



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

**FORM LW-1 (MONTHLY OR QUARTERLY STATEMENT)**

**FORM LW-3 (ANNUAL RECONCILIATION)**

**EMPLOYER'S MUNICIPAL INCOME TAX WITHHOLDING FORMS**

# 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 this 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 of more persons on a salary, wages, commission or other compensation basis.

Employer must also submit W-2 forms that include qualifying wages and tax withheld for all other municipal corporations.

Lima Tax Department 419-221-5245.

## INTEREST

All taxes unpaid after they have become due bear interest from the date due. The interest rate is based on the Federal rate and may change annually. Visit our website at [www.cityhall.lima.oh.us](http://www.cityhall.lima.oh.us) for interest rates.”

## 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 late file penalty of \$25 per month or fraction of a month thereof (maximum \$150) and a late payment penalty of up to 50% of the unpaid withholding tax due. 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 first degree misdemeanor and shall be fined not more than one thousand dollars (\$1000) or imprisoned for not more than 6 months or both. 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. **The \$25 monthly late filing fee applies to the timely remittance of both the LW-1 and LW-3 forms.**

**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. **LATE FEE** (See instructions) ..... \$ \_\_\_\_\_
- 4. **INTEREST** (See instructions) ..... \$ \_\_\_\_\_
- 5. **PENALTY** (See instructions)..... \$ \_\_\_\_\_
- 6. **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 2023**

DUE ON OR BEFORE  
**MAY 1, 2023**

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

If Name or Address is Incorrect Make Necessary Change

**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. **LATE FEE** (See instructions) ..... \$ \_\_\_\_\_
- 4. **INTEREST** (See instructions) ..... \$ \_\_\_\_\_
- 5. **PENALTY** (See instructions)..... \$ \_\_\_\_\_
- 6. **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, JUN 2023**

DUE ON OR BEFORE  
**JULY 31, 2023**

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

If Name or Address is Incorrect Make Necessary Change

**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. **LATE FEE** (See instructions) ..... \$ \_\_\_\_\_
- 4. **INTEREST** (See instructions) ..... \$ \_\_\_\_\_
- 5. **PENALTY** (See instructions)..... \$ \_\_\_\_\_
- 6. **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  
**JUL, AUG, SEP 2023**

DUE ON OR BEFORE  
**OCTOBER 31, 2023**

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

If Name or Address is Incorrect Make Necessary Change

**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. **LATE FEE** (See instructions) ..... \$ \_\_\_\_\_
- 4. **INTEREST** (See instructions) ..... \$ \_\_\_\_\_
- 5. **PENALTY** (See instructions)..... \$ \_\_\_\_\_
- 6. **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 2023**

DUE ON OR BEFORE  
**JANUARY 31, 2024**

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

If Name or Address is Incorrect Make Necessary Change

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 THE LAST DAY OF FEBRUARY**

**2023**

**Do Not Remit With This Form:  
For Reconciliation Purposes Only. PLEASE REMIT PAYMENTS WITH FORM LW-1**

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.

(Keep for your records - Do not file)

<b>Period Ending</b>	<b>Due Date</b>	<b>Amount</b>	<b>Date</b>	<b>Check Number</b>	<b>Period Ending</b>	<b>Due Date</b>	<b>Amount</b>	<b>Date</b>	<b>Check Number</b>
1/31	2/15	_____	_____	_____	7/31	8/15	_____	_____	_____
2/28	3/15	_____	_____	_____	8/31	9/15	_____	_____	_____
3/31	4/18	_____	_____	_____	9/30	10/16	_____	_____	_____
1st Qtr.	5/1	_____	_____	_____	3rd Qtr.	10/31	_____	_____	_____
4/30	5/15	_____	_____	_____	10/31	11/15	_____	_____	_____
5/31	6/15	_____	_____	_____	11/30	12/15	_____	_____	_____
6/30	7/17	_____	_____	_____	12/31	1/15	_____	_____	_____
2nd Qtr.	7/31	_____	_____	_____	4th Qtr.	1/31	_____	_____	_____