



CITY OF WAPAKONETA
701 PARLETTE COURT
P O BOX 269
WAPAKONETA, OH 45895
(419) 738-7342

IMPORTANT CONTENTS:

Monthly Coupons
Year-end Reconciliation Form
1 Change Form
1 Final Report Form

WAPAKONETA CITY INCOME TAX – 2009 MONTHLY WAGE TAX COUPON BOOK

– KEEP THIS BOOKLET –

RECORDS MUST BE MAINTAINED TO SUPPORT AMOUNTS ON COUPONS; SEE WORKSHEET ON INSIDE BACK COVER

MONTHLY WAGE TAX COUPON BOOKLET CONTENTS

General Instructions	PAGE 1
Nature of Tax	
Basis and Rate of Tax	
Interest and Penalties	
Making Payment	
Tips to Avoid Filing Errors	PAGE 2
Annual Reconciliation of Wage Tax.....	PAGE 3
Change Form.....	PAGE 3
Final Report Form.....	PAGE 4

GENERAL INSTRUCTIONS

Please read these instructions carefully. Filing errors can result in unnecessary charges.

NATURE OF TAX

The tax is imposed on salaries, wages, commissions and other compensation paid by an employer to any person who is employed by or renders services to that employer.

BASIS AND RATE OF TAX

Effective September 1, 1986, the tax rate is 1% per annum upon all taxable income received by a resident and upon all taxable income received by a non-resident attributable to the City.

INTEREST AND PENALTIES

The tax remaining unpaid after the due date will be subject to interest at the rate of 1-1/2 percent of the amount of the unpaid tax for each month or fraction of the month until paid. The unpaid tax will also be subject to penalty at the rate of 5% per month or fraction of month until paid.

Failure to file a required return or to remit the tax imposed by law subjects the person to a fine or penalty of not more than \$500, or imprisonment for not more than 60 days, or both, for each offense.

MAKING PAYMENTS

Detach appropriate coupon and fill in the wage amount and tax withheld on the coupon. Make your check or money order payable to City of Wapakoneta Income Tax. Do not send cash. Sign the coupon and enter preparer's telephone number. If mailing the coupon please mail to City of Wapakoneta, Income Tax Department, P.O. Box 269, Wapakoneta, Ohio, 45895-0269. Payments can also be dropped off at City Hall at 701 Parlette Court, Wapakoneta, Ohio 45895. Any questions, please call (419) 738-7342.

TIPS TO AVOID FILING ERRORS

- ▶ Forward your coupon book to your tax preparer or payroll tax service.
- ▶ Use the Change Form to report account changes. Do not use the coupon to report changes.
- ▶ Use the properly dated coupon.
- ▶ If no payment is due for a period, a coupon must still be filed.

If you discover that too much or too little was remitted on a previous period, reflect this adjustment on line 1 of the current coupon.

ANNUAL RECONCILIATION OF WAGE TAX

The Annual Reconciliation of the Wage Tax withheld for 2009 is due on or before February 28, 2010. To ensure proper processing, please.

- ▶ Complete the Reconciliation that follows the last payment coupon in this book.
- ▶ If line 4 does not equal 1%, then remit the difference with the form.
- ▶ If there is no tax due, you must still submit the form.
- ▶ The Reconciliation Form must be filed in all cases with all W-2's attached.

CHANGE FORM

If the name or address information pre-printed in the coupon book is incorrect or no longer valid, complete the enclosed Change Form. Please do not use the coupons to report changes. Please identify a contact person and telephone number on the Change Form. If you have any questions, please call (419) 738-7342.

FINAL REPORT FORM

If your business has been sold or closed, or if you no longer have employees who are subject to the Wapakoneta City Wage Tax, you must use the enclosed Final Report coupon. Please identify a contact person and telephone number on the Final Report Form. If you have any questions, please call (419) 738-7342.

2009 MONTHLY WAGE TAX

ACCOUNT #:

EIN:

FROM: 01/01/09

TO: 01/31/09

DUE DATE: 02/28/09

1. Total Wages Subject to 1% Wapakoneta Tax for this month \$ _____
2. Amount Withheld \$ _____
3. TOTAL DUE (Should equal 1% of Line 1) \$ _____

Use the Change Form to report any changes.

