ATHENS CITY INCOME TAX DEPARTMENT
8 EAST WASHINGTON STREET, SUITE 303
ATHENS, OH 45701-2496
PHONE: (740) 592-3337
FAX: (740) 592-6400
WEB SITE: www.ci.athens.oh.us

IMPORTANT TAX INFORMATION

EMPLOYER MUNICIPAL QUARTERLY WITHHOLDING BOOKLET

The City of Athens requires electronic reporting and payment of withholding tax. Reporting and payments can be submitted through the Ohio Business Gateway, Electronic Funds Transfer or the City Withholding Tool at **http://www.ci.athens.oh.us/auditor_taxwithholding.cfm**.

Vouchers are to be used for courtesy withholdings only.

INSTRUCTIONS FOR PREPARING AND FILING WITHHOLDING RETURN (FORM W/H)

WHO MUST FILE:

Chapter 15.01.06 of the Athens City Code of Ordinances and the Ohio Revised Code Section 718.03 states:

(A) In accordance with rules and regulations prescribed by the Administrator, each employer within or doing business within the City shall deduct at the time of payment of the salary, wage, commission or other compensation, "the tax of one and six tenths and five one-hundredths percent (1.65%) of qualifying wages," which are wages as defined in Internal Revenue Code Section 3121(a), generally the **Medicare Wage Box** of the Form W-2. "The employer shall be liable for payment of the tax required to be deducted and withheld, whether or not such taxes have in fact been withheld."

FAILURE TO FILE RETURN AND PAY TAX

Chapter 15.01.12 of the Athens City Code of Ordinance states:

(A) Any person who shall:

(1) Fail, neglect or refuse to make any return or declaration required by this chapter, or...

(4) Fail, neglect or refuse to withhold the tax from his employees or remit such withholding to the administrator... shall be guilty of a misdemeanor and shall be fined not more than one thousand dollars ($1,000.00) or imprisoned not more than six (6) months or both, for each offense."

In addition, Chapter 15.01.10 of the Athens City Code of Ordinances states:

(A) All taxes imposed and all monies withheld or required to be withheld by employers under the provisions of this chapter and remaining unpaid after they become due shall bear interest at the rate of one and one-half percent (1.5%) per month or fraction thereof.

(B) In addition to interest as provided in paragraph (A) hereof, penalties based on unpaid tax are hereby imposed as follows:

(2) For failure to remit taxes withheld from employees; two dollars per day ($2.00), not to exceed fifty dollars ($50.00) per year, or three percent (3%) per month or fraction thereof, whichever is greater."

LINE BY LINE INSTRUCTIONS FOR COMPLETING FORM W/H

1. Report total salaries, wages, commissions and other compensation.
2. Report total salaries, wages, commissions, and other compensation for the requested period from which Athens City Income Tax should have been withheld. For residents of the City this would be the total of all of the aforementioned, regardless of where it was earned. Do not, however, report any income subject to another municipal income tax if that tax is being withheld. For non-residents, this would be the total of the aforementioned earned within the Athens City Limits.
3. Report the amount of Athens City Income Tax actually withheld in the requested period. This figure should be 1.65% of Line 2 with small differences as a result of rounding. If we feel you have over or under withheld, you will be contacted.
4. Report adjustments (plus or minus) to any Form W/H previously filed for the same calendar year. Adjustments for previous calendar years should be discussed with our office (740) 592-3337 for proper handling.
5. The amount paid should be equal Line 3 plus or minus Line 4.

CITY OF ATHENS OHIO, EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

☐ AMENDED		
1. Total Wages Paid this Period	$	
2. Wages Subject to Athens Tax this Period	$	
3. Athens Tax Withheld this Period at 1.65% (.0165)	$	
4. Athens Courtesy Tax Withheld this period at 0.65% (.0065) or other % _____	$	
5. Adjustments to prior returns Explain: _____	$	
6. Total Amount Paid	$	

NAME AND ADDRESS

FIN: _____

FOR THE PERIOD ENDING
MARCH 31, 2015

MUST BE RECEIVED BY
APRIL 30, 2015

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

(Signed) _____

(Official Title) _____ Date _____

(Phone) _____

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF ATHENS INCOME TAX DEPARTMENT

FILE RETURN AND MAIL TO:
ATHENS CITY INCOME TAX DEPARTMENT
8 EAST WASHINGTON STREET, SUITE 303
ATHENS, OH 45701-2496
PHONE: (740) 592-3337
FAX: (740) 592-6400
www.ci.athens.oh.us

Notify the Income Tax Department promptly of any change in ownership or name and address shown above.
FORM W/H

CITY OF ATHENS OHIO, EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

☐ AMENDED

1. Total Wages Paid this Period ..... $
2. Wages Subject to Athens Tax this Period ..... $
3. Athens Tax Withheld this Period at 1.65% (.0165) ..... $
4. Athens Courtesy Tax Withheld this period at 0.65% (.0065) or other % _____ $
5. Adjustments to prior returns ..... $
   Explain: _____
6. Total Amount Paid ..... $

