

P.O. BOX 28
BUCYRUS OH 44820
HOURS MONDAY – FRIDAY
8:30 AM – 5:00 PM
(419) 562-6767
FAX (419) 562-9259

Forms W-1 (Monthly or Quarterly Statement)
Form W-3 (Annual Reconciliation)

EMPLOYER'S MUNICIPAL INCOME TAX WITHHOLDING FORMS

INSTRUCTIONS FOR FILING FORM W-1

WHO HAS TO FILE

All employers, which have one or more employees performing duties within the City of Bucyrus, are required to withhold 1.5% of qualifying wages earned in Bucyrus of all employees 18 years of age or older and remit them to the Income Tax department.

QUALIFYING WAGES

Begin with the Medicare wage base as defined in section 3121(a) of the Internal Revenue Code, and make the following mandatory adjustments

1. To the extent otherwise included in Medicare wages, deduct amounts attributable to IRC 125 plans.
2. To the extent otherwise excluded from Medicare wages, add amounts that exempt from Medicare taxes solely because of the Medicare grandfathering provision (i.e., pre-April 1, 1986 employees).
3. To the extent otherwise excluded from Medicare wages, add ordinary income from the sale, exchange or other disposition of a stock option, the exercise of a stock option, or the sale, exchange or other disposition of stock purchased under a stock option.
4. To the extent otherwise excluded from Medicare wages, add employee contributions and deferrals to IRC section 401(k) or 457 plans.
5. To the extent otherwise excluded from Medicare wages, add supplemental unemployment compensation benefits described in IRC section 3402(0)(2).

INSTRUCTIONS FOR FILING FORM W-1

FILING FREQUENCY REQUIREMENTS AND DUE DATES

If the total tax withheld per month is \$100.00 or less, it may be filed and remitted on a quarterly basis. If the total tax withheld exceeds \$100.00 per month, it must be filed and remitted on a monthly basis. Employers who do not have employees working in Bucyrus and withhold as a courtesy to resident employees may file and remit on a quarterly basis regardless of the amount of tax withheld. A completed W-1 and payment of any tax withheld are due on the last day of the month following the period.

Penalty of 10% and interest of 12% per annum (1% per month or any part of the month) will be assessed to all late payments. There is also a penalty of \$5.00 per month (maximum \$60.00) for the late filing of a W-1. Failure to receive a withholding booklet or receiving a booklet for the wrong frequency shall not excuse any required employer from complying with the rules and regulations stated above. The use of a generic form W-1 or form W-3 is permitted.

1. Qualifying wages paid all Employees subject to Bucyrus City Income Tax 1 Is this a courtesy withholding? <input type="checkbox"/> Yes Is this a final return? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, attach explanation	DO NOT ROUND
2. Bucyrus tax withheld 2	
3. Adjustment of Tax for prior quarter (attach explanation) 3	
4. Interest (1% per month) 4	
5. Penalty (10%) 5	
6. Late filing fee (\$5.00 per month – max \$60.00) 6	
7. Total – (Lines 2-6) 7	

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

(Signed) _____

(Official Title) _____

Date _____

Federal ID no. _____

NAME AND ADDRESS

FOR THE MONTH OF
JANUARY

DUE ON OR BEFORE
FEBRUARY 28, _____

THIS RETURN MUST BE FILED ON OR BEFORE THE DUE DATE SHOWN BELOW
MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF BUCYRUS

MAIL TO:
CITY OF BUCYRUS
Income Tax Dept.
P.O. BOX 28
BUCYRUS, OHIO 44820
TELEPHONE (419) 562-6767

Notify the Income Tax Department promptly of any change in ownership or name and address shown above.