Signature: _____

I hereby certify that I have examined this return and that it is correct to the best of my knowledge.

Phone #: _____

**City of Wapakoneta Income Tax
P.O. Box 269
Wapakoneta, OH 45895-0269**

1

Employer is liable for the full 1% tax, whether withheld or not, Ordinance 2004-52.

Make checks payable to:
CITY OF WAPAKONETA INCOME TAX

2009 MONTHLY WAGE TAX

ACCOUNT #:

EIN:

FROM: 02/01/09

TO: 02/28/09

DUE DATE: 03/31/09

1. Total Wages Subject to 1% Wapakoneta Tax for this month \$ _____
2. Amount Withheld \$ _____
3. TOTAL DUE (Should equal 1% of Line 1) \$ _____

Use the Change Form to report any changes.

Signature: _____

I hereby certify that I have examined this return and that it is correct to the best of my knowledge.

Phone #: _____

**City of Wapakoneta Income Tax
P.O. Box 269
Wapakoneta, OH 45895-0269**

2

Employer is liable for the full 1% tax, whether withheld or not, Ordinance 2004-52.

Make checks payable to:
CITY OF WAPAKONETA INCOME TAX

2009 MONTHLY WAGE TAX

ACCOUNT #:
EIN:
FROM: 03/01/09
TO: 03/31/09
DUE DATE: 04/30/09

- 1. Total Wages Subject to 1% Wapakoneta Tax for this month \$ _____

- 2. Amount Withheld \$ _____

- 3. TOTAL DUE (Should equal 1% of Line 1) \$ _____

Use the Change Form to report any changes.

Signature: _____

I hereby certify that I have examined this return and that it is correct to the best of my knowledge.

Phone #: _____

City of Wapakoneta Income Tax
P.O. Box 269
Wapakoneta, OH 45895-0269

3

Employer is liable for the full 1% tax, whether withheld or not, Ordinance 2004-52.

Make checks payable to:
CITY OF WAPAKONETA INCOME TAX

2009 MONTHLY WAGE TAX

ACCOUNT #:
EIN:
FROM: 04/01/09
TO: 04/30/09
DUE DATE: 05/31/09

1. Total Wages Subject to 1% Wapakoneta Tax for this month \$ _____
2. Amount Withheld \$ _____
3. TOTAL DUE (Should equal 1% of Line 1) \$ _____

Use the Change Form to report any changes.

Signature: _____
I hereby certify that I have examined this return and that it is correct to the best of my knowledge.

Phone #: _____

City of Wapakoneta Income Tax
P.O. Box 269
Wapakoneta, OH 45895-0269



Employer is liable for the full 1% tax, whether withheld or not, Ordinance 2004-52.

Make checks payable to:
CITY OF WAPAKONETA INCOME TAX

2009 MONTHLY WAGE TAX

ACCOUNT #:
EIN:
FROM: 05/01/09
TO: 05/31/09
DUE DATE: 06/30/09

- 1. Total Wages Subject to 1% Wapakoneta Tax for this month \$ _____

- 2. Amount Withheld \$ _____

- 3. TOTAL DUE (Should equal 1% of Line 1) \$ _____

Use the Change Form to report any changes.

Signature: _____
I hereby certify that I have examined this return and that it is correct to the best of my knowledge.

Phone #: _____

City of Wapakoneta Income Tax
P.O. Box 269
Wapakoneta, OH 45895-0269



Employer is liable for the full 1% tax, whether withheld or not, Ordinance 2004-52.

Make checks payable to:
CITY OF WAPAKONETA INCOME TAX

2009 MONTHLY WAGE TAX

ACCOUNT #:
EIN:
FROM: 06/01/09
TO: 06/30/09
DUE DATE: 07/31/09

- 1. Total Wages Subject to 1% Wapakoneta Tax for this month \$ _____

- 2. Amount Withheld \$ _____

- 3. TOTAL DUE (Should equal 1% of Line 1) \$ _____

Use the Change Form to report any changes.

