Payments due 30th day after quarter end.
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)
2020 INTEREST RATE: 7% PER ANNUM (.58% PER MONTH)
JEDD 1 - LIBERTY TOWNSHIP, EMPLOYER'S RETURN OF TAX WITHHELD

YEAR PERIOD AMOUNT ENCLOSED

$ Tax Rate: 1.5%

Authorized Signature

Print or Type Name

Email

Official Title

Federal I.D.

Telephone

Make check payable and mail to:

JEDD 1 - LIBERTY TOWNSHIP
PO BOX 638723
Cincinnati OH 45263-8723

Form MW-1
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.
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