

INSTRUCTIONS FOR PREPARING AND FILING FORM BW-1

Who Must File:

Each employer within the Village of Baltimore (who has established an "employer-employee" relationship) who employs one or more persons is required to withhold the tax of 1% from all compensation paid employees at the time or times such compensation is paid, and to file Form BW-1 and remit such tax to the commissioner of Taxation on or before the last day of the month next following the quarterly period in which the withholding was made. Accommodation withholding by nonresident business is filed and paid similarly.

Definition of "Employer"

The term "employer" means an individual, copartnership, association, corporation (including a corporation of the first or nonprofit 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.

Quarterly Return

The quarter in which compensation is paid, not earned, is the period for which Quarterly Return on Form BW-1 is to be made.

Interest and Penalties (other than Accommodation Withholding)

All taxes required to be withheld by employers under the provisions of this ordinance and remaining unpaid after they have become due shall bear interest, in addition to the amount of the unpaid withheld tax, at the rate of 18% per annum. In addition thereto, the employers required to withhold taxes from employees under the provisions of this ordinance, shall be subject to a penalty of 3% per month or fraction thereof of the unpaid tax after they have become due.

Failure to File Return and Pay Tax (other than accommodation Withholding)

Any person, firm or corporation who shall fail, neglect 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 person who shall refuse to permit the Commissioner of Taxation or any duly authorized agent or employee to examine his books, records and papers, or who shall knowingly make any incomplete, false or fraudulent return, or who shall attempt to do anything whatever to avoid payment of the whole or in part of the tax shall be guilty of a misdemeanor and shall be fined not more than Five Hundred Dollars (\$500.00) or imprisoned for not more than sixty (60) days, or both. The failure of any taxpayer to receive or procure a return shall not excuse such taxpayer from making a return or from paying such tax.

Item 1 - Shall be the actual tax withheld for Baltimore at the rate of 1%.

Item 2 - To adjust current payment for underpayment or overpayment in previous quarter. Specify which.

If any check, in payment of taxes, is dishonored or unpaid by reason of the drawer having no account or having insufficient funds, or on which payment has been stopped, the sum of fifty (\$50.00) dollars (to cover the additional cost to the Village thereby entailed) will be made and collected in addition to the total amount due.

SEE INSTRUCTIONS

VILLAGE OF BALTIMORE - DIVISION OF TAXATION EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

Form BW-1

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

(Signed) _____

(Official Title) _____

Owner, Partner, Member, President, Treasurer, Agent, Date

THIS RETURN MUST BE FILED ON OR BEFORE DATE DUE

**MAKE CHECK OR MONEY ORDER PAYABLE TO:
"VILLAGE OF BALTIMORE INCOME TAX"**

Federal ID Number: _____

Company Name: _____

Address: _____

City/State/Zip: _____

Notify Commissioner promptly of any change in ownership or name and address shown above

1 Tax withheld @ 1% by Baltimore
resident businesses

2 Tax withheld by non-resident business

3 Interest (18% PER ANNUM)

4 Penalty (See Reverse Side Taxpayer's Copy).....

5 Total (Include interest and penalty if due)

	\$	

If no wages paid this quarter, mark "None" and return this form with explanation.

FOR QUARTER ENDING:
March 31

DUE ON OR BEFORE
April 30

**DUE LAST DAY OF THE NEXT MONTH.
FOLLOWING CALENDAR QUARTER END.**

**MAIL TO:
COMMISSIONER OF TAXATION
VILLAGE OF BALTIMORE**

P.O. Box 125, Baltimore, Ohio 43105

SEE INSTRUCTIONS

VILLAGE OF BALTIMORE - DIVISION OF TAXATION EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

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

(Signed) _____

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Owner, Partner, Member, President, Treasurer, Agent, Date

THIS RETURN MUST BE FILED ON OR BEFORE DATE DUE

**MAKE CHECK OR MONEY ORDER PAYABLE TO:
"VILLAGE OF BALTIMORE INCOME TAX"**

Federal ID Number: _____

Company Name: _____

Address: _____

City/State/Zip: _____

Notify Commissioner promptly of any change in ownership or name and address shown above

1 Tax withheld @ 1% by Baltimore resident businesses		
2 Tax withheld by non-resident business		
3 Interest (18% PER ANNUM)		
4 Penalty (See Reverse Side Taxpayer's Copy).....		
5 Total (Include interest and penalty if due)	\$	

If no wages paid this quarter, mark "None" and return this form with explanation.

