Click on the fields below and type in your information. Then print the form and mail it to our office.

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

ACCOUNT #: _____ **FED ID #** _____

Effective July 1, 2013 all annual tax returns received after the due date will be subject to a $50.00 Failure to File Penalty.

If the information above is incorrect, please make corrections.

2014 WAGE RECONCILIATION FORM W-3

DUE ON OR BEFORE MARCH 2, 2015

MAIL TO: City of Cincinnati Income Tax Division
PO Box 637876 Cincinnati, OH 45263-7876
Phone: (513) 352-2546 Fax: (513) 352-2542
Website: www.cincinnati-oh.gov/citytax

☐ Amended Return ☐ Please check if submitting electronic W-2s
☐ Refund **(Amount must be entered on Line 23 to be a valid refund request)**
☐ FINAL Return Reason: _____

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
    or pay online at www.municonnect.com/cincinnati/login.aspx
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 Email Address

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

2014 WAGE RECONCILIATION
FORM W-3 INSTRUCTIONS

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

Office Phone: (513) 352-2546 Website: www.cincinnati-oh.gov/citytax
Mail to: PO Box 637876 Cincinnati, OH 45263-7876

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.

***** 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.

Click on the fields below and type in your information. Then print the form and mail it to our office.

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

Account Number:

Federal ID Number:

If the information above is incorrect, please make corrections.

2014 FORM 1099-MISC

REMITTANCE FORM

DUE ON OR BEFORE MARCH 2, 2015

MAIL TO: **City of Cincinnati Income Tax Division**
PO Box 637876
Cincinnati, OH 45263-7876
Phone: (513) 352-2546
Fax: (513) 352-2542
Website: www.cincinnati-oh.gov/citytax

Please check this box if you submitted the forms through our website.

Please submit Federal 1099-MISC forms issued for work or services performed in Cincinnati. Remit the forms to Cincinnati in the same format that was used for submission to the Internal Revenue Service. If the forms were filed electronically, please upload them at: https://www.municonnect.com/cincinnati/login.aspx.

Total 1099-Misc forms for services performed in Cincinnati.*

Total number of 1099-MISC forms submitted**

*** Paper copies of the 1099-MISC forms or a recipient listing are acceptable. This listing must include: the recipient's name, social security (or federal identification) number, street address, zip code, and payment amounts.**

**** 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.**