

# 2007 WAGE RECONCILIATION FORM W-3

ACCOUNT #: \_\_\_\_\_ FED ID # \_\_\_\_\_

**DUE ON OR BEFORE FEBRUARY 28, 2008**

**MAIL TO: City of Cincinnati Income Tax Division**

805 Central Avenue Suite 600

Cincinnati, OH 45202-5756

Phone: (513) 352-2546

Fax: (513) 352-2542

Website: [www.cincinnati-oh.gov/citytax](http://www.cincinnati-oh.gov/citytax)

*If the information above is incorrect, please make corrections.*

Please check if FINAL return  Please check if submitting electronic W-2s

## WITHHOLDING PAYMENTS REMITTED

- 1. JANUARY \_\_\_\_\_
- 2. FEBRUARY \_\_\_\_\_
- 3. MARCH \_\_\_\_\_  
QTR 1 \_\_\_\_\_
- 4. APRIL \_\_\_\_\_
- 5. MAY \_\_\_\_\_
- 6. JUNE \_\_\_\_\_  
QTR 2 \_\_\_\_\_
- 7. JULY \_\_\_\_\_
- 8. AUGUST \_\_\_\_\_
- 9. SEPTEMBER \_\_\_\_\_  
QTR 3 \_\_\_\_\_
- 10. OCTOBER \_\_\_\_\_
- 11. NOVEMBER \_\_\_\_\_
- 12. DECEMBER \_\_\_\_\_  
QTR 4 \_\_\_\_\_
- 13. TOTAL REMITTED** \_\_\_\_\_  
Add Lines 1 through 12

## SUMMARY

- 14. NUMBER OF W-2s \* \_\_\_\_\_
- 15. CINCINNATI QUALIFYING WAGES \_\_\_\_\_
- 16. WITHHOLDING TAX OBLIGATION \_\_\_\_\_
- 17. CREDIT FOR OTHER CITY TAX \_\_\_\_\_  
(Not to exceed 2.1% withheld for **Cincinnati Residents**)  
**Show amounts by city on W-2s or listing.**
- 18. WITHHOLDING TAX AFTER CREDITS \_\_\_\_\_  
(Line 16 minus Line 17)
- 19. ACTUAL WITHHOLDINGS REMITTED \_\_\_\_\_  
(Total from Line 13)  
If Line 19 is greater than Line 18, go to Line 21
- 20. BALANCE OF TAX DUE \_\_\_\_\_  
(Line 18 minus Line 19)  
**Make checks payable to: CITY OF CINCINNATI**
- 21. OVERPAYMENT AMOUNT \_\_\_\_\_  
(Line 19 minus Line 18)  
**Attach a full written explanation**
- 22. AMOUNT OF OVERPAYMENT  
TO BE CREDITED TO NEXT YEAR \_\_\_\_\_
- 23. REFUND AMOUNT \_\_\_\_\_  
Line 21 minus Line 22

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Telephone

\*Submit employee W-2 forms or attach a listing that provides all of the following information: employee name, social security number, address (including city, state & zip code), total qualifying wages paid for the year, Cincinnati tax withheld, name of any other city for which taxes were withheld, and the amount of other city taxes withheld.

Please also submit 1099-MISC forms issued for non-employee compensation related to work performed in the city of Cincinnati.



# 2007 WAGE RECONCILIATION FORM W-3 INSTRUCTIONS

*Please complete the reconciliation form with blue or black ink only.*

**Office Phone:** (513) 352-2546

**Website:** <http://www.cincinnati-oh.gov/citytax>

**Mail to:** 805 Central Ave. Suite 600 Cincinnati, Ohio 45202-5756

On or before the due date of the federal Form W-3, each employer shall file a Cincinnati Form W-3, Withholding Reconciliation for the preceding year. ***Please ensure that the form is signed and dated.***

**LINES 1-12:** Enter either monthly OR quarterly employee withholding payments remitted to this office. (Note: Employers remitting quarterly payments should complete only the lines for the first, second, third and fourth quarters.)

