



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 15th day after month end.

MONTHLY

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

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

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## 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: 7% (0.58% PER MONTH)**

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

**ACCT #** \_\_\_\_\_

YEAR      MONTH      AMOUNT ENCLOSED

\$
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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

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**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

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)

JEDD 1 Income Tax Withheld for Tax Year 2023

Jan \_\_\_\_\_ Jul \_\_\_\_\_

Feb \_\_\_\_\_ Aug \_\_\_\_\_

Mar \_\_\_\_\_ Sep \_\_\_\_\_

Apr \_\_\_\_\_ Oct \_\_\_\_\_

May \_\_\_\_\_ Nov \_\_\_\_\_

Jun \_\_\_\_\_ Dec \_\_\_\_\_

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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CINCINNATI OH 45263-8723

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

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

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

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CINCINNATI OH 45263-8723



### 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	_____	_____	_____