



CITY OF WAPAKONETA
701 PARLETTE COURT
P O BOX 269
WAPAKONETA, OH 45895
(419) 738-7342

IMPORTANT CONTENTS:

Quarterly Coupons
Year-end Reconciliation Form
1 Change Form
1 Final Report Form

WAPAKONETA CITY INCOME TAX – 2018 QUARTERLY WAGE TAX COUPON BOOK

– KEEP THIS BOOKLET –

RECORDS MUST BE MAINTAINED TO SUPPORT AMOUNTS ON COUPONS; SEE WORKSHEET ON INSIDE BACK COVER

QUARTERLY WAGE TAX COUPON BOOKLET CONTENTS

General Instructions	PAGE 1
Nature of Tax	
Basis and Rate of Tax	
Interest and Penalties	
Making a Payment.....	PAGE 2
Tips to Avoid Filing Errors	PAGE 2
Annual Reconciliation of Wage Tax.....	PAGE 3
Change Form.....	PAGE 3
Final Report Form.....	PAGE 4

GENERAL INSTRUCTIONS

Please read these instructions carefully. Filing errors can result in unnecessary charges.

NATURE OF TAX

The tax is imposed on salaries, wages, commissions and other compensation paid by an employer to any person who is employed by or renders services to that employer.

BASIS AND RATE OF TAX

Effective January 1, 2018, the tax rate is 1.5% per annum upon all taxable income received by a resident and upon all taxable income received by a non-resident attributable to the City.

INTEREST AND PENALTIES

Delinquent returns and payments shall be subject to penalty and interest at the rate of 50% penalty and .50% per month, or fraction thereof, for interest.

Failure to file a required return or to remit the tax imposed by law subjects the person to a fine or penalty of not more than \$500, or imprisonment for not more than 60 days, or both, for each offense.

MAKING PAYMENTS

Detach appropriate coupon and fill in the wage amount and tax withheld on the coupon. Make your check or money order payable to City of Wapakoneta Income Tax. Do not send cash. Sign the coupon and enter preparer's telephone number. If mailing the coupon please mail to City of Wapakoneta, Income Tax Department, P.O. Box 269, Wapakoneta, Ohio, 45895-0269. Payments can also be dropped off at City Hall at 701 Parlette Court, Wapakoneta, Ohio 45895. Any questions, please call (419) 738-7342.

Payments are also accepted through the Ohio Business Gateway.

TIPS TO AVOID FILING ERRORS

- ▶ Forward your coupon book to your tax preparer or payroll tax service.
- ▶ Use the Change Form to report account changes. Do not use the coupon to report changes.
- ▶ Use the properly dated coupon.
- ▶ If no payment is due for a period, a coupon must still be filed.

If you discover that too much or too little was remitted on a previous period, reflect this adjustment on line 1 of the current coupon.

ANNUAL RECONCILIATION OF WAGE TAX

The Annual Reconciliation of the Wage Tax withheld for 2018 is due on or before February 28, 2019. To ensure proper processing, please:

- ▶ Complete the Reconciliation that follows the last payment coupon in this book.
- ▶ If line 4 does not equal 1.5%, then remit the difference with the form.
- ▶ If there is no tax due, you must still submit the form.
- ▶ The Reconciliation Form must be filed in all cases with all W-2's attached.

CHANGE FORM

If the name or address information pre-printed in the coupon book is incorrect or no longer valid, complete the enclosed Change Form. Please do not use the coupons to report changes. Please identify a contact person and telephone number on the Change Form. If you have any questions, please call (419) 738-7342.

FINAL REPORT FORM

If your business has been sold or closed, or if you no longer have employees who are subject to the Wapakoneta City Wage Tax, you must use the enclosed Final Report coupon. Please identify a contact person and telephone number on the Final Report Form. If you have any questions, please call (419) 738-7342.

2018 QUARTERLY WAGE TAX

ACCOUNT #:

EIN:

FROM: 01/01/18

TO: 03/31/18

DUE DATE: 04/30/18

1. Total Wages Subject to 1.5% Wapakoneta Tax for this month \$ _____
2. Amount Withheld \$ _____
3. TOTAL DUE (Should equal 1.5% of Line 1) .. \$ _____

Use the Change Form to report any changes.

Signature: _____

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

Print Name: _____

City of Wapakoneta Income Tax
P.O. Box 269
Wapakoneta, OH 45895-0269

Phone #: _____

1

Employer is liable for the full 1.5% tax, whether withheld or not, Ordinance 2017-22.

Make checks payable to:
CITY OF WAPAKONETA INCOME TAX

2018 QUARTERLY WAGE TAX

ACCOUNT #:

EIN:

FROM: 04/01/18

TO: 06/30/18

DUE DATE: 07/31/18

1. Total Wages Subject to 1.5% Wapakoneta Tax for this month \$ _____
2. Amount Withheld \$ _____
3. TOTAL DUE (Should equal 1.5% of Line 1) .. \$ _____

Use the Change Form to report any changes.