Signature: _____
I hereby certify that I have examined this return and that it is correct to the best of my knowledge.

Phone #: _____

City of Wapakoneta Income Tax
P.O. Box 269
Wapakoneta, OH 45895-0269



Employer is liable for the full 1% tax, whether withheld or not, Ordinance 2004-52.

Make checks payable to:
CITY OF WAPAKONETA INCOME TAX

2009 MONTHLY WAGE TAX

ACCOUNT #:
EIN:
FROM: 07/01/09
TO: 07/31/09
DUE DATE: 08/31/09

- 1. Total Wages Subject to 1% Wapakoneta Tax for this month \$ _____

- 2. Amount Withheld \$ _____

- 3. TOTAL DUE (Should equal 1% of Line 1) \$ _____

Use the Change Form to report any changes.

Signature: _____

I hereby certify that I have examined this return and that it is correct to the best of my knowledge.

Phone #: _____

City of Wapakoneta Income Tax
P.O. Box 269
Wapakoneta, OH 45895-0269



Employer is liable for the full 1% tax, whether withheld or not, Ordinance 2004-52.

Make checks payable to:
CITY OF WAPAKONETA INCOME TAX

2009 MONTHLY WAGE TAX

ACCOUNT #:

EIN:

FROM: 08/01/09

TO: 08/31/09

DUE DATE: 09/30/09

1. Total Wages Subject to 1% Wapakoneta Tax for this month \$ _____
2. Amount Withheld \$ _____
3. TOTAL DUE (Should equal 1% of Line 1) \$ _____

Use the Change Form to report any changes.

Signature: _____

I hereby certify that I have examined this return and that it is correct to the best of my knowledge.

Phone #: _____

**City of Wapakoneta Income Tax
P.O. Box 269
Wapakoneta, OH 45895-0269**

8

Employer is liable for the full 1% tax, whether withheld or not, Ordinance 2004-52.

Make checks payable to:
CITY OF WAPAKONETA INCOME TAX

2009 MONTHLY WAGE TAX

ACCOUNT #:
EIN:
FROM: 09/01/09
TO: 09/30/09
DUE DATE: 10/31/09

- 1. Total Wages Subject to 1% Wapakoneta Tax for this month \$ _____

- 2. Amount Withheld \$ _____

- 3. TOTAL DUE (Should equal 1% of Line 1) \$ _____

Use the Change Form to report any changes.

Signature: _____
I hereby certify that I have examined this return and that it is correct to the best of my knowledge.

Phone #: _____

City of Wapakoneta Income Tax
P.O. Box 269
Wapakoneta, OH 45895-0269



Employer is liable for the full 1% tax, whether withheld or not, Ordinance 2004-52.

Make checks payable to:
CITY OF WAPAKONETA INCOME TAX

2009 MONTHLY WAGE TAX

ACCOUNT #:
EIN:
FROM: 10/01/09
TO: 10/31/09
DUE DATE: 11/30/09

- 1. Total Wages Subject to 1% Wapakoneta Tax for this month \$ _____

- 2. Amount Withheld \$ _____

- 3. TOTAL DUE (Should equal 1% of Line 1) \$ _____

Use the Change Form to report any changes.

Signature: _____
I hereby certify that I have examined this return and that it is correct to the best of my knowledge.

Phone #: _____

City of Wapakoneta Income Tax
P.O. Box 269
Wapakoneta, OH 45895-0269

10

Employer is liable for the full 1% tax, whether withheld or not, Ordinance 2004-52.

Make checks payable to:
CITY OF WAPAKONETA INCOME TAX

2009 MONTHLY WAGE TAX

ACCOUNT #:

EIN:

FROM: 11/01/09

TO: 11/30/09

DUE DATE: 12/31/09

1. Total Wages Subject to 1% Wapakoneta Tax for this month \$ _____
2. Amount Withheld \$ _____
3. TOTAL DUE (Should equal 1% of Line 1) \$ _____

Use the Change Form to report any changes.

Signature: _____

I hereby certify that I have examined this return
and that it is correct to the best of my knowledge.

