



CITY TAX DEPT.
 50 TOWN SQUARE
 P.O. BOX 155
 LIMA, OHIO 45802
 PHONE (419) 221-5245
 FAX (419) 998-5527

EMPLOYER'S MUNICIPAL INCOME TAX WITHHOLDING FORMS
 Forms LW-1 (Monthly or Quarterly Statement)
 Form LW-3 (Annual Reconciliation)

INSTRUCTIONS FOR FILING FORM LW-1

WHO MUST FILE

Each employer within the City of Lima who employs one or more employees on a salary, wage, commission or other compensation basis, shall deduct from such compensation earned and paid on and after Jan. 1, 1983 the tax of 1.5% of salaries, wages, commission and other compensation due by the employer to the employee, and shall make his return of Form LW-1, the Director of Taxation, and pay to the City of Lima the amount of taxes so deducted on or before the day shown on the front of this return.

DEFINITION OF EMPLOYER

The term "employer" means an individual, partnership, association, corporation, governmental body unit or agency, or any other entity whether or not organized for profit, who or that employs one or more persons on a salary, wages, commission or other compensation basis.

PAYROLL WITHHOLDING

The period in which compensation is paid not earned is the basis for which return on Form LW-1 is to be made. Employers must withhold the tax regardless of amount paid to taxable employees. **To ensure annual receipt of withholding books, forms provided must be submitted.**

INTEREST

All taxes unpaid after they have become due bear interest from the date due, at the rate of 1% per month or fraction thereof until paid.

PENALTIES

Any taxpayer or employer who shall fail to file a return within the time required by the Ordinance, in addition to the interest and other penalty hereby imposed, shall be liable for a penalty of 10% of the unpaid withholding if paid during the first month after the same becomes due. 3% additional penalty per month or fraction thereof shall be added after the first month up to a maximum penalty of 25%. Also an employer who fails to deduct, withhold, and/or remit the tax of an employee, or who shall attempt to do anything whatever to avoid the payment of the whole or any part of the tax shall be guilty of a misdemeanor and upon conviction thereof, shall be fined not more than five hundred dollars (\$500.00) or imprisoned not more than 6 months, or both, for each offense. The failure of any employer to receive or procure a return form shall not excuse him from making a return or from paying the tax. Payment of the penalty provided in this section shall not be construed as relieving a taxpayer of liability for the tax, interest and/or other penalty assessed.

EMPLOYERS RETURN OF TAX WITHHELD

CITY OF LIMA, OHIO – DEPT. OF TAXATION
 Form LW-1

- 1. GROSS WAGES SUBJECT TO WITHHOLDING \$ _____
- 2. ACTUAL TAX WITHHELD THIS PERIOD \$ _____
- If payment is past due, complete below (See instructions)
- 3. INTEREST (1% per month) _____
- 4. PENALTY (SEE INSTRUCTIONS) _____
- 5. TOTAL _____

If no wages paid this period mark "None" and return form with explanation.

I HEREBY CERTIFY that the information and statements contained herein and any schedules attached are true and correct.

(Signed) _____

(Official Title) _____ Date _____

OWNER, PARTNER, MEMBER, PRESIDENT, TREASURER, AGENT

MAKE CHECK OR MONEY ORDER PAYABLE TO: LIMA CITY TREASURER P.O. BOX 155, LIMA, OHIO 45802

FOR PERIOD ENDING
JANUARY 31, 2010

DUE ON OR BEFORE
FEBRUARY 15, 2010

**THIS RETURN MUST BE FILED ON OR BEFORE
 DUE DATE AS SHOWN ABOVE**

EMPLOYERS RETURN OF TAX WITHHELD

CITY OF LIMA, OHIO – DEPT. OF TAXATION
Form LW-1

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MAKE CHECK OR MONEY ORDER PAYABLE TO: LIMA CITY TREASURER P.O. BOX 155, LIMA, OHIO 45802

