



DIVISION OF TAXATION
ONE DONHAM PLAZA
MIDDLETOWN OH 45042

**JEDD 1 - LIBERTY TOWNSHIP
CITY OF MIDDLETOWN
DIVISION OF TAXATION
ONE DONHAM PLAZA
MIDDLETOWN OH 45042
(513) 425-7862**

**IMPORTANT TAX INFORMATION
THIS BOOK CONTAINS:**

2023 INSTRUCTIONS AND WITHHOLDING VOUCHERS

2023 INSTRUCTIONS AND
ANNUAL WITHHOLDING TAX RECONCILIATION FORM

Payments due 30th day after quarter end.

QUARTERLY

JEDD 1 - LIBERTY TOWNSHIP - EMPLOYER'S RETURN OF TAX WITHHELD

PO BOX 638723 Cincinnati OH 45263-8723 (513) 425-7862

INSTRUCTIONS FOR FORM MW-1

The AMOUNT ENCLOSED is the “qualifying wages” of all your employees times the tax rate of 1.5%. Refer to Internal Revenue Service Code Section 3121 for complete definition of wages. Usually “qualifying” will be the same as Medicare wages (for employees who are exempt from Medicare wages, compute as though they were not exempt.) Qualifying wages include, but are not limited to, gross wages less 125 cafeteria plan contributions; bonuses, stipends and tip income; commissions and fees; sick pay, sub pay, deferred compensation; wage continuation plans (retirement incentives, severance pay, short term disability, etc.); income from nonqualified pension plans when reportable in Box 5 of W-2; vacation pay; uniform, automobile and travel allowances; costs of group term life insurance over \$50,000; reimbursement in excess of deductible expenses; profit sharing; prizes and gifts to the same extent taxable by the IRS; and stock options.

Withholding taxes must be postmarked or received on or before the due date. If withholding payments are received after the due date, the following penalties and interest will be imposed.

LATE PAYMENT PENALTY: 50% OF THE AMOUNT NOT TIMELY PAID

LATE RECONCILIATION PENALTY: \$25 PER MONTH (MAX \$150)

2023 INTEREST RATE: 0.58% PER MONTH

JEDD 1 - LIBERTY TOWNSHIP, EMPLOYER'S RETURN OF TAX WITHHELD

ACCT #

YEAR

PERIOD

AMOUNT ENCLOSED

\$

Tax Rate: 1.5%

Authorized Signature

Print or Type Name

Email

Official Title

Is this a final return?

YES

NO

If yes, explain on reverse

Federal I.D. _____

Telephone _____

Make check payable and mail to:

JEDD 1 - LIBERTY TOWNSHIP

PO BOX 638723

Cincinnati OH 45263-8723

JEDD 1 - LIBERTY TOWNSHIP - WITHHOLDING TAX RECONCILIATION
PO BOX 638723 Cincinnati OH 45263-8723 (513) 425-7862

INSTRUCTIONS FOR FORM MW-3

Copies of W-2's of all employees subject to JEDD 1 income tax must accompany this form. W-2's must be in alphabetical order or sorted by social security number.

Employers with more than 250 employees must submit W-2 information on diskette or CD-Rom. Please contact our office for specific instructions.

If non-employee compensation was paid for work performed in JEDD 1, copies of 1099-MISC's must also be submitted.

FILING DEADLINE FEBRUARY 28 (MARCH 31 ELECTRONIC FILING)

If you terminated your employees before December 31, this reconciliation must be filed within thirty days after the last payment of wages.

JEDD 1 - LIBERTY TOWNSHIP, WITHHOLDING TAX RECONCILIATION

ACCT # _____

Final Return, explain on reverse

JEDD 1 Income Tax Withheld for Tax Year 2023

Total number of employees _____

Total payroll for the year _____

Less payroll not subject to tax _____

(Must include explanation on the reverse)

Payroll subject to tax _____

Withholding liability at 1.5% of line 4 _____

Total remitted for the year _____

(Must equal line 5. If not, explain on reverse)

First quarter ending March 31 _____

Second quarter ending June 30 _____

Third quarter ending September 30 _____

Fourth quarter ending December 31 _____

Overpayment credited to next year* _____

OR..... 8. Additional tax due _____

*Refund not issued unless requested. Attach explanation.

Enclose payment with return and mail to **JEDD 1 - Liberty Township**

No taxes or credits of less than \$10.01 shall be collected or refunded

PO Box 428739 Middletown OH 45042-8739

EMPLOYER (name and address) _____

Federal I.D. _____

Submitted by (Type or Print) _____

Official Title _____

Signature _____

Date _____ Telephone (____) _____

**ORIGINAL MUST BE RETURNED WITH W-2'S AND 1099'S BY FEBRUARY 28
OR MARCH 31 FOR ELECTRONIC FILERS**

FORM MW-3

Email _____

JEDD 1-LIBERTY TWP
PO BOX 638723
CINCINNATI OH 45263-8723

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**USE YELLOW LABEL AT
RIGHT FOR MW-3 ONLY** 

JEDD 1-LIBERTY TWP
PO BOX 428739
MIDDLETOWN OH 45042-8739

WORKSHEET FOR YOUR RECORDS

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