



RETURN SERVICE REQUESTED

FROM:

*City of Gallipolis*

**Income Tax Department**

**Mail To: P.O. Box 339**

**Gallipolis, OH 45631**

**Telephone: 740-441-6009 x 722**

**Facsimile: 740-441-2062**

*K.Canaday@gallipolis-city.com*

# CITY OF GALLIPOLIS QUARTERLY WITHHOLDING TAX STATEMENTS

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## **NOTICE:**

**Withholding Reconciliations are not considered filed and will not be processed:**

- ❖ If applicable payments are not included.
- ❖ If all requested documentation is not attached.
- ❖ If there is no social security number or federal identification number.

# NOTICE

Enclosed in this package is the information and forms needed to prepare and file employer's quarterly returns of tax withheld. This booklet contains a form for each calendar quarter to be returned to the Gallipolis City Income Tax Department.

Please read the instructions carefully and complete each form in its entirety.

To avoid errors in processing and to assure proper credit to your account, please type or print your name and address where indicated including the account number.

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## **WHO MUST FILE:**

Each employer within, or doing business within, the City of Gallipolis who employs one or more persons is required to withhold city income tax from all compensation paid to employees, and to file a withholding form and remit such tax to the Gallipolis City Income Tax Department.

## **WITHHOLDING RATE:**

1% of gross compensation.

## **DUE DATE:**

Payments are due April 30, July 31, October 31, January 31. Completed forms are necessary even if there is no tax is due. If your withholding account should be removed from our active files, please notify our office with all pertinent information and effective dates.

## **CHANGE OF STATUS:**

The Income Tax Department should be notified of any changes in employer status, i.e. change of ownership, consolidation, dissolution of business, or any other circumstances that may affect your account.

## **TAXABLE INCOME:**

Qualifying wages, salaries and other compensation.  
Bonuses, stipends and tip income.  
Commissions, fees, and other earned income.  
Sick pay (including third party sick pay).  
Employer supplemental unemployment benefits (sub pay).  
Strike pay.  
Vacation pay.  
Employee contributions to retirement plans and tax deferred annuity plans (including § 401k, 403b, 457b, etc.).  
Profit sharing.  
Contributions made by or on behalf of employees to tax deferred annuity programs.  
Uniform, automobile, moving & travel allowances.  
Reimbursements in excess of deductible expenses.  
Employer provided educational assistance.  
Stock options (taxed when exercised, usually valued at market price less option price on the date the option is exercised).  
Employer paid premiums for group term life insurance over \$50,000.00.  
Compensation paid in goods or services or property usage. Taxed at fair market value.  
Income from wage continuation plans (including retirement incentive plans & severance pay).  
Income from guaranteed annual wage contracts.  
Prizes and gifts if connected with employment.

## **LATE FILING FEE, PENALTY AND INTEREST: (EFFECTIVE JANUARY 1, 1999)**

One time late filing fee of \$25.00 if received after due date.

Penalties for non-payment of monies required to be withheld at a rate of 1½% per month. All taxes remaining unpaid after they have become due bear interest at the rate of 1½% per month.

**CITY OF GALLIPOLIS, OHIO — EMPLOYER'S RETURN OF TAX WITHHELD**  
**FIRST QUARTER, DUE APRIL 30**

- 1. Total Gross Payroll Subject to City Tax .....1
- 2. Actual Tax Withheld for City Income Tax @ 1% .....2
- 3. Adjustment of Tax for Prior Period .....3

	Dollars	Cents
\$		
\$		
\$		
<b>TOTAL</b>		
\$		

TAX OFFICE USE ONLY	
TOTAL PAID \$	_____
CASH	CHECK _____
RECEIPT #	_____
LATE FEE _____	TOTAL _____
PENALTY _____	MONTHS LATE _____
INTEREST _____	DATE BILLED _____

*\*Late filing fee, penalty and interest will be assessed upon late receipt of payment.*

Account # \_\_\_\_\_ Federal ID # \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Submitted By \_\_\_\_\_

Date \_\_\_\_\_ Telephone # \_\_\_\_\_

**PLEASE RETURN THIS COPY AND MAKE CHECKS PAYABLE TO THE CITY OF GALLIPOLIS INCOME TAX DEPT.**

**CITY OF GALLIPOLIS, OHIO — EMPLOYER'S RETURN OF TAX WITHHELD**  
**SECOND QUARTER, DUE JULY 30**

- 1. Total Gross Payroll Subject to City Tax .....1
- 2. Actual Tax Withheld for City Income Tax @ 1% .....2
- 3. Adjustment of Tax for Prior Period .....3

