

PRINT COMPANY NAME, ADDRESS AND FEDERAL EIN BELOW
 FOR MONTH(S) OF
JULY 2016

DUE ON OR BEFORE: **AUGUST 15, 2016**

Notify Income Tax Department promptly of any changes in ownership, name or address shown above.

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

- 1. Taxable Earnings paid all Employees subject to Alliance, Ohio, City Income TAX \$ _____
- 2. Actual Tax Withheld in period for Alliance Income Tax \$ _____
- 3. Adjustment of Tax for prior period _____
- 4. Interest: _____
- 5. Penalty: _____
- 6. Total \$ _____

(Signed) _____
 (Official Title) _____ Date _____

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

MAIL TO: INCOME TAX DEPT
 P.O. BOX 2025
 ALLIANCE, OHIO 44601
 PHONE (330) 821-9190

PRINT COMPANY NAME, ADDRESS AND FEDERAL EIN BELOW
 FOR MONTH(S) OF
AUGUST 2016

DUE ON OR BEFORE: **SEPTEMBER 15, 2016**

Notify Income Tax Department promptly of any changes in ownership, name or address shown above.

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

- 1. Taxable Earnings paid all Employees subject to Alliance, Ohio, City Income TAX \$ _____
- 2. Actual Tax Withheld in period for Alliance Income Tax \$ _____
- 3. Adjustment of Tax for prior period _____
- 4. Interest: _____
- 5. Penalty: _____
- 6. Total \$ _____

(Signed) _____
 (Official Title) _____ Date _____

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

PRINT COMPANY NAME, ADDRESS AND FEDERAL EIN BELOW

FOR MONTH(S) OF SEPTEMBER 2016

DUE ON OR BEFORE: OCTOBER 15, 2016

MAIL TO: INCOME TAX DEPT
 P.O. BOX 2025
 ALLIANCE, OHIO 44601
 PHONE (330) 821-9190

Notify Income Tax Department promptly of any changes in ownership, name or address shown above.

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

- 1. Taxable Earnings paid all Employees subject to Alliance, Ohio, City Income TAX \$ _____
- 2. Actual Tax Withheld in period for Alliance Income Tax \$ _____
- 3. Adjustment of Tax for prior period _____
- 4. Interest: _____
- 5. Penalty: _____
- 6. Total \$ _____

(Signed) _____
 (Official Title) _____ Date _____

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

PRINT COMPANY NAME, ADDRESS AND FEDERAL EIN BELOW

FOR MONTH(S) OF OCTOBER 2016

DUE ON OR BEFORE: NOVEMBER 15, 2016

MAIL TO: INCOME TAX DEPT
 P.O. BOX 2025
 ALLIANCE, OHIO 44601
 PHONE (330) 821-9190

Notify Income Tax Department promptly of any changes in ownership, name or address shown above.

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

- 1. Taxable Earnings paid all Employees subject to Alliance, Ohio, City Income TAX \$ _____
- 2. Actual Tax Withheld in period for Alliance Income Tax \$ _____
- 3. Adjustment of Tax for prior period _____
- 4. Interest: _____
- 5. Penalty: _____
- 6. Total \$ _____

(Signed) _____
 (Official Title) _____ Date _____

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

PRINT COMPANY NAME, ADDRESS AND FEDERAL EIN BELOW

FOR MONTH(S) OF NOVEMBER 2016

DUE ON OR BEFORE: DECEMBER 15, 2016

MAIL TO: INCOME TAX DEPT
 P.O. BOX 2025
 ALLIANCE, OHIO 44601
 PHONE (330) 821-9190

Notify Income Tax Department promptly of any changes in ownership, name or address shown above.

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

- 1. Taxable Earnings paid all Employees subject to Alliance, Ohio, City Income TAX \$
2. Actual Tax Withheld in period for Alliance Income Tax \$
3. Adjustment of Tax for prior period
4. Interest:
5. Penalty:
6. Total \$

(Signed)
(Official Title)
Date

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

PRINT COMPANY NAME, ADDRESS AND FEDERAL EIN BELOW FOR MONTH(S) OF DECEMBER 2016

MAKE CHECK OR MONEY ORDER PAYABLE TO CITY OF ALLIANCE MAIL TO: INCOME TAX DEPT P.O. BOX 2025 ALLIANCE, OHIO 44601 PHONE (330) 821-9190

DUE ON OR BEFORE: JANUARY 15, 2017

Notify Income Tax Department promptly of any changes in ownership, name or address shown above.

RECONCILIATION INSTRUCTIONS

IMPORTANT:

Photocopies, computer print-outs, or typed information will be accepted in lieu of original W-2 forms provided equivalent information is presented. If moving expenses, sick pay, profit sharing and/or deferred compensation are included in gross wages, specify amounts separately.

The original of this reconciliation must be filed with the TAX DEPARTMENT, CITY OF ALLIANCE, P.O. Box 2025, Alliance, Ohio 44601 on or before February 28, unless a written request for extension has been made and granted (in writing) by the Administrator. This form must be accompanied by copies of employee's statements (Form W-2) showing: (1) name and address of employee; (2) social security number; (3) gross earnings earned before any deductions; (4) amount of ALLIANCE and other municipal income tax withheld; (5) name, address and ALLIANCE account number of employer.

If Line 5 indicates a balance due, the amount thereof should accompany this return; If Line 5 indicates an overpayment, a refund request signed by the employer may be made.

The income tax rate for City of Alliance is 2.0% effective July 1, 2007

RECONCILIATION OF ALLIANCE INCOME TAX WITHHELD FROM WAGES

CITY OF ALLIANCE, OHIO

- 1. Total number of employees as represented by Form W-2 or equivalent submitted herewith
2. Total wages subject to Alliance Tax paid during 2016 as shown on employee's statement W-2.
3. Tax Due Alliance Line 2x2%(.02)
4. Total ALLIANCE Income Tax Withheld during 2016 From: (Form SW-1) JAN \$ JUL \$ FEB \$ AUG \$ MAR \$ SEP \$ APR \$ OCT \$ MAY \$ NOV \$ JUN \$ DEC \$

- 5. Total \$
6. Difference between Lines 3 & 5

If Line 6 indicates a balance due, the amount thereof should accompany this return; If Line 6 indicates an overpayment, a refund request signed by the employer should be made.

I hereby certify that the information contained herein and in any exhibits attached are true and correct.

Signed
Official Title

PLEASE USE THESE LABELS
TO RETURN YOUR MONTHLY
WITHHOLDING PAYMENTS TO
THE CITY.

CITY OF ALLIANCE
INCOME TAX DEPT
PO BOX 2025
ALLIANCE, OHIO 44601

CITY OF ALLIANCE
INCOME TAX DEPT
PO BOX 2025
ALLIANCE, OHIO 44601

CITY OF ALLIANCE
INCOME TAX DEPT
PO BOX 2025
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ALLIANCE, OHIO 44601

PLEASE USE THESE LABELS
TO RETURN YOUR MONTHLY
WITHHOLDING PAYMENTS TO
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CITY OF ALLIANCE
INCOME TAX DEPT
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INCOME TAX DEPT
PO BOX 2025
ALLIANCE, OHIO 44601

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

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

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

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