Signature: _____

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

Print Name: _____

City of Wapakoneta Income Tax
P.O. Box 269
Wapakoneta, OH 45895-0269

Phone #: _____

2

Employer is liable for the full 1.5% tax, whether withheld or not, Ordinance 2017-22.

Make checks payable to:
CITY OF WAPAKONETA INCOME TAX

2018 QUARTERLY WAGE TAX

ACCOUNT #:
EIN:
FROM: 07/01/18
TO: 09/30/18
DUE DATE: 10/31/18

- 1. Total Wages Subject to 1.5% Wapakoneta Tax for this month \$ _____

- 2. Amount Withheld \$ _____

- 3. TOTAL DUE (Should equal 1.5% of Line 1) .. \$ _____

Use the Change Form to report any changes.

Signature: _____
I hereby certify that I have examined this return
and that it is correct to the best of my knowledge.

Print Name: _____

City of Wapakoneta Income Tax
P.O. Box 269
Wapakoneta, OH 45895-0269

Phone #: _____

3

Employer is liable for the full 1.5% tax, whether withheld or not, Ordinance 2017-22.

Make checks payable to:
CITY OF WAPAKONETA INCOME TAX

2018 QUARTERLY WAGE TAX

ACCOUNT #:
EIN:
FROM: 10/01/18
TO: 12/31/18
DUE DATE: 01/31/19

- 1. Total Wages Subject to 1.5% Wapakoneta Tax for this month \$ _____

- 2. Amount Withheld \$ _____

- 3. TOTAL DUE (Should equal 1.5% of Line 1) .. \$ _____

Use the Change Form to report any changes.

Signature: _____
I hereby certify that I have examined this return
and that it is correct to the best of my knowledge.

Print Name: _____

City of Wapakoneta Income Tax
P.O. Box 269
Wapakoneta, OH 45895-0269

Phone #: _____



Employer is liable for the full 1.5% tax, whether withheld or not, Ordinance 2017-22.

Make checks payable to:
CITY OF WAPAKONETA INCOME TAX

RECONCILIATION OF WITHHOLDING RETURNS FOR TAX YEAR 2018

CITY OF WAPAKONETA
701 PARLETTE COURT
P O BOX 269
WAPAKONETA, OH 45895
(419) 738-7342

RETURN WITH COPIES OF W-2 FORMS
KEEP A COPY FOR YOUR RECORDS

Signature: X

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

Print name _____

Phone number _____

1. Total wages subject to 1.5% Wapakoneta City
Income Tax for the year 2018. \$ _____
2. Total Wapakoneta City Income Tax Withheld
from compensation paid all employees. \$ _____
3. Quarterly/Monthly Payment remitted.
 First Quarter \$ _____
 Second Quarter \$ _____
 Third Quarter \$ _____
 Fourth Quarter \$ _____
4. **TOTAL** \$ _____

If line 4 does not equal 1.5% of line 1 then remit difference with this form

THIS RETURN MUST BE FILED ON OR BEFORE FEBRUARY 28TH. Employer is liable for the full 1.5% tax, whether withheld or not, Ordinance 2017-22.

CHANGE FORM

(Please Print All Information)

Wage Tax

CITY OF WAPAKONETA
701 PARLETTE COURT
P O BOX 269
WAPAKONETA, OH 45895
(419) 738-7342

SECTION 1 CURRENT INFORMATION

Entity Type: INDIVIDUAL
 PARTNERSHP
 CORPORATION

OTHER _____

New Federal ID #: _____

SECTION 2 CORRECT INFORMATION

Name: _____

Address: _____

Entity Type: INDIVIDUAL
 PARTNERSHP
 CORPORATION

OTHER _____

New Federal ID #: _____

Date of Change: _____

For a change in entity, you need to apply for a new tax account number and a new business privilege license.

CONTACT PERSON: _____ **PHONE #:** _____

FINAL FORM

(Please Print All Information)

Wage Tax

CITY OF WAPAKONETA
701 PARLETTE COURT
P O BOX 269
WAPAKONETA, OH 45895
(419) 738-7342

DATE OF LAST PAYROLL

MONTH _____ YEAR _____

REASON FOR FINAL REPORT

BUSINESS CLOSED

SOLD - DATE: _____

IF SOLD, NEW OWNER'S

NAME: _____

ADDRESS: _____

NO LONGER HAVE EMPLOYEES
SUBJECT TO WAPAKONETA WAGE TAX.

OTHER

CONTACT PERSON: _____ PHONE #: _____

2018 TAXPAYER'S PAYMENT STUB RECAP

MONTH	PAYMENT DATE	TOTAL WAGES SUBJECT TO WAPAKONETA TAX	TAX WITHHELD	TOTAL DUE (1.5% OF TOTAL WAGES)
			CREDIT FROM PRIOR YEAR ►	
JANUARY FEBRUARY MARCH				
APRIL MAY JUNE				
JULY AUGUST SEPTEMBER				
OCTOBER NOVEMBER DECEMBER				
TOTALS				