

City of Salem
Income Tax Department
231 South Broadway Ave.
Salem, Ohio 44460

IMPORTANT TAX INFORMATION

2010

EMPLOYER'S MUNICIPAL WITHHOLDING BOOKLET

W-3 2010 RECONCILIATION

W-1 2010 WITHHOLDING RETURNS

ALL FORMS FOR THE YEAR ARE INCLUDED

2010 THIS ANNUAL BOOKLET contains all of the forms necessary to file the Salem Employers Return of Tax Withheld for 2010.
Forms will no longer be mailed at the end of each filing period.

For **QUARTERLY** FILERS - (4) **W-1** Forms are included in this booklet.

For **MONTHLY** FILERS - (12) **W-1** Forms are included in this booklet.

ANNUAL RECONCILIATION FORM - **W-3**

MAILING LABELS

FILING / PAYMENT LOG - for your records

MARK YOUR CALENDAR - so forms are filed and paid timely.

KEEP A COPY OF THE COMPLETED FORMS FOR YOUR RECORDS

MAILING ADDRESS - Salem City Income Tax Department

231 South Broadway Avenue

Salem, Ohio 44460-3089

PHONE - 330-332-4241 EXT 225

WEB ADDRESS - www.cityofsalemohio.org

GENERAL INFORMATION

WHO MUST FILE:

Each employer located within or doing business within the City of Salem, Ohio is required to withhold the Salem Income Tax.

The Salem Income Tax is required to be withheld from Qualifying Wages paid to all employees Age 18 and over.

Payment of the tax withheld is to be remitted to the Salem City Income Tax Department on form **W-1**.

FILE MONTHLY if tax amount due is \$500.00 or greater, per month

FILE QUARTERLY if tax amount due is less than \$500.00 per month

INTEREST AND PENALTIES

INTEREST 1.5% PER MONTH

LATE FILING PENALTY \$25.00

LATE PAYMENT PENALTY 3% PER MONTH (MINIMUM \$10.00)

FAILURE TO FILE RETURN AND PAY TAX:

Any taxpayer who shall fail or refuse to make any return or declaration required by the Ordinance, or any taxpayer who shall refuse to pay the tax, penalties and interest imposed by the Ordinance, or any taxpayer who shall refuse to permit the City Treasurer to examine his books, records, and papers, who shall knowingly make any incomplete, false or fraudulent return, 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 misdemeanor and shall be fined not more than Five Hundred Dollars (\$500.00) or imprisoned for not more than six (6) months, or both. The failure of any employer or taxpayer to receive or procure a return or declaration form shall not excuse him from making a return or declaration or from paying the tax.

INSTRUCTIONS FOR PREPARING AND FILING FORM EQR

HOW TO PREPARE THIS FORM:

- LINE 1 - Enter total compensation PAID all taxable employees during the period for which return is made. If no compensation was paid during the period, so indicate and return Form.
- LINE 2 - Enter total ACTUAL tax withheld from taxable employees during the period for CITY OF SALEM, OHIO - INCOME TAX.
- LINE 3 - To adjust current payment of actual tax withheld for under payment or overpayment in previous period. Please attach statement explaining reason for adjustment.
- LINE 4 - As interest, if return is past due, enter 1.5% of amount on line 2 for each month, or part of month, past due.
- LINE 5 - As penalty, if RETURN is past due, enter TWENTY FIVE DOLLARS (\$25.00) late filing penalty.
As penalty, if PAYMENT is past due (in addition), enter 3% of the amount on line 2 for each month, or part of month past due, or TEN DOLLARS (\$10.00) whichever is greater.
- LINE 6 - Enter the sum total of the figures shown on line 2-3-4 and 5. This is the amount due, and MUST be paid with this return.

CITY OF SALEM, OHIO
Form EQR 1-65 Rev. 9-05

EMPLOYER'S RETURN OF TAX WITHHELD

		DOLLARS	CENTS
* DO NOT withhold tax for employees UNDER AGE 18 * Filing Required Even If No Tax Is Due			
1. Taxable Earnings paid all Employees subject to Salem, Ohio, City Income Tax.	\$		
2. Actual Tax Withheld in period for City Income Tax	\$		
3. Adjustment of Tax for prior period (see instructions)			
4. Interest: _____			
5. Penalty: _____			
6. Total	\$		

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

(Signed) _____

(Official Title) _____

Date

THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW
MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF SALEM, OH - INCOME TAX
TAX RATE ONE PERCENT (1%)

MAIL TO: **SALEM INCOME TAX DEPT.
231 S. BROADWAY AVE
SALEM, OHIO 44460**

FOR MONTHS OF

DUE ON OR BEFORE

IF THE ABOVE SPACE IS BLANK, OR NAME OR ADDRESS IS INCORRECT, PROVIDE CORRECT NAME, ADDRESS, AND ACCOUNT NUMBER.

FINAL RETURN - CHECK HERE AND INDICATE REASON _____

Indicate if receipt is desired, and enclose self-addressed, stamped envelope.

W1

RECONCILIATION INSTRUCTIONS

The original of this reconciliation form must be filed with the **SALEM CITY INCOME TAX DEPARTMENT, 231 South Broadway Ave. Salem, Ohio 44460** on or before **FEBRUARY 28**, unless a filing extension has been granted by the Salem City Income Tax Department.

Copies of all **W-2 forms** applicable to the reconciliation **must be attached**.

Also attached, should be a calculator tape or a schedule listing and totaling the amount of Salem Ohio Income Tax withheld, as indicated by individual employee's statements (W-2 form).

Contact the Salem Tax Department for questions or assistance 330-332-4241 ext. 225.

If the difference between lines 3 and 5 indicates a **balance due**, the amount should accompany this return.

If the difference is an **overpayment**, attach an explanation and indicate to credit the account for the next year or the amount of refund requested.

RECONCILIATION OF SALEM INCOME TAX WITHHELD FROM WAGES

DUE ON OR BEFORE FEBRUARY 28, 2011

CITY OF SALEM, OHIO

- 1. Total Payroll subject to SALEM INCOME TAX
2. Total number of employees as represented by Forms W-2 ATTACHED
3. Total SALEM Income Tax withheld from wages during 2010 as shown by employee's statement Form (W-2) ATTACHED

- 4. Total SALEM Income Tax Withheld during 2010, for: (Form EQR)
Quarter ended March 31,
Quarter ended June 30,
Quarter ended September 30,
Quarter ended December 31,
5. TOTAL
6. Difference between Lines 3 & 5

I hereby certify that the information contained herein and in any schedules or exhibits attached are true and correct.

Signed

Official Title

Date

IF THE ABOVE SPACE IS BLANK, OR NAME OR ADDRESS IS INCORRECT, PROVIDE CORRECT NAME, ADDRESS, AND ACCOUNT NUMBER.

Withholding Tax Worksheet (Keep for your records - Do not file)

Table with columns: Month Ending, Due Date, Check#, Date, Amount. Rows for quarters 1, 2, and 3.

Withholding Tax Worksheet (Keep for your records - Do not file)

Table with columns: Month Ending, Due Date, Check#, Date, Amount. Rows for quarters 4, 1, 2, and 3.

PLEASE USE THESE LABELS TO RETURN YOUR MONTHLY WITHHOLDING PAYMENTS TO THE CITY.

CITY OF SALEM INCOME TAX DEPARTMENT 231 SOUTH BROADWAY AVE. SALEM, OH 44460

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