Phone #: _____

City of Wapakoneta Income Tax
P.O. Box 269
Wapakoneta, OH 45895-0269

11

Employer is liable for the full 1% tax, whether withheld or not, Ordinance 2004-52.

Make checks payable to:
CITY OF WAPAKONETA INCOME TAX

2009 MONTHLY WAGE TAX

ACCOUNT #:

EIN:

FROM: 12/01/09

TO: 12/31/09

DUE DATE: 01/31/10

1. Total Wages Subject to 1% Wapakoneta Tax for this month \$ _____
2. Amount Withheld \$ _____
3. TOTAL DUE (Should equal 1% of Line 1) \$ _____

Use the Change Form to report any changes.

Signature: _____

I hereby certify that I have examined this return and that it is correct to the best of my knowledge.

Phone #: _____

**City of Wapakoneta Income Tax
P.O. Box 269
Wapakoneta, OH 45895-0269**

12

Employer is liable for the full 1% tax, whether withheld or not, Ordinance 2004-52.

Make checks payable to:
CITY OF WAPAKONETA INCOME TAX

RECONCILIATION OF WITHHOLDING RETURNS FOR TAX YEAR 2009

CITY OF WAPAKONETA
701 PARLETTE COURT
P O BOX 269
WAPAKONETA, OH 45895
(419) 738-7342

RETURN WITH COPIES OF W-2 FORMS
KEEP A COPY FOR YOUR RECORDS

THIS RETURN MUST BE FILED ON OR BEFORE FEBRUARY 28TH

Signature: X

I hereby certify that the information and
statement contained herein are true and correct.

1. Total wages subject to 1% Wapakoneta City
Income Tax for the year 2009. \$ _____
2. Total Wapakoneta City Income Tax Withheld
from compensation paid all employees. \$ _____
3. Quarterly/Monthly Payment remitted.
 First Quarter \$ _____
 Second Quarter \$ _____
 Third Quarter \$ _____
 Fourth Quarter \$ _____
4. TOTAL \$ _____

If line 4 does not equal 1% of line 1 then remit difference with this form

Employer is liable for the full 1% tax, whether withheld or not, Ordinance 2004-52.

CHANGE FORM

(Please Print All Information)

Wage Tax

CITY OF WAPAKONETA
701 PARLETTE COURT
P O BOX 269
WAPAKONETA, OH 45895
(419) 738-7342

SECTION 1 CURRENT INFORMATION

Entity Type: INDIVIDUAL
 PARTNERSHP
 CORPORATION

OTHER _____

New Federal ID #: _____

SECTION 2 CORRECT INFORMATION

Name: _____

Address: _____

Entity Type: INDIVIDUAL
 PARTNERSHP
 CORPORATION

OTHER _____

New Federal ID #: _____

Date of Change: _____

For a change in entity, you need to apply for a new tax account number and a new business privilege license.

CONTACT PERSON: _____ **PHONE #:** _____

FINAL FORM

(Please Print All Information)

Wage Tax

CITY OF WAPAKONETA
701 PARLETTE COURT
P O BOX 269
WAPAKONETA, OH 45895
(419) 738-7342

DATE OF LAST PAYROLL

MONTH _____ YEAR _____

REASON FOR FINAL REPORT

BUSINESS CLOSED

NO LONGER HAVE EMPLOYEES
SUBJECT TO WAPAKONETA WAGE TAX.

SOLD - DATE: _____

OTHER

IF SOLD, NEW OWNER'S

NAME: _____

ADDRESS: _____

CONTACT PERSON: _____ PHONE #: _____

2009 TAXPAYER'S PAYMENT STUB RECAP

MONTH	PAYMENT DATE	TOTAL WAGES SUBJECT TO WAPAKONETA TAX	TAX WITHHELD	TOTAL DUE (1% OF TOTAL WAGES)
			CREDIT FROM PRIOR YEAR ►	
JANUARY				
FEBRUARY				
MARCH				
APRIL				
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
OCTOBER				
NOVEMBER				
DECEMBER				
TOTALS				