FOR PERIOD ENDING
FEBRUARY 28, 2010

DUE ON OR BEFORE
MARCH 15, 2010

If Name or Address is Incorrect Make Necessary Change

**THIS RETURN MUST BE FILED ON OR BEFORE
DUE DATE AS SHOWN ABOVE**

EMPLOYERS RETURN OF TAX WITHHELD

CITY OF LIMA, OHIO – DEPT. OF TAXATION
Form LW-1

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MAKE CHECK OR MONEY ORDER PAYABLE TO: LIMA CITY TREASURER P.O. BOX 155, LIMA, OHIO 45802

FOR PERIOD ENDING
MARCH 31, 2010

DUE ON OR BEFORE
APRIL 15, 2010

If Name or Address is Incorrect Make Necessary Change

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EMPLOYERS RETURN OF TAX WITHHELD

CITY OF LIMA, OHIO – DEPT. OF TAXATION
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MAKE CHECK OR MONEY ORDER PAYABLE TO: LIMA CITY TREASURER P.O. BOX 155, LIMA, OHIO 45802

FOR PERIOD ENDING
APRIL 30, 2010

DUE ON OR BEFORE
MAY 15, 2010

If Name or Address is Incorrect Make Necessary Change

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DUE DATE AS SHOWN ABOVE**

EMPLOYERS RETURN OF TAX WITHHELD

CITY OF LIMA, OHIO – DEPT. OF TAXATION
Form LW-1

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MAKE CHECK OR MONEY ORDER PAYABLE TO: LIMA CITY TREASURER P.O. BOX 155, LIMA, OHIO 45802

FOR PERIOD ENDING
MAY 31, 2010

DUE ON OR BEFORE
JUNE 15, 2010

If Name or Address is Incorrect Make Necessary Change

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DUE DATE AS SHOWN ABOVE**

EMPLOYERS RETURN OF TAX WITHHELD

CITY OF LIMA, OHIO – DEPT. OF TAXATION
Form LW-1

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(Official Title) _____ Date _____

OWNER, PARTNER, MEMBER, PRESIDENT, TREASURE, AGENT

MAKE CHECK OR MONEY ORDER PAYABLE TO: LIMA CITY TREASURER P.O. BOX 155, LIMA, OHIO 45802

FOR PERIOD ENDING
JUNE 30, 2010

DUE ON OR BEFORE
JULY 15, 2010

If Name or Address is Incorrect Make Necessary Change

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DUE DATE AS SHOWN ABOVE**

EMPLOYERS RETURN OF TAX WITHHELD

CITY OF LIMA, OHIO – DEPT. OF TAXATION
Form LW-1

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MAKE CHECK OR MONEY ORDER PAYABLE TO: LIMA CITY TREASURER P.O. BOX 155, LIMA, OHIO 45802

FOR PERIOD ENDING
JULY 31, 2010

DUE ON OR BEFORE
AUGUST 15, 2010

If Name or Address is Incorrect Make Necessary Change

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DUE DATE AS SHOWN ABOVE**

EMPLOYERS RETURN OF TAX WITHHELD

CITY OF LIMA, OHIO – DEPT. OF TAXATION
Form LW-1

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MAKE CHECK OR MONEY ORDER PAYABLE TO: LIMA CITY TREASURER P.O. BOX 155, LIMA, OHIO 45802

