



IMPORTANT TAX INFORMATION 2016 EMPLOYER MUNICIPAL WITHHOLDING

Pursuant to the passage of Amended Substitute House Bill 5 in December 2014, new State mandated municipal income tax guidelines have been established, effective with tax returns due for tax years beginning January 1, 2016 and after.

Changes in filing due date for employee withholding; Withholding remittance and payment must be received no later than the 15th of the month following the reporting period.

Changes in monthly and quarterly withholding thresholds; Employers must remit monthly if withholding in the previous calendar year exceeded \$2,399 or if the amount required to be withheld during any month of the previous calendar quarter exceeded \$200.00.

Employers can remit quarterly if their withholdings are under the thresholds described for monthly filers.

Withholding guidelines for employers with transient workers and for those employers qualified as a "small employer".

Changes in penalty and interest rates; With respect to unpaid income tax and unpaid estimated income tax, a penalty equal to fifteen percent of the amount not timely paid shall be imposed. With respect to any unpaid withholding tax, a penalty equal to fifty percent of the amount not timely paid shall be imposed. With respect to returns other than estimated income tax returns, the Municipality shall impose a monthly penalty of twenty-five dollars (\$25.00) for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed a total of one hundred fifty dollars (\$150.00) in assessed penalty for each failure to timely file a return.

Interest will be calculated at the July federal short-term interest rate plus 5.00% divided by 12 months for 2016 returns, paid in 2016. The monthly interest rate is 0.42%.

INSTRUCTIONS FOR PREPARING AND FILING FORM R-941

Who Must File:

Every business entity which conducts business within the corporate limits of the Village of Richfield, regardless of where that entity is located, is required to withhold tax from all compensated employees at the time or times such compensation is paid, or in the case of any type of deferred compensation, when such compensation is earned.

Definition of "Taxable Earnings"

The term "Taxable Earnings" has the same meaning as "Qualifying Wages" as defined in ORC 718.03(A). For most employees this is the "Medicare Wage" amount normally found in box 5 of the W-2. Please keep in mind, this includes nonqualified compensation and excludes section 125 plans. If the employee is not subject to Medicare withholding, the provisions in ORC 718.03(A) apply.

Definition of "Employer"

The term "employer" means an individual, co-partnership, association, corporation (including a corporation of the first or non-profit class), governmental administration, agency, arm, authority, board, body, branch, bureau, department, division, section, unit, or any other entity, who or that employs one or more persons on a salary, wage, commission, or other compensation basis, whether or not such employer is engaged in business as defined in the Ordinance and in the Regulations.

Interest and Penalties:

Changes in penalty and interest rates; With respect to unpaid income tax and unpaid estimated income tax, a penalty equal to fifteen percent of the amount not timely paid shall be imposed. With respect to any unpaid withholding tax, a penalty equal to fifty percent of the amount not timely paid shall be imposed. With respect to

returns other than estimated income tax returns, the Municipality shall impose a monthly penalty of twenty-five dollars (\$25.00) for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed a total of one hundred fifty dollars (\$150.00) in assessed penalty for each failure to timely file a return.

Failure to File Return and Pay Tax

Any individual, firm or corporation who fails, neglects or refuses to file a return, who refuses to pay the tax, penalties and interest imposed, who refuses to permit the Tax Administrator or any duly authorized agent or employee to examine his books, records and papers, who knowingly makes an incomplete, false or fraudulent return, or who attempts to do anything to avoid payment of the whole or any part of the tax shall be guilty of a second degree misdemeanor and shall be fined not more than \$750.00 or imprisoned for not more than 90 days or both, for each offense.

The failure of any taxpayer to receive or procure a return shall not excuse such taxpayer from filing a return or paying the tax due.

Any check in payment of tax, penalty and/or interest which is returned to the Village marked Insufficient Funds, Account Closed or Stop Payment, shall be subject to a \$10.00 charge for the purpose of defraying additional processing expenses incurred by the Village.

