IMPORTANT WITHHOLDING TAX CHANGES EFFECTIVE 1-1-2017

Changes made by Ohio Revised Code Chapter 718
(House Bill 5 - Municipal Income Tax Uniformity)

INTEREST AND PENALTIES

Interest: 6.0% per annum (0.50%) per month
Late Payment Penalty: 50% of the total tax due

WHO MUST FILE:

1. Each employer located within the Village of Bradford is required to withhold the tax for all employees age (18) eighteen and older.

2. Before beginning work within the city, each NON RESIDENT EMPLOYER doing business in the city must register with the city income tax department, to determine their filing requirements.

DEPOSIT REQUIREMENTS

QUARTERLY - If tax withheld or required to be withheld is less than $200 per month, remittance is due by the last day of the month following the end of the quarterly period.

MONTHLY - If tax withheld or required to be withheld is equal to or greater than $200 per month, remittance is due by the fifteenth (15th) day of the following month.
WHO MUST FILE:

Any employer within or doing business within the Village of Bradford employs one or more persons is required to withhold Bradford tax at the rate of 1.0% (0.10) from all qualifying wages paid, accrued or set apart to the employee. Effective 1/1/04, taxable wages shall not include fringe benefits as defined in Section 125 (Cafeteria Plans) of the Internal Revenue Code. Employers withholding Bradford tax as a courtesy for Bradford residents should withhold at 1.0% unless tax is withheld and paid to an employment city, then a credit up to 1.0% of the wages taxed to the employment city is required.

DEPOSIT REQUIREMENTS:

In the event a due date falls on a weekend or a legal holiday, the due date is extended until midnight of the next business day.

Quarterly - If tax withheld or required to be withheld is less than $200 per month, remittance is due by the last day of the month following the end of the quarterly period.

Monthly - If tax withheld or required to be withheld is equal to or greater than $200 per month, remittance is due by the fifteenth (15th) day of the following month.

FAILURE TO FILE RETURN AND PAY TAX:

All taxes, including taxes withheld or required to be withheld from wages by an employer, and remaining unpaid after they become due shall bear interest on the amount of the unpaid tax at the rate of six (6%) per annum (0.50% per month or fractional part thereof) and a late payment penalty of fifty (50%) of the unpaid tax. The failure to receive a withholding deposit form shall not excuse an employer from making a return and depositing the taxes withheld.

HOW TO PREPARE THIS FORM:

Line 1 - Enter taxable qualifying wages paid or accrued to employees subject to Bradford Income Tax during the period for which the return is made. If you are an employer who withholds for Bradford residents working in another city (courtesy), please check the courtesy box. If this filing and remittance is the last one for this tax year, please check the final box and provide an explanation.

Line 2 - Enter the actual tax withheld for the taxable period.

Line 3 - Adjust current payment of actual tax withheld for under payment or over payment in previous period. Attach explanation if necessary.

Line 4 & 5 - See instructions under Failure to File Return and Pay Tax.

Line 6 - Enter the sum of lines 2, 3, 4 and 5 and remit total amount due.


GENERAL INFORMATION

On or before the last day of February of each year, each employer must file a withholding reconciliation using the Village of Bradford Form WH-R. Copies of all W-2 forms applicable to the reconciliation must be attached. All W-2’s must furnish the name, address, social security number, qualifying wages, city tax withheld, name of city for which tax was withheld, and any other compensation paid to the individual. If copies of the W-2 forms are not available, each employer must provide a listing of all employees subject to Bradford tax. The listing shall require the same type of information as is required on the W-2 form.

Any individual, association, or business entity that is required under the Internal Revenue Code to issue form 1099-MISC to any person shall on or before the last day of February of each year, file copies of said 1099’s to the Income Tax Department. If 1099 copies are not available, a listing with the same information as contained on form 1099 may be submitted.
### Monthly Return of Tax Withheld

**Village of Bradford, Employer's Monthly Return of Tax Withheld**

<table>
<thead>
<tr>
<th>WH-M</th>
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1. **Taxable Earnings paid: All Employees subject to**
   - Village of Bradford, Ohio 1% (.01) Income Tax
2. **Actual Tax Withheld in quarter for Village Income Tax**
3. **Adjustment of tax for prior quarter (see instructions)**
4. **Penalty (50% of the total tax due)**
5. **Interest (6% per annum or 0.50% per month)**
6. **Total (Lines 2-5)**

**Name & Address:**

- Federal ID #
- **MONTHLY**
  - FOR MONTH ENDING
  - January 31, 2017
  - DUE ON OR BEFORE
  - February 15, 2017

**RETURN FORM WITH PAYMENT**

- This return must be received on or before the due date shown below.
- Make check or money order payable to:
  - The Village of Bradford
  - Mail to:
  - Department of Taxation
  - The Village of Bradford
  - P.O. Box 128
  - Bradford, OH 45308

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**Name & Address:**

- Federal ID #
- **MONTHLY**
  - FOR MONTH ENDING
  - February 28, 2017
  - DUE ON OR BEFORE
  - March 15, 2017

**RETURN FORM WITH PAYMENT**

- This return must be received on or before the due date shown below.
- Make check or money order payable to:
  - The Village of Bradford
  - Mail to:
  - Department of Taxation
  - The Village of Bradford
  - P.O. Box 128
  - Bradford, OH 45308

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**Name & Address:**

- Federal ID #
- **MONTHLY**
  - FOR MONTH ENDING
  - March 31, 2017
  - DUE ON OR BEFORE
  - April 15, 2017

**RETURN FORM WITH PAYMENT**

- This return must be received on or before the due date shown below.
- Make check or money order payable to:
  - The Village of Bradford
  - Mail to:
  - Department of Taxation
  - The Village of Bradford
  - P.O. Box 128
  - Bradford, OH 45308
### VILLAGE OF BRADFORD, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

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**NAME & ADDRESS:**

Federal ID #

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**MONTHLY**

FOR MONTH ENDING

April 30, 2017

DUE ON OR BEFORE

May 