FOR PERIOD ENDING
AUGUST 31, 2010

DUE ON OR BEFORE
SEPTEMBER 15, 2010



If Name or Address is Incorrect Make Necessary Change

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DUE DATE AS SHOWN ABOVE**

EMPLOYERS RETURN OF TAX WITHHELD

CITY OF LIMA, OHIO – DEPT. OF TAXATION
Form LW-1

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OWNER, PARTNER, MEMBER, PRESIDENT, TREASURE, AGENT

MAKE CHECK OR MONEY ORDER PAYABLE TO: LIMA CITY TREASURER P.O. BOX 155, LIMA, OHIO 45802

FOR PERIOD ENDING
SEPTEMBER 30, 2010

DUE ON OR BEFORE
OCTOBER 15, 2010

If Name or Address is Incorrect Make Necessary Change

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DUE DATE AS SHOWN ABOVE**

EMPLOYERS RETURN OF TAX WITHHELD

CITY OF LIMA, OHIO – DEPT. OF TAXATION
Form LW-1

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MAKE CHECK OR MONEY ORDER PAYABLE TO: LIMA CITY TREASURER P.O. BOX 155, LIMA, OHIO 45802

FOR PERIOD ENDING
OCTOBER 31, 2010

DUE ON OR BEFORE
NOVEMBER 15, 2010

If Name or Address is Incorrect Make Necessary Change

**THIS RETURN MUST BE FILED ON OR BEFORE
DUE DATE AS SHOWN ABOVE**

EMPLOYERS RETURN OF TAX WITHHELD

CITY OF LIMA, OHIO – DEPT. OF TAXATION
Form LW-1

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MAKE CHECK OR MONEY ORDER PAYABLE TO: LIMA CITY TREASURER P.O. BOX 155, LIMA, OHIO 45802

FOR PERIOD ENDING
NOVEMBER 30, 2010

DUE ON OR BEFORE
DECEMBER 15, 2010

If Name or Address is Incorrect Make Necessary Change

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DUE DATE AS SHOWN ABOVE**

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CITY OF LIMA, OHIO – DEPT. OF TAXATION
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FOR PERIOD ENDING
DECEMBER 31, 2010

DUE ON OR BEFORE
JANUARY 15, 2011

If Name or Address is Incorrect Make Necessary Change

**THIS RETURN MUST BE FILED ON OR BEFORE
DUE DATE AS SHOWN ABOVE**

City Form LW-3
City of Lima
Department of Taxation
P.O. Box 155 45802

RECONCILIATION OF RETURNS

Of Income Tax Withheld (Forms LW-1)
With W-2 Forms Submitted Herewith

FILE ON OR BEFORE JANUARY 31

2010

**Do Not Remit With This Form:
For Reconciliation Purposes Only. PLEASE REMIT PAYMENTS WITH FORM L.W1**

- 1. Total number of employees as represented by Forms W-2 submitted herewith _____
- 2. Total gross wages subject to withholding \$ _____
- 3. Total Income Tax Withheld from compensation paid all Employees \$ _____

- 4. Total Income Tax Withheld from compensation as shown by Item 2 of Form LW-1 for the period:
 - First Quarter \$ _____
 - Second Quarter _____
 - Third Quarter _____
 - Fourth Quarter _____

5. TOTAL \$ _____

Item 3 and 5 should be identical, explain fully any discrepancy.

2009 WITHHOLDING TAX WORKSHEET

(Keep for your records – Do not file.)

<u>Period</u> <u>Ending</u>	<u>Due</u> <u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Check</u> <u>Number</u>
1/31	2/15	_____	_____	_____
2/28	3/15	_____	_____	_____
3/31	4/15	_____	_____	_____
1st Qtr.	4/30	_____	_____	_____
4/30	5/15	_____	_____	_____
5/31	6/15	_____	_____	_____
6/30	7/15	_____	_____	_____
2nd Qtr.	7/31	_____	_____	_____

<u>Period</u> <u>Ending</u>	<u>Due</u> <u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Check</u> <u>Number</u>
7/31	8/15	_____	_____	_____
8/31	9/15	_____	_____	_____
9/30	10/15	_____	_____	_____
3rd Qtr.	10/31	_____	_____	_____
10/31	11/15	_____	_____	_____
11/30	12/15	_____	_____	_____
12/31	1/15	_____	_____	_____
4th Qtr.	1/31	_____	_____	_____