The employer is responsible for payment of under-withholding.

The income tax rate for the Village of Richfield is 2.0% effective July 1, 1992.

VILLAGE OF RICHFIELD EMPLOYER'S RETURN OF TAX WITHHELD

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

- 1. Taxable Earnings paid all Employees subject to Richfield, Ohio, Income Tax \$ _____ (Signed) _____
- 2. Actual Tax Withheld in period for Richfield Income Tax \$ _____ (Official Title) _____ Date _____
- 3. Adjustment of Tax (attach statement) _____
- 4. Interest = .42% per month _____
- 5. Penalty = 50% of unpaid tax _____
- 6. _____ Total \$ _____

THIS RETURN MUST BE FILED ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO: DIVISION OF TAXATION VILLAGE OF RICHFIELD

MAIL TO: VILLAGE OF RICHFIELD P.O. BOX 100 RICHFIELD, OHIO 44286 PHONE (330) 659-9201 EXT. 226

FORM R-941 REV. 1-06

PRINT COMPANY NAME, ADDRESS AND FEDERAL EIN BELOW

FOR MONTH(S) OF **JANUARY 2016**
DUE ON OR BEFORE: **FEBRUARY 15, 2016**

Notify Income Tax Department promptly of any change in ownership, name or address shown above.

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FORM R-941 REV. 1-06

PRINT COMPANY NAME, ADDRESS AND FEDERAL EIN BELOW

FOR MONTH(S) OF **FEBRUARY 2016**
DUE ON OR BEFORE: **MARCH 15, 2016**

Notify Income Tax Department promptly of any change in ownership, name or address shown above.

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FORM R-941 REV. 1-06

PRINT COMPANY NAME, ADDRESS AND FEDERAL EIN BELOW

FOR MONTH(S) OF **MARCH 2016**
DUE ON OR BEFORE: **APRIL 15, 2016**

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FORM R-941 REV. 1-06

PRINT COMPANY NAME, ADDRESS AND FEDERAL EIN BELOW

FOR MONTH(S) OF JULY 2016

DUE ON OR BEFORE: AUGUST 15, 2016

Notify Income Tax Department promptly of any change in ownership, name or address shown above.

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

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FORM R-941 REV. 1-06

PRINT COMPANY NAME, ADDRESS AND FEDERAL EIN BELOW

FOR MONTH(S) OF AUGUST 2016

DUE ON OR BEFORE: SEPTEMBER 15, 2016

Notify Income Tax Department promptly of any change in ownership, name or address shown above.

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FORM R-941 REV. 1-06

PRINT COMPANY NAME, ADDRESS AND FEDERAL EIN BELOW

FOR MONTH(S) OF SEPTEMBER 2016

DUE ON OR BEFORE: OCTOBER 15, 2016

Notify Income Tax Department promptly of any change in ownership, name or address shown above.

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- 5. Penalty = 50% of unpaid tax _____
- 6. _____ Total \$ _____

