



**DIVISION OF TAXATION
ONE DONHAM PLAZA
MIDDLETOWN OH 45042**

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

**IMPORTANT TAX INFORMATION
THIS BOOK CONTAINS:**

2021 INSTRUCTIONS AND WITHHOLDING VOUCHERS

2021 INSTRUCTIONS AND
ANNUAL WITHHOLDING TAX RECONCILIATION FORM

MONTHLY

Payments due 15th day after month end.

TAX RATE CHANGE FOR 2021

CITY OF MIDDLETOWN OHIO - WITHHOLDING TAX RECONCILIATION

Division of Taxation PO Box 428739 Middletown OH 45042-8723 (513) 425-7862

INSTRUCTIONS FOR FORM MW-1

The AMOUNT ENCLOSED is the “qualifying wages” of all your employees times the tax rate of 2.0%. 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)

2021 INTEREST RATE: 5% PER ANNUM (.42% PER MONTH)

CITY OF MIDDLETOWN, EMPLOYER'S RETURN OF TAX WITHHELD

ACCT #

YEAR MONTH AMOUNT ENCLOSED

\$

Tax Rate: 2.0%

Do your employees live and/or work in Middletown?

Is this a final return? YES NO

If yes, explain on reverse

Authorized Signature

Print or Type Name

Email

Official Title

Federal I.D.

Telephone

Make check payable and mail to:

CITY OF MIDDLETOWN
PO BOX 630157
Cincinnati OH 45263-0157

CITY OF MIDDLETOWN OHIO - WITHHOLDING TAX RECONCILIATION

Division of Taxation PO Box 428739 Middletown OH 45042-8723 (513) 425-7862

INSTRUCTIONS FOR FORM MW-3

Copies of W-2's of all employees subject to City of Middletown 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 Middletown, 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.

CITY OF MIDDLETOWN OHIO, WITHHOLDING TAX RECONCILIATION

ACCT # _____

We have no employees working in the City of Middletown. We withhold as a courtesy for residents.

Final Return, explain on reverse

Middletown Income Tax Withheld for Tax Year 2021

Total number of employees _____

Total remitted for the year
(Must equal line 5. If not, explain on reverse)

Total payroll for the year _____

Jan _____

Jul _____

Less payroll not subject to tax _____

Feb _____

Aug _____

(Must include explanation on the reverse)

Mar _____

Sep _____

Payroll subject to tax _____

Apr _____

Oct _____

Withholding liability at 2.0% of line 4 _____

May _____

Nov _____

Jun _____

Dec _____

Overpayment credited to next year* _____

OR.....

Additional tax due _____

*Refund not issued unless requested. Attach explanation.

Enclose payment with return and mail to **City of Middletown**

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 _____

CITY OF MIDDLETOWN
PO BOX 630157
CINCINNATI OH 45263-0157

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

CITY OF MIDDLETOWN
PO BOX 428739
MIDDLETOWN OH 45042

WORKSHEET FOR YOUR RECORDS

Month Ending	Due Date	Check Number	Date	Amount
1/31	2/15	_____	_____	_____
2/28	3/15	_____	_____	_____
3/31	4/15	_____	_____	_____
4/30	5/15	_____	_____	_____
5/31	6/15	_____	_____	_____
6/30	7/15	_____	_____	_____
7/31	8/15	_____	_____	_____
8/31	9/15	_____	_____	_____
9/30	10/15	_____	_____	_____
10/31	11/15	_____	_____	_____
11/30	12/15	_____	_____	_____
12/31	1/15	_____	_____	_____