**LINE 13:** Enter the total withholding payments remitted to this office. Add Lines 1–12.

**LINE 14:** Enter the number of W-2s submitted or the number of employees listed. \*

**LINE 15:** Enter the total Cincinnati **Qualifying Wages** (the year end total of all taxable compensation paid to employees who live or work in Cincinnati.) *Generally, the amount reported in Box 5 of the W-2 is the qualifying wage for Ohio residents. Qualifying Wages include compensation paid to non-residents for services performed within the city of Cincinnati, and also include compensation paid to Cincinnati residents regardless of where performed. (Please refer to the Cincinnati Municipal Code Sec. 311-3-Q and Cincinnati Regulation R5 for a more comprehensive description of qualifying wages and additional types of taxable compensation.)*

**LINE 16:** Multiply the **Qualifying Wages** amount by 2.1% (.021).

**LINE 17:** Enter the amount of tax withheld for other cities on behalf of Cincinnati residents (*up to 2.1% of taxable compensation for each employee*). *Credit is limited to the local tax rate used multiplied by **Qualifying Wages**. We require supplemental data on the W-2 or listing showing the municipality names and amounts credited for each employee.*

**LINE 18:** Subtract Line 17 from Line 16 to get the amount of withholding tax after credits and enter on Line 18.

**LINE 19:** Enter the total amount of withholdings paid to Cincinnati (from Line 13).

**LINE 20:** If Line 18 is greater than Line 19, enter the balance of tax due on Line 20.

**LINE 21:** If Line 19 is greater than Line 18, enter the overpayment amount. *A full written explanation for the overpayment must be attached in order to process your request for a refund or a credit transfer.*

**LINE 22:** Enter the amount to be credited to next year.

**LINE 23:** Enter the amount to be refunded.

When submitting W-2 forms or a listing, please place the withholding reconciliation (Form W-3) in front of any accompanying information. **To prevent delays in processing, please do not use staples.**

Employers who are required to submit IRS Form W-2 information electronically for federal purposes shall also submit the wage information required by the city in electronic format. Instructions for the electronic submission of W-2 files can be found on the website at: [www.cincinnati-oh.gov/citytax](http://www.cincinnati-oh.gov/citytax).

\* An employee listing may be submitted in lieu of W-2s. This listing must include: name, social security number, street address and zip code, total qualifying wages paid and amount of Cincinnati tax withheld. Employers required to withhold tax from Cincinnati residents for services performed in another taxing city should enter this amount in a separate column (not to include any tax withheld at a rate of over 2.1%.) Indicate the total amount of compensation paid to individual employees, even though in the case of non-residents it may have been only partially subject to Cincinnati tax and withholding.

TO EXPEDITE PROCESSING, PLEASE DO NOT STAPLE.  
THIS SPACE IS FOR OFFICIAL USE ONLY.

ACCOUNT #:

FED ID #:

*If the information above is incorrect, please make corrections.*

## 2007 FORM 1099-MISC REMITTANCE FORM

**DUE ON OR BEFORE FEBRUARY 28, 2008.**

MAIL TO: **City of Cincinnati Income Tax Division**

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Cincinnati, OH 45202-5756

Phone: (513) 352-2546

Fax: (513) 352-2542

Website: [www.cincinnati-oh.gov/citytax](http://www.cincinnati-oh.gov/citytax)

**TOTAL PAYMENTS REPORTED ON 1099-MISC FORMS  
TO INDIVIDUALS NOT TREATED AS EMPLOYEES  
FOR SERVICES PERFORMED IN CINCINNATI**

\_\_\_\_\_

**TOTAL NUMBER OF 1099-MISC FORMS SUBMITTED**

\_\_\_\_\_

A recipient listing may be submitted in lieu of 1099s. This listing must include: The individual's name, social security (or federal identification) number, street address and zip code, and payment amounts.

Per Sec. 311.37 of the Cincinnati Municipal Code: "In addition to the wage reporting requirements of this section, any business required by the Internal Revenue Service to report on Form 1099-MISC payments to individuals not treated as employees for services performed shall also report such payments to the tax commissioner when the services were performed in the Municipality. ...**The information shall be filed annually on or before February 28 following the end of the calendar year in which such payments are made.**"

**\*\* Only businesses that are required to report 1099-MISC payments to the Internal Revenue Service are required to submit this form to the City of Cincinnati.**