	Dollars	Cents
\$		
\$		
\$		
<b>TOTAL</b>		
\$		

TAX OFFICE USE ONLY	
TOTAL PAID \$	_____
CASH	CHECK _____
RECEIPT #	_____
LATE FEE _____	TOTAL _____
PENALTY _____	MONTHS LATE _____
INTEREST _____	DATE BILLED _____

*\*Late filing fee, penalty and interest will be assessed upon late receipt of payment.*

Account # \_\_\_\_\_ Federal ID # \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Submitted By \_\_\_\_\_

Date \_\_\_\_\_ Telephone # \_\_\_\_\_

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**CITY OF GALLIPOLIS, OHIO — EMPLOYER'S RETURN OF TAX WITHHELD**  
**THIRD QUARTER, DUE OCTOBER 30**

- 1. Total Gross Payroll Subject to City Tax .....1
- 2. Actual Tax Withheld for City Income Tax @ 1% .....2
- 3. Adjustment of Tax for Prior Period .....3

	Dollars	Cents
\$		
\$		
\$		
<b>TOTAL</b>		
\$		

TAX OFFICE USE ONLY	
TOTAL PAID \$	_____
CASH	CHECK _____
RECEIPT #	_____
LATE FEE _____	TOTAL _____
PENALTY _____	MONTHS LATE _____
INTEREST _____	DATE BILLED _____

*\*Late filing fee, penalty and interest will be assessed upon late receipt of payment.*

Account # \_\_\_\_\_ Federal ID # \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Submitted By \_\_\_\_\_

Date \_\_\_\_\_ Telephone # \_\_\_\_\_

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**CITY OF GALLIPOLIS, OHIO — EMPLOYER'S RETURN OF TAX WITHHELD**  
**FOURTH QUARTER, \_\_\_\_\_ DUE JANUARY 30**

1. Total Gross Payroll Subject to City Tax ..... 1
2. Actual Tax Withheld for City Income Tax @ 1% ..... 2
3. Adjustment of Tax for Prior Period ..... 3

	Dollars	Cents
\$		
\$		
\$		
<b>TOTAL</b>		
\$		

*\*Late filing fee, penalty and interest will be assessed upon late receipt of payment.*

Account # \_\_\_\_\_ Federal ID # \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Submitted By \_\_\_\_\_

Date \_\_\_\_\_ Telephone # \_\_\_\_\_

**PLEASE RETURN THIS COPY AND MAKE CHECKS PAYABLE TO THE CITY OF GALLIPOLIS INCOME TAX DEPT.**

TAX OFFICE USE ONLY	
TOTAL PAID \$	_____
CASH	CHECK _____
RECEIPT #	_____
LATE FEE _____	TOTAL _____
PENALTY _____	MONTHS LATE _____
INTEREST _____	DATE BILLED _____

**CITY OF GALLIPOLIS, OHIO — WITHHOLDING TAX RECONCILIATION**  
**CITY INCOME TAX WITHHELD FOR THE YEAR, \_\_\_\_\_ DUE FEBRUARY 28**

*Copies of W-2's of taxable employees must accompany the filing of this reconciliation form.  
 Copies of all 1099-Misc. forms must also accompany this form.*

1. Total Gross Payroll Subject to City Tax ..... 1
2. Actual Tax Withheld for City Income Tax @ 1% ..... 2
3. Adjustment of Tax for Prior Period ..... 3
4. Actual Tax Withheld Per W-2's ..... 4
5. First Quarter Payments Due April 30 ..... 5
- Second Quarter Payments Due July 31 ..... 5
- Third Quarter Payments Due October 31 ..... 5
- Fourth Quarter Payments Due January 31 ..... 5
- Total Remitted for the Year ..... 5
6. Overpayment Credit to Next Year (Line 4 minus Line 5) ... 6
7. Additional Tax Due (If Under \$1.00- Do Not Remit)..... 7

	Dollars	Cents
\$		
\$		
\$		
\$		
\$		
\$		
\$		
\$		
\$		
\$		
\$		

*\*Late filing fees will be assessed upon late receipt of reconciliation.*

Account # \_\_\_\_\_ Federal ID # \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Submitted By \_\_\_\_\_

Date \_\_\_\_\_ Telephone # \_\_\_\_\_

Use the space below for explanation of adjustments:

TAX OFFICE USE ONLY	
TOTAL PAID \$	_____
CASH	CHECK _____
RECEIPT #	_____
LATE FEE _____	TOTAL _____
PENALTY _____	MONTHS LATE _____
INTEREST _____	DATE BILLED _____

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