FORM W-1

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(Signed) _____

(Official Title) _____

Date _____

Federal ID no. _____

NAME AND ADDRESS

FOR THE MONTH OF
FEBRUARY

DUE ON OR BEFORE
MARCH 31, _____

THIS RETURN MUST BE FILED ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF BUCYRUS

MAIL TO:
CITY OF BUCYRUS
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(Signed) _____

(Official Title) _____

Date _____

Federal ID no. _____

NAME AND ADDRESS

FOR THE MONTH OF
MARCH

DUE ON OR BEFORE
APRIL 30, _____

THIS RETURN MUST BE FILED ON OR BEFORE THE DUE DATE SHOWN BELOW
MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF BUCYRUS

MAIL TO:
CITY OF BUCYRUS
Income Tax Dept.
P.O. BOX 28
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(Signed) _____

(Official Title) _____

Date _____

Federal ID no. _____

NAME AND ADDRESS

FOR THE MONTH OF
APRIL

DUE ON OR BEFORE
MAY 31, _____

THIS RETURN MUST BE FILED ON OR BEFORE THE DUE DATE SHOWN BELOW

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CITY OF BUCYRUS

MAIL TO:
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(Signed) _____

(Official Title) _____

Date _____

Federal ID no. _____

NAME AND ADDRESS

FOR THE MONTH OF
MAY

DUE ON OR BEFORE
JUNE 30, _____

THIS RETURN MUST BE FILED ON OR BEFORE THE DUE DATE SHOWN BELOW
MAKE CHECK OR MONEY ORDER PAYABLE TO

CITY OF BUCYRUS

MAIL TO:
CITY OF BUCYRUS
Income Tax Dept.
P.O. BOX 28
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(Signed) _____

(Official Title) _____

Date _____

Federal ID no. _____

NAME AND ADDRESS

FOR THE MONTH OF
JUNE

DUE ON OR BEFORE
JULY 31, _____

THIS RETURN MUST BE FILED ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO

CITY OF BUCYRUS

MAIL TO:
CITY OF BUCYRUS
Income Tax Dept.
P.O. BOX 28
BUCYRUS, OHIO 44820
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(Signed) _____

(Official Title) _____

Date _____

Federal ID no. _____

NAME AND ADDRESS

FOR THE MONTH OF
JULY

DUE ON OR BEFORE
AUGUST 31, _____

THIS RETURN MUST BE FILED ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF BUCYRUS

MAIL TO:
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Income Tax Dept.
P.O. BOX 28
BUCYRUS, OHIO 44820
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(Signed) _____

(Official Title) _____

Date _____

Federal ID no. _____

NAME AND ADDRESS

FOR THE MONTH OF
AUGUST

DUE ON OR BEFORE
SEPTEMBER 30, _____

THIS RETURN MUST BE FILED ON OR BEFORE THE DUE DATE SHOWN BELOW
MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF BUCYRUS

MAIL TO:
CITY OF BUCYRUS
Income Tax Dept.
P.O. BOX 28
BUCYRUS, OHIO 44820
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I hereby certify that the information and statements contained herein are true and correct.

(Signed) _____

(Official Title) _____

Date _____

Federal ID no. _____

NAME AND ADDRESS

FOR THE MONTH OF
SEPTEMBER

DUE ON OR BEFORE
OCTOBER 31, _____

THIS RETURN MUST BE FILED ON OR BEFORE THE DUE DATE SHOWN BELOW
MAKE CHECK OR MONEY ORDER PAYABLE TO

CITY OF BUCYRUS

MAIL TO:
CITY OF BUCYRUS
Income Tax Dept.
P.O. BOX 28
BUCYRUS, OHIO 44820
TELEPHONE (419) 562-6767

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(Signed) _____

(Official Title) _____

Date _____

Federal ID no. _____

NAME AND ADDRESS

FOR THE MONTH OF
OCTOBER

DUE ON OR BEFORE
NOVEMBER 30, _____

THIS RETURN MUST BE FILED ON OR BEFORE THE DUE DATE SHOWN BELOW
MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF BUCYRUS

MAIL TO:
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Income Tax Dept.
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(Signed) _____

