



# City of Sidney Annual Reconciliation of Income Tax Withheld

Form SW-3

**For Calendar Year Ending December 31, 2016**

**Due Date: February 28<sup>th</sup>**

**Rate is 1.75%**

1. Number of W-2's attached \_\_\_\_\_
2. Total payroll for year \$ \_\_\_\_\_
3. Less: Payroll not subject to tax \$ \_\_\_\_\_
4. Payroll subject to tax \$ \_\_\_\_\_
5. Withholding tax liability @ 1.75% of line 4. \$ \_\_\_\_\_
6. Total remitted for the year \$ \_\_\_\_\_
7. Penalty \$ \_\_\_\_\_ + Interest \$ \_\_\_\_\_ = \$ \_\_\_\_\_
8. Amount Due (if line 5 is greater than line 6+line 7) \$ \_\_\_\_\_
9. Over payment (if line 5 is less than line 6+line 7) \$ \_\_\_\_\_

Federal ID # \_\_\_\_\_  
 Company Name \_\_\_\_\_  
 Address \_\_\_\_\_  
 \_\_\_\_\_  
 City, State, Zip \_\_\_\_\_

Check if address change

I declare that this return has been examined by me, and to the best of my knowledge and belief is a true, correct and complete return, made in good faith, pursuant to City of Sidney Income Tax Ordinance and the Regulations issued under the authority thereof.

Signature of responsible party \_\_\_\_\_

Date \_\_\_\_\_ Phone: \_\_\_\_\_

Email: \_\_\_\_\_

|                                    |                               |                               |                               |
|------------------------------------|-------------------------------|-------------------------------|-------------------------------|
| JANUARY<br>\$                      | APRIL<br>\$                   | JULY<br>\$                    | OCTOBER<br>\$                 |
| FEBRUARY<br>\$                     | MAY<br>\$                     | AUGUST<br>\$                  | NOVEMBER<br>\$                |
| MARCH<br>\$                        | JUNE<br>\$                    | SEPTEMBER<br>\$               | DECEMBER<br>\$                |
| 1 <sup>ST</sup> QUARTER<br>\$      | 2 <sup>ND</sup> QUARTER<br>\$ | 3 <sup>RD</sup> QUARTER<br>\$ | 4 <sup>TH</sup> QUARTER<br>\$ |
| <b>TOTAL REMITTED FOR THE YEAR</b> |                               |                               | <b>\$</b>                     |

Remit to: CITY OF SIDNEY REVENUE COLLECTION – INCOME TAX  
 201 W POPLAR ST  
 SIDNEY OH 45365

**W-2s MUST BE ATTACHED.**

**Beginning with wages paid in 2015, withholding must be paid at the tax rate of 1.75%**

## 2016 INSTRUCTIONS FOR FILING

### GENERAL INFORMATION

On or before February 28<sup>th</sup> of each year, every employer must file an Annual Reconciliation of Income Tax Withheld. (This filing will include wages reportable and tax paid in the prior calendar year on employee withholding for the City of Sidney.) Copies of all W-2 forms applicable to the Reconciliation must be attached. All W-2's must furnish employee's name, address, social security number, qualifying wage compensation, and Sidney tax withheld. If more than one city tax was withheld, then the W-2's must show a breakdown of each city that tax was withheld for, the wages earned in each city, and the amount of city tax withheld for each city.

Any employer with more than 150 employees subject to Sidney withholding is required to remit the Annual Reconciliation of Income Tax Withheld and copies of the W-2 Forms via Magnetic Media in a format prescribed by the Tax Administrator. These instructions are found at [www.sidneyoh.com](http://www.sidneyoh.com). In addition, any individual or business entity compensating persons on a commission or contract labor basis must furnish copies of the form 1099 issued by February 28<sup>th</sup> of each year. All 1099's shall require the same type of information as is required of the W-2 forms as stated above.

Not filing the reconciliation or not including W-2 copies may subject you to a penalty of \$25.00 per return for each month (or fraction of a month) up to a maximum of \$150.

### RECONCILIATION FORM INSTRUCTIONS

The Annual Reconciliation of Income Tax Withheld plus attachments must be mailed to Revenue Collections – Income Tax, 201 W Poplar St, Sidney, OH 45365. The Form SW-3 must show a breakdown of all withholding payments, made either monthly or quarterly in the boxes provided. The amounts paid and the amount withheld should be equal. If they are not equal, attach an explanation for any discrepancy. If a balance due is indicated, this shortage must be remitted immediately and may be subject to penalties.

### FOR QUESTIONS OR ASSISTANCE:

Please see our website [www.sidneyoh.com](http://www.sidneyoh.com), email [tax@sidneyoh.com](mailto:tax@sidneyoh.com), or call (937) 498-8111

### NEW TAX RATE FOR 2015:

Beginning with 2015, the income tax rate increased to 1.75%. Wages paid in 2016 must be withheld at the rate of 1.75%.