



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  
 JAN, FEB, MAR 2008

DUE ON OR BEFORE  
 APRIL 30, 2008

**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  
APR, MAY, JUNE 2008

DUE ON OR BEFORE  
JULY 31, 2008

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

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  
JULY, AUG, SEPT 2008

DUE ON OR BEFORE  
OCTOBER 31, 2008

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

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  
OCT, NOV, DEC 2008

DUE ON OR BEFORE  
JANUARY 31, 2009

If Name or Address Is Incorrect Make Necessary Change

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

**RECONCILIATION OF RETURNS**

**2008**

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

**FILE ON OR BEFORE JANUARY 31**

**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 \_\_\_\_\_

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- 5. TOTAL \$ \_\_\_\_\_

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

**2008 WITHHOLDING TAX WORKSHEET**

**(Keep for your records – Do not file.)**

Period	Due	Amount	Date	Check
Ending	Date			Number
1/31	2/15	_____	_____	_____
2/29	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	_____	_____	_____

Period	Due	Amount	Date	Check
Ending	Date			Number
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	_____	_____	_____