(Official Title) _____

Date _____

Federal ID no. _____

NAME AND ADDRESS

FOR THE MONTH OF
NOVEMBER

DUE ON OR BEFORE
DECEMBER 31, _____

THIS RETURN MUST BE FILED ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF BUCYRUS

MAIL TO:
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(Signed) _____

(Official Title) _____

Date _____

Federal ID no. _____

NAME AND ADDRESS

FOR THE MONTH OF
DECEMBER

DUE ON OR BEFORE
JANUARY 31, _____

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FORM W-1

WITHHOLDING RECONCILIATION INSTRUCTIONS

GENERAL INFORMATION

On or before February 28 of each year, each employer must file a withholding reconciliation. Copies of all W-2 forms applicable to the reconciliation must be attached. All W-2's must furnish the name, address, social security number, qualifying wages, city tax withheld, name of city for which tax was withheld, and any other compensation paid to the individual. If copies of the W-2 forms are not available, each employer must provide a listing of all employees subject to Bucyrus tax. The listing shall require the same type of information as is required of the W-2 forms as stated above.

Any individual(s) or business entity compensating individuals on commission or contract labor basis must furnish copies of the 1099 or appropriate earnings statement on or before February 28 of each year. All 1099's or earnings statements shall require the same type of information as is required of the W-2 forms as stated above. Failure to provide this information can result in a \$500.00 penalty.

SPECIFIC FILING INFORMATION

The front of the FORM W-3 must show a breakdown of all withholding payments made either quarterly or monthly in the boxes provided. The number of employees, total paid, Bucyrus taxable wages and the total Bucyrus tax withheld boxes must also be completed. Please keep a copy for your records. An explanation of any difference, other than rounding, between the tax liability and the tax remitted must be submitted. The completed W-3 form and all attachments must be submitted to the City of Bucyrus Income Tax Department, P.O. Box 28, Bucyrus, OH 44820, on or before February 28 of each year. Any questions in completing the Form W-3 should be referred to the Income Tax Department.

Income Tax Dept.
P.O. Box 28 – Bucyrus Ohio 44820
Reconciliation of Bucyrus Income Tax Withheld
and Transmittal of W-2 Forms for 20 _____

MONTHLY PAYMENTS

JAN. _____ JULY _____
 FEB. _____ AUG. _____
 MAR. _____ SEPT. _____
 APRIL _____ OCT. _____
 MAY _____ NOV. _____
 JUNE _____ DEC. _____

QUARTERLY PAYMENTS

1st Qtr. _____
 2nd Qtr. _____
 3rd Qtr. _____
 4th Qtr. _____

FORM W-3

1. Number of W-2 Forms attached # _____
2. Total Taxable Wages as reported on W-2
Forms attached _____
3. Bucyrus Tax Rate _____
4. Tax Liability \$ _____
5. Total City Tax withheld as remitted
on Form W-1 for year \$ _____
6. Difference between line 4 and 5, other
than rounding. (Attach Explanation) _____

I have examined this return and to the best of my knowledge it is correct.

Signature _____

Title _____ Date _____

WITHHOLDING TAX WORKSHEET

(Keep for your records - Do not file)

<u>Voucher Number</u>	<u>Month Ending</u>	<u>Payment Due</u>	<u>Check Number</u>	<u>Date</u>	<u>Amount Paid</u>
1.	1/31	2/28	_____	_____	_____
2.	2/28	3/31	_____	_____	_____
3.	3/31	4/30	_____	_____	_____
4.	4/30	5/31	_____	_____	_____
5.	5/31	6/30	_____	_____	_____
6.	6/30	7/31	_____	_____	_____
7.	7/31	8/31	_____	_____	_____
8.	8/31	9/30	_____	_____	_____
9.	9/30	10/31	_____	_____	_____
10.	10/31	11/30	_____	_____	_____
11.	11/30	12/31	_____	_____	_____
12.	12/31	1/31	_____	_____	_____
				Total Amount Paid	_____