2021 INSTRUCTIONS AND WITHHOLDING VOUCHERS

2021 INSTRUCTIONS AND ANNUAL WITHHOLDING TAX RECONCILIATION FORM

Payments due 15th day after month 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)
2021 INTEREST RATE: 5% PER ANNUM (.42% PER MONTH)
JEDD 1 - LIBERTY TOWNSHIP, EMPLOYER'S RETURN OF TAX WITHHELD

YEAR          MONTH         AMOUNT ENCLOSED

Authorized Signature

Print or Type Name

Email

Official Title

Federal I.D.

Telephone

Is this a final return?  ■ YES  ■ NO
If yes, explain on reverse

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.
**JEDD 1 - LIBERTY TOWNSHIP, WITHHOLDING TAX RECONCILIATION**

<table>
<thead>
<tr>
<th>Total number of employees</th>
<th>Total payroll for the year</th>
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Less payroll not subject to tax

(Must include explanation on the reverse)

Payroll subject to tax

Withholding liability at 1.5% of line 4

<table>
<thead>
<tr>
<th>Jan</th>
<th>Feb</th>
<th>Mar</th>
<th>Apr</th>
<th>May</th>
<th>Jun</th>
<th>Jul</th>
<th>Aug</th>
<th>Sep</th>
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Total remitted for the year

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

Jan | Jul
Feb | Aug
Mar | Sep
Apr | Oct
May | Nov
Jun | Dec

Total remitted for the year

Final Return, explain on reverse

JEDD Income Tax Withheld for Tax Year 2021

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

**EMPLOYER (name and address)**

Federal I.D. ____________________

Submitted by (Type or Print) ____________________

Official Title ____________________

Signature ____________________

Date ____________________ Telephone (___)  ___

Email ____________________

**ORIGINAL MUST BE RETURNED WITH W-2'S AND 1099'S BY FEBRUARY 28**

**OR MARCH 31 FOR ELECTRONIC FILERS**
<table>
<thead>
<tr>
<th>Month Ending</th>
<th>Due Date</th>
<th>Check Number</th>
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<th>Amount</th>
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<td>2/15</td>
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