



**DIVISION OF TAXATION
CITY OF NEWARK
P.O. BOX 4577
NEWARK, OH 43058-4577**

IMPORTANT TAX INFORMATION

EMPLOYER MUNICIPAL QUARTERLY WITHHOLDING BOOKLET

IMPORTANT INFORMATION AND FORMS INSTRUCTIONS

WHO MUST FILE AND APPLICABLE TAX RATE

Each employer within, or doing business within the City of Newark, Ohio who employs one or more persons is required to withhold Newark tax of 1.75% (.0175) from all qualifying wages paid, accrued or set apart to the employee. Newark residents must pay 1.75% tax to Newark, unless they are working in another city for which they pay tax to, and in that case they are permitted a credit up to 1% of the wages taxed to the work city; therefore, if you are doing a courtesy withholding for Newark residents you must determine the correct tax rate for Newark.

NOTE: Per H.B. 119, effective 9-29-07, cities and villages are prohibited from taxing short-term disability. This income usually is paid by a 3rd-Party Administrator and may appear in Box 5 Medicare wages but is now exempt from local income tax.

DEPOSIT REQUIREMENTS

Quarterly – If tax withheld, or required to be withheld, is less than \$100 per month, filing and payment of tax due shall be made, on or before, the last day of each month following the calendar quarter ending 3/31, 6/30, 9/30 and 12/31.

Monthly – If tax withheld, or required to be withheld, is more than \$100 but less than \$1,000 per month, filing and payment of tax due shall be made by the 15th day of the following month.

Semi-Monthly – If tax withheld, or required to be withheld is \$1,000 or more, per month (or 12,000 per year), filing and payment of tax due shall be made, on or before, the fifth (5th) banking day after the fifteenth (15th) and the last day of each month.

ACH CREDIT IS AVAILABLE – You may now submit your employee-withheld taxes via ACH Credit. Please go to our web page at www.newarkohio.net to get the required ACH Agreement and the ACH Addenda Record Format.

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 one and one half percent (1.5%) per month (or fractional part thereof) and a late penalty of five percent (5.0%) per month (or fractional part thereof) to a maximum of 100% of the tax due. The failure to receive a withholding deposit form shall not excuse an employer from making a return and depositing the taxes withheld.

HOW TO PREPARE THIS FORM:

Line 1 – Enter qualifying wages, as defined in O.R.C. 718.03, paid to all employees subject to Newark City tax during the period for which the return is made. If you are an employer who withholds at both 1.75% and .75% you may indicate a breakdown of wages taxed at each rate on Line 1. If no compensation was paid during the period so indicate and return Form WH. Respond to questions following Line 1, if applicable.

Line 2 – Enter actual tax withheld or required to be withheld during the period for which the return is made and indicate percentage rate used.

Line 3 – Adjust current payment of actual tax withheld for under payment or over payment in previous period. Attach explanation if necessary.

Line 4 & 5 – See instructions under Failure to File Return and Pay Tax.

Line 6 – Enter total amount to be remitted.

NOTE: THE NEWARK TAX ORDINANCE PROVIDES COMPLETE EMPLOYER REQUIREMENTS AND IS AVAILABLE AT THE NEWARK WEB-SITE: www.newarkohio.net.

CITY OF NEWARK OHIO EMPLOYER'S RETURN OF TAX WITHHELD☐ AMENDED**RETURN WITH PAYMENT**

		DO NOT ROUND
1.	Enter qualifying wages subject to Newark Tax:	1.
	A. Is this courtesy withholding? <input type="checkbox"/> YES (tax rate: _____ %)	
	B. Is this a final report and payment? <input type="checkbox"/> YES (Explain)	
2.	Newark tax withheld (Sum of A, B & C).....	2.
	A. At 1.75%..... \$ _____	
	B. At .75%..... \$ _____	
	C. Other % (explain).... \$ _____	
3.	Adjustment of Tax (see instructions).....	3.
4.	Penalty (5% per month – max 100%) _____	4.
5.	Interest (1.5% per month) _____	5.
6.	TOTAL DUE WITH FILING: (Sum of 2,3, 4, & 5)	6.