PRINT COMPANY NAME, ADDRESS AND FEDERAL EIN BELOW

FOR MONTH(S) OF
OCTOBER 2016
DUE ON OR BEFORE:
NOVEMBER 15, 2016

THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO:
DIVISION OF TAXATION
VILLAGE OF RICHFIELD

MAIL TO: VILLAGE OF RICHFIELD
P.O. BOX 100
RICHFIELD, OHIO 44286
PHONE (330) 659-9201 EXT. 226

FORM R-941 REV. 1-06

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- 6. _____ Total \$ _____

PRINT COMPANY NAME, ADDRESS AND FEDERAL EIN BELOW

FOR MONTH(S) OF
NOVEMBER 2016
DUE ON OR BEFORE:
DECEMBER 15, 2016

THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO:
DIVISION OF TAXATION
VILLAGE OF RICHFIELD

MAIL TO: VILLAGE OF RICHFIELD
P.O. BOX 100
RICHFIELD, OHIO 44286
PHONE (330) 659-9201 EXT. 226

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- 6. _____ Total \$ _____

PRINT COMPANY NAME, ADDRESS AND FEDERAL EIN BELOW

FOR MONTH(S) OF
DECEMBER 2016
DUE ON OR BEFORE:
JANUARY 15, 2017

THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO:
DIVISION OF TAXATION
VILLAGE OF RICHFIELD

MAIL TO: VILLAGE OF RICHFIELD
P.O. BOX 100
RICHFIELD, OHIO 44286
PHONE (330) 659-9201 EXT. 226

FORM R-941 REV. 1-06

Notify Income Tax Department promptly of any change in ownership, name or address shown above.

RECONCILIATION INSTRUCTIONS

IMPORTANT:

Photocopies, computer print-outs, or typed copies lists will be accepted in lieu of original W-2 forms, provided equivalent information is presented.

The original of this reconciliation must be filed with the TAX DEPARTMENT, VILLAGE OF RICHFIELD, P.O. Box 100, Richfield, Ohio 44286 on or before January 31, unless a written request for extension has been made and granted (in writing) by the Tax Administrator. This form must be accompanied by copies of the employee's statements (Form W-2) showing: (1) name and address of employee; (2) social security number; (3) gross earnings earned before any deductions; (4) amount of RICHFIELD and other municipal income tax withheld.

If Line 5 indicates a balance due, the amount thereof should accompany this return; If Line 5 indicates an overpayment, a refund request signed by the employer may be made or the overpayment may be used as an adjustment credit on the next period's R-941 form.

The income tax rate for the Village of Richfield is 2.0% effective July 1, 1992.

VILLAGE OF RICHFIELD, OHIO **RECONCILIATION OF RICHFIELD INCOME TAX WITHHELD FROM WAGES** FORM R-W3

<p>1. Total number of employees as represented by Form W-2 or equivalent submitted herewith..... _____ (All W-2's submitted must be completed in their entirety)</p> <p>2. Total wages subject to RICHFIELD TAX paid during 2016 as shown in employee's statement W-2.....\$ _____</p> <p>3. Tax Due Richfield Line 2 x 2% (.02).....\$ _____</p> <hr/> <p>PRINT COMPANY NAME, ADDRESS AND FEDERAL EIN BELOW</p>	<p>4. Total RICHFIELD Income Tax Withheld during 2016 From: (Form R-941)</p> <p>Quarter ended March 15, \$ _____</p> <p>Quarter ended June 15, \$ _____</p> <p>Quarter ended September 15, \$ _____</p> <p>Quarter ended December 15, \$ _____</p> <p>5. Total.....\$ _____</p> <p>6. Difference between Lines 3 & 5 \$ _____</p> <p>If Line 6 indicates a balance due, the amount thereof should accompany this return; If Line 6 indicates an overpayment, a refund request signed by the employer should be made.</p> <p>Check reason for withholding:</p> <p><input type="radio"/> RESIDENT EMPLOYER <input type="radio"/> COURTESY WITHHOLDING <input type="radio"/> WORK PERFORMED IN RICHFIELD</p>
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Withholding Tax Worksheet
(Keep for your records – Do not file)

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

Month Ending	Due Date	Check#	Date	Amount
1/31	2/15	_____	_____	_____
2/28	3/15	_____	_____	_____
3/31	4/15	_____	_____	_____
or 1st qtr	4/15	_____	_____	_____
4/30	5/15	_____	_____	_____
5/31	6/15	_____	_____	_____
6/30	7/15	_____	_____	_____
or 2nd qtr	7/15	_____	_____	_____

Month Ending	Due Date	Check#	Date	Amount
7/31	8/15	_____	_____	_____
8/31	9/15	_____	_____	_____
9/30	10/15	_____	_____	_____
or 3rd qtr	10/15	_____	_____	_____
10/31	11/15	_____	_____	_____
11/30	12/15	_____	_____	_____
12/31	1/15	_____	_____	_____
or 4th qtr	1/15	_____	_____	_____