**FOR QUARTER ENDING:
June 30**

**DUE ON OR BEFORE
July 31**

**DUE LAST DAY OF THE NEXT MONTH.
FOLLOWING CALENDAR QUARTER END.**

**MAIL TO:
COMMISSIONER OF TAXATION
VILLAGE OF BALTIMORE**

P.O. Box 125, Baltimore, Ohio 43105

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Form BW-1

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(Signed) _____

(Official Title) _____

Owner, Partner, Member, President, Treasurer, Agent, Date

THIS RETURN MUST BE FILED ON OR BEFORE DATE DUE

**MAKE CHECK OR MONEY ORDER PAYABLE TO:
"VILLAGE OF BALTIMORE INCOME TAX"**

Federal ID Number: _____

Company Name: _____

Address: _____

City/State/Zip: _____

Notify Commissioner promptly of any change in ownership or name and address shown above

- 1 Tax withheld @ 1% by Baltimore resident businesses
- 2 Tax withheld by non-resident business
- 3 Interest (18% PER ANNUM)
- 4 Penalty (See Reverse Side Taxpayer's Copy).....
- 5 Total (Include interest and penalty if due)

\$	

If no wages paid this quarter, mark "None" and return this form with explanation.

**FOR QUARTER ENDING:
September 30**

**DUE ON OR BEFORE
October 31**

**DUE LAST DAY OF THE NEXT MONTH.
FOLLOWING CALENDAR QUARTER END.**

**MAIL TO:
COMMISSIONER OF TAXATION
VILLAGE OF BALTIMORE
P.O. Box 125, Baltimore, Ohio 43105**

SEE INSTRUCTIONS

VILLAGE OF BALTIMORE - DIVISION OF TAXATION EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

Form BW-1

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

(Signed) _____

(Official Title) _____

Owner, Partner, Member, President, Treasurer, Agent, Date

THIS RETURN MUST BE FILED ON OR BEFORE DATE DUE

**MAKE CHECK OR MONEY ORDER PAYABLE TO:
"VILLAGE OF BALTIMORE INCOME TAX"**

Federal ID Number: _____

Company Name: _____

Address: _____

City/State/Zip: _____

Notify Commissioner promptly of any change in ownership or name and address shown above

1 Tax withheld @ 1% by Baltimore resident businesses		
2 Tax withheld by non-resident business		
3 Interest (18% PER ANNUM)		
4 Penalty (See Reverse Side Taxpayer's Copy).....		
5 Total (Include interest and penalty if due)	\$	

If no wages paid this quarter, mark "None" and return this form with explanation.

**FOR QUARTER ENDING:
December 31**

**DUE ON OR BEFORE
January 31**

**DUE LAST DAY OF THE NEXT MONTH.
FOLLOWING CALENDAR QUARTER END.**

**MAIL TO:
COMMISSIONER OF TAXATION
VILLAGE OF BALTIMORE
P.O. Box 125, Baltimore, Ohio 43105**

INSTRUCTIONS FOR PREPARING AND FILING FORM W-3-BAL

The original of this reconciliation form must be filed with the COMMISSIONER OF TAXATION at the address shown on front of this form on or before January 31 unless written request for extension has been made to and granted (in writing) by the Commissioner. This form must be accompanied by copies of employee's statements (Form W-2-B) or Federal W-2 Form (Copy 1) showing: (1) name and address of employee; (2) social security number; (3) gross earnings paid before any payroll deductions; (4) amount of BALTIMORE and other city income tax withheld; and (5) name, address and Baltimore serial number of employer. An adding machine tape, listing the amounts of Baltimore income tax withheld, as indicated by individual employee's statements, should be attached thereto.

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 should be made.

MAIL TO:
COMMISSIONER OF TAXATION
VILLAGE OF BALTIMORE

P.O. Box 125, Baltimore, Ohio 43105

FORM W-3-BAL
BALTIMORE
RECONCILIATION OF BALTIMORE INCOME
TAX WITHHELD FROM WAGES

1. Total number of employees as represented by Forms W-2-B submitted herewith _____
2. Total BALTIMORE Income Tax withheld from wages during 20____ as shown by employee's statement (Form W-2-B) \$ _____

THIS RETURN MUST BE FILED ON OR BEFORE DATE DUE

**MAKE CHECK OR MONEY ORDER PAYABLE TO:
"VILLAGE OF BALTIMORE INCOME TAX"**

Federal ID Number: _____

Company Name: _____

Address: _____

City/State/Zip: _____

3. Total Baltimore Income Tax Withheld during 20____ (Form W-1) for:

Quarter ended March 31, 20____ \$ _____

Quarter ended June 30, 20____ \$ _____

Quarter ended September 30, 20____ \$ _____

Quarter ended December 31, 20____ \$ _____

4. TOTAL \$ _____

- *5. Difference between Lines 2 & 4 \$ _____

See Instructions

*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 should be made.