NAME AND ADDRESS

FOR QUARTER ENDING

DUE ON OR BEFORE

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

(Signed) _____

(Official Title) _____ Date _____

Federal ID no. _____

Phone no. (_____) _____

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

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF NEWARK, INCOME TAX

MAIL TO:**DIVISION OF TAXATION****CITY OF NEWARK****P.O. BOX 4577****NEWARK, OH 43058-4577**

TELEPHONE (740) 670-7580

FAX (740) 670-7581

Notify the Division of Taxation promptly of any change in ownership or name and address shown above.
FORM WH-Q

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

GENERAL INFORMATION

On or before the last day of February of each year, each employer must file a withholding reconciliation using the City of Newark Form WH-R. Copies of all W-2 forms applicable to the reconciliation must be attached. All W-2's must furnish the name, address, social security number, gross wages, city tax withheld, name of city for which tax was withheld, and any other compensation paid to the Individual. If copies of the W-2 forms are not available, each employer must provide a listing of all employees subject to Newark tax. The listing shall require the same type of information as is required of the W-2 form.

Any individual, association or business entity that is required under the Internal Revenue Code to issue Form 1099 to any person shall on or before the last day of February of each year, file copies of said 1099's to the Income Tax Division. If 1099 copies are not available a listing with the same information as contained on Form 1099 can be submitted.

Failure to file the annual reconciliation and/or Forms 1099 by the due dates listed above will result in penalty of \$25.00 per month to a maximum of \$100.00.

SPECIFIC FILING INFORMATION

The front of the Form WH-R must show a breakdown of all withholding payments made either quarterly, monthly or semi-monthly in the boxes provided. Sections 1,2,3,4 and 5 must be completed. The total tax paid should be equal to 1.75% (or the reduced courtesy withholding rate) of Line 2 of the Summary. The completed Form WH-R and all attachments must be submitted to the Division of Taxation, City of Newark, P.O. Box 4577, Newark, OH 43058-4577 on or before February 28 of each year. Failure to file Form WH-R with attachments by February 28 each year will result in a penalty of \$25 per month up to a maximum of \$100. Any questions regarding the Form WH-R should be referred to the Division of Taxation at (740) 670-7580.

CITY OF NEWARK ANNUAL RECONCILIATION

SUBMIT BY MARCH 1, 2010. W-2'S MUST BE ATTACHED

PHONE: (740) 670-7580

MAIL TO: CITY OF NEWARK
DIVISION OF TAXATION
P.O. BOX 4577
NEWARK, OH 43058-4577

FOR TAX YEAR ENDING: _____

PAYMENT ENCLOSED ☐

REFUND REQUESTED ☐

NAME: _____

JANUARY	JULY
FEBRUARY	AUGUST
MARCH	SEPTEMBER
1ST QUARTER	3RD QUARTER
APRIL	OCTOBER
MAY	NOVEMBER
JUNE	DECEMBER
2ND QUARTER	4TH QUARTER

SUMMARY – MUST BE COMPLETED

1. NUMBER OF W-2'S ATTACHED: _____
2. WAGES SUBJECT TO NEWARK TAX: \$ _____
3. NEWARK TAX WITHHELD: \$ _____
4. NEWARK TAX REMITTED: \$ _____
5. BALANCE DUE OR OVERPAYMENT \$ _____
(Overpayment carried forward unless refund is requested).

OFFICE USE ONLY

W-2'S CKD: _____ PEN: \$ _____
DATE: _____
INT: _____ R: \$ _____

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

Signed _____ Title _____

Federal ID no. _____ Date _____

Phone no. _____

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	11/2	_____	_____	_____
12/31	2/1	_____	_____	_____