NAME AND ADDRESS

FIN: _____

FOR THE PERIOD ENDING
JUNE 30, 2015

MUST BE RECEIVED BY
JULY 31, 2015

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

(Signed) _____

(Official Title) _____ Date _____

(Phone) _____

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF ATHENS INCOME TAX DEPARTMENT

FILE RETURN AND MAIL TO:
ATHENS CITY INCOME TAX DEPARTMENT
8 EAST WASHINGTON STREET, SUITE 303
ATHENS, OH 45701-2496
PHONE: (740) 592-3337
FAX: (740) 592-6400
www.ci.athens.oh.us

2

Notify the Income Tax Department promptly of any change in ownership or name and address shown above.
FORM W/H

CITY OF ATHENS OHIO, EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

☐ AMENDED

1. Total Wages Paid this Period ..... $
2. Wages Subject to Athens Tax this Period ..... $
3. Athens Tax Withheld this Period at 1.65% (.0165) ..... $
4. Athens Courtesy Tax Withheld this period at 0.65% (.0065) or other % _____ $
5. Adjustments to prior returns ..... $
   Explain: _____
6. Total Amount Paid ..... $

NAME AND ADDRESS

FIN: _____

FOR THE PERIOD ENDING
SEPTEMBER 30, 2015

MUST BE RECEIVED BY
OCTOBER 31, 2015

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

(Signed) _____

(Official Title) _____ Date _____

(Phone) _____

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF ATHENS INCOME TAX DEPARTMENT

FILE RETURN AND MAIL TO:
ATHENS CITY INCOME TAX DEPARTMENT
8 EAST WASHINGTON STREET, SUITE 303
ATHENS, OH 45701-2496
PHONE: (740) 592-3337
FAX: (740) 592-6400
www.ci.athens.oh.us

3

Notify the Income Tax Department promptly of any change in ownership or name and address shown above.
FORM W/H

CITY OF ATHENS OHIO, EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

☐ AMENDED

1. Total Wages Paid this Period ..... $
2. Wages Subject to Athens Tax this Period ..... $
3. Athens Tax Withheld this Period at 1.65% (.0165) ..... $
4. Athens Courtesy Tax Withheld this period at 0.65% (.0065) or other % _____ $
5. Adjustments to prior returns ..... $
   Explain: _____
6. Total Amount Paid ..... $

NAME AND ADDRESS

FIN: _____

FOR THE PERIOD ENDING
DECEMBER 31, 2015

MUST BE RECEIVED BY
JANUARY 31, 2016

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

(Signed) _____

(Official Title) _____ Date _____

(Phone) _____

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF ATHENS INCOME TAX DEPARTMENT

FILE RETURN AND MAIL TO:
ATHENS CITY INCOME TAX DEPARTMENT
8 EAST WASHINGTON STREET, SUITE 303
ATHENS, OH 45701-2496
PHONE: (740) 592-3337
FAX: (740) 592-6400
www.ci.athens.oh.us

4

Notify the Income Tax Department promptly of any change in ownership or name and address shown above.
FORM W/H

INSTRUCTIONS FOR PREPARING AND FILING FORM W-3

The original of this reconciliation form must be filled with the CITY OF ATHENS INCOME TAX DEPARTMENT, February 28 following the current tax year; unless a written request for an extension has been made to the INCOME TAX DEPARTMENT.

This return must be accompanied by copies of W-2 forms of taxable employees.

COPIES OF 1099 FORMS MUST ALSO ACCOMPANY THIS RETURN IF NONEMPLOYEE COMPENSATION WAS PAID IN EXCESS OF $600.00 PER INDIVIDUAL.

CITY OF ATHENS
EMPLOYER'S ANNUAL RECONCILIATION RETURN

SUBMIT BY FEBRUARY 28. W-2'S MUST BE ATTACHED

FILE RETURN AND MAIL TO:

CITY OF ATHENS
INCOME TAX DEPARTMENT
8 EAST WASHINGTON STREET, SUITE 303
ATHENS, OH 45701-2496

FOR TAX YEAR ENDING 2015

PAYMENT ENCLOSED ☐

CARRY FORWARD REQUESTED ☐

SEE INSTRUCTIONS

FEDERAL ID NO. _____

NAME:

FORM W3

ALL LINES MUST BE COMPLETED

1. Total number of taxable employees ..... _____
2. Total salaries, wages, commissions and other compensation paid all employees ..... $_____
3. Less non-taxable items (compensation paid non-residents for service outside of Athens and to persons under 18 years of age) ..... $_____
   State reason _____
4. Total taxable earnings ..... $_____
5. Total tax due at 1.65% (.0165) ..... $_____
6. Actual tax withheld ..... $_____
7. Amount paid city ..... $_____
8. Items 6 and 7 should be identical. Show amount and explain fully any discrepency below ..... $_____

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

Signed _____ Date _____

Phone _____

QUARTERLY WITHHOLDING TAX WORKSHEET

(Keep for your records - Do not file)

Quarter Ending	Payment Date	Check Number	Date	Amount Paid
3/31	4/30	_____	_____	_____
6/30	7/31	_____	_____	_____
9/30	10/31	_____	_____	_____
12/31	1/31	_____	_____	_____