

**VILLAGE OF WALTON HILLS OHIO, EMPLOYER'S RETURN OF TAX WITHHELD**

AMENDED

**Return with Payment**

Number of employees represented on line No. 1 below

1. Taxable earnings paid all employees subject to Village of Walton Hills, Ohio, 2.5% (.025) Income Tax

Is this a courtesy withholding?  YES  
 Is this a final return?  YES  NO  
 If yes, attach explanation

2. Actual tax withheld in reporting period for Village income tax

3. Adjustment of tax for prior quarter (see instructions)

4. Penalty (See Instructions)

5. Interest (See Instructions)

6. Total - (Lines 2-5)

|   |  |
|---|--|
| 1 |  |
| 2 |  |
| 3 |  |
| 4 |  |
| 5 |  |
| 6 |  |

I hereby certify that the information and statements contained herein are true and correct.

(Signed) \_\_\_\_\_

(Official Title) \_\_\_\_\_ Date \_\_\_\_\_

FEIN \_\_\_\_\_

Email \_\_\_\_\_

Phone \_\_\_\_\_

**THIS RETURN MUST BE FILED  
 ON OR BEFORE THE DUE DATE SHOWN BELOW  
 MAKE CHECK OR MONEY ORDER PAYABLE TO:  
 WALTON HILLS - INCOME TAX**

**MAIL TO:  
 VILLAGE OF WALTON HILLS  
 INCOME TAX DEPARTMENT**

7595 Walton Rd.  
 Walton Hills, OH 44146  
 Voice (440) 232-7800  
 Fax (440) 232-4070

**If receipt is desired, submit additional copy  
 and enclose self-addressed, stamped envelope.**

**EMPLOYER NAME/ADDRESS**

FOR THE MONTH(S) OF \_\_\_\_\_

MUST BE RECEIVED BY \_\_\_\_\_

**Notify the Income Tax Department promptly of any change in ownership.  
 FORM W1-1222**

# IMPORTANT WITHHOLDING TAX CHANGES EFFECTIVE 1-1-2017

Please read carefully to understand the changes mandated by Ohio Revised Code (ORC) Chapter 718  
(House Bill 5 – Municipal Income Tax Uniformity)

**DEPOSIT FREQUENCY REQUIREMENTS:**

**MONTHLY** – Employers must remit monthly if withholding in the previous calendar year exceeded \$2399 or if the amount required to be withheld during any month of the previous calendar quarter exceeded \$200. *The due date is the 15<sup>th</sup> of the following month.*

**QUARTERLY** – Employers can remit quarterly if their withholdings are under the threshold described for monthly filers. **The due date is the last day of the month following the quarter end.**

**RECONCILIATION DUE DATE:**

The reconciliation due date is the last day of February of the following year.

**INTEREST AND PENALTIES:**

**Interest for 2017** – 6% per annum (.5% per month or fraction of a month). *(Interest is based on the Federal rate and may change annually.)*

**Late Payment Penalty** – 3.0% per month or fraction thereof; penalty cannot exceed 50% of the amount not timely paid.

**Late File Penalty** - \$25 per month or fraction of a month with a maximum of \$150.

## Helpful Information for Preparing the Monthly/Quarterly Coupon (Form W1-1222)

**WHO MUST FILE:**

Each employer located within or doing business within the Village of Walton Hills, Ohio who employs one or more persons is required to withhold Walton Hills Income Tax. The Walton Hills income tax of 2.5% is required to be withheld from Qualifying Wages paid to all employees, **regardless of age.**

**DEFINITION OF TAXABLE EARNINGS:**

The term “Taxable Earnings” has the same meaning as “Qualifying Wages” as defined in ORC 718.03 (A). For most employees this is the “Medicare Wage” amount. Medicare Exempt Employees are subject to the same requirements even though Box 5 of the W-2 is blank.

**Includes:**

- 401(K), 457, and Supplemental Unemployment Compensation Benefits (SUB pay)
- Nonqualified Deferred Compensation Plans
- Stock Options

**Does NOT include:**

- IRS Section 125 wages (Cafeteria Plans)

**Failure to File Return and Pay Tax**

Any individual, firm or corporation who fails, neglects or refuses to file a return, who refuses to pay the tax, penalties and interest imposed, who refuses to permit the Tax Administrator or any duly authorized agent or employee to examine his books, records and papers, who knowingly makes an incomplete, false or fraudulent return, or who attempts to do anything to avoid payment of the whole or any part of the tax shall be guilty of a first degree misdemeanor and shall be fined not more than \$1,000 or imprisoned for not more than 6 months, or both, for each offense. The failure of any taxpayer to receive or procure Form W1-1222 is not reasonable cause for failing to make payment and file a return, or relieve you of your obligations to file in a timely manner.

Any check in payment of tax, penalty and/or interest which is returned to the Village marked insufficient funds, account closed or stop payment, shall be subject to a \$20 charge for the purpose of defraying additional processing expenses incurred by the Village.

The employer is responsible for payment of under-withholding.

Withholding Tax Worksheet  
(Keep for your records – Do not file)

| Month<br>Ending | Due<br>Date | Check# | Date  | Amount |
|-----------------|-------------|--------|-------|--------|
| 1/31            | 2/15        | _____  | _____ | _____  |
| 2/28            | 3/15        | _____  | _____ | _____  |
| 3/31            | 4/15        | _____  | _____ | _____  |
| or 1st qtr      | 4/30        | _____  | _____ | _____  |
| 4/30            | 5/15        | _____  | _____ | _____  |
| 5/31            | 6/15        | _____  | _____ | _____  |
| 6/30            | 7/15        | _____  | _____ | _____  |
| or 2nd qtr      | 7/31        | _____  | _____ | _____  |

Withholding Tax Worksheet  
(Keep for your records – Do not file)

| Month<br>Ending | Due<br>Date | Check# | Date  | Amount |
|-----------------|-------------|--------|-------|--------|
| 7/31            | 8/15        | _____  | _____ | _____  |
| 8/31            | 9/15        | _____  | _____ | _____  |
| 9/30            | 10/15       | _____  | _____ | _____  |
| or 3rd qtr      | 10/31       | _____  | _____ | _____  |
| 10/31           | 11/15       | _____  | _____ | _____  |
| 11/30           | 12/15       | _____  | _____ | _____  |
| 12/31           | 1/15        | _____  | _____ | _____  |
| or 4th qtr      | 1/31        | _____  | _____ | _____  |