

## **INSTRUCTIONS FOR REMITTING 2023 WITHHOLDING TAX**

### **GENERAL INFORMATION FOR EMPLOYERS**

Every employer located within or doing business within the City of Fairfield who employs one or more persons is required to withhold the City of Fairfield municipal tax at the rate of 1.50 % from wages subject to withholding. Quarterly withholding is due on the last day of the month following the end of quarter. Your payment must be postmarked on or before the due date to be considered on time and to prevent a late penalty described herein, there is no grace period. Electronic filing through the Ohio Business Gateway (OBG) is another way to remit your withholding. The date used for determining timeliness of the electronic filing will be the date submitted. Information and instructions on how to register and remit payments through the OBG may be found at [business.ohio.gov](http://business.ohio.gov). Eligibility for Monthly or Quarterly withholding is based on the following "Look Back" provisions. If your business remitted more than \$2399 in the previous year or more than \$200 any month in the previous quarter, you will be required to remit monthly. If your business remitted less than \$2399 in the previous year or less than \$200 any month on the previous quarter, you would remit quarterly.

### **PENALTY AND INTEREST RATES**

Late withholding payments are penalized at the rate of 50% of the amount not timely filed. This is a penalty prescribed by the ORC Chapter 718. Specific language may be found at <http://codes.ohio.gov/orc/718.27>. Interest is calculated using the Federal Short Term Rate (rounded to the nearest percent) + 5%. Late return filings, including reconciliations, will be penalized \$25 per month or a fraction thereof up to a maximum of \$150. Reconciliations are due the last day of February each year with no grace period.

### **FORM INSTRUCTIONS**

Be sure that the account number, federal identification number, business name, and address appear on the form in the appropriate designated place. Enter the gross compensation subject to withholding for the filing period. If there are no qualifying wages for this period, enter zero. Enter the total City of Fairfield tax withheld. Enter adjustments (full written explanation of adjustments must accompany this form). The total due must be paid with the timely filing of this return. Be sure to indicate the number of employees subject to city of tax during the period. Sign and date where indicated.

### **RECONCILIATION OF RETURNS**

All reconciliation of returns plus employee W-2's must be mailed to: City of Fairfield Income Tax Division, 701 Wessel Dr., Fairfield, OH 45014. Reconciliation of Returns and Employee W-2's are due the last day of February each year.

### **WHERE TO MAIL PAYMENTS**

Payments must be mailed to:

City of Fairfield  
P. O. Box 181543  
Fairfield, OH 45018

**City of Fairfield RETURN OF INCOME TAX WITHHELD**

Business Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

Printed Name of Responsible Party \_\_\_\_\_

Signature of Responsible Party \_\_\_\_\_ Date \_\_\_\_\_

Phone: \_\_\_\_\_ E-Mail: \_\_\_\_\_

Remit form and payment to:  
City of Fairfield  
P. O. Box 181543  
Fairfield, OH 45018

COURTESY WITHHOLDING  
ONLY INDICATE QUARTER  
REPORTED: ☐

Tax Rate: 1.50%

Account #: \_\_\_\_\_

FEIN: \_\_\_\_\_

Withholding Period JAN-MAR	Due Date 04/30/2023
1. Gross Compensation Subject to Withholding	\$
2. Tax Withheld during Period	\$
3. Adjustment to Prior Period	\$
4. Penalty	\$
5. Interest	\$
6. TOTAL DUE	\$

Number of employees during period \_\_\_\_\_ FORM TW-1

**City of Fairfield RETURN OF INCOME TAX WITHHELD**

Business Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

Printed Name of Responsible Party \_\_\_\_\_

Signature of Responsible Party \_\_\_\_\_ Date \_\_\_\_\_

Phone: \_\_\_\_\_ E-Mail: \_\_\_\_\_

Remit form and payment to:  
City of Fairfield  
P. O. Box 181543  
Fairfield, OH 45018

COURTESY WITHHOLDING  
ONLY INDICATE QUARTER  
REPORTED: ☐

Tax Rate: 1.50%

Account #: \_\_\_\_\_

FEIN: \_\_\_\_\_

Withholding Period APR-JUN	Due Date 07/31/2023
1. Gross Compensation Subject to Withholding	\$
2. Tax Withheld during Period	\$
3. Adjustment to Prior Period	\$
4. Penalty	\$
5. Interest	\$
6. TOTAL DUE	\$

Number of employees during period \_\_\_\_\_ FORM TW-1

**City of Fairfield RETURN OF INCOME TAX WITHHELD**

Business Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

Printed Name of Responsible Party \_\_\_\_\_

Signature of Responsible Party \_\_\_\_\_ Date \_\_\_\_\_

Phone: \_\_\_\_\_ E-Mail: \_\_\_\_\_

Remit form and payment to:  
City of Fairfield  
P. O. Box 181543  
Fairfield, OH 45018

COURTESY WITHHOLDING  
ONLY INDICATE QUARTER  
REPORTED: ☐

Tax Rate: 1.50%

Account #: \_\_\_\_\_

FEIN: \_\_\_\_\_

Withholding Period JUL-SEPT	Due Date 10/31/2023
1. Gross Compensation Subject to Withholding	\$
2. Tax Withheld during Period	\$
3. Adjustment to Prior Period	\$
4. Penalty	\$
5. Interest	\$
6. TOTAL DUE	\$

Number of employees during period \_\_\_\_\_ FORM TW-1

**City of Fairfield RETURN OF INCOME TAX WITHHELD**

Business Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

Printed Name of Responsible Party \_\_\_\_\_

Signature of Responsible Party \_\_\_\_\_ Date \_\_\_\_\_

Phone: \_\_\_\_\_ E-Mail: \_\_\_\_\_

Remit form and payment to:  
City of Fairfield  
P. O. Box 181543  
Fairfield, OH 45018

COURTESY WITHHOLDING  
ONLY INDICATE QUARTER  
REPORTED: ☐

Tax Rate: 1.50%

Account #: \_\_\_\_\_

FEIN: \_\_\_\_\_

Withholding Period OCT-DEC	Due Date 01/31/2024
1. Gross Compensation Subject to Withholding	\$
2. Tax Withheld during Period	\$
3. Adjustment to Prior Period	\$
4. Penalty	\$
5. Interest	\$
6. TOTAL DUE	\$

Number of employees during period \_\_\_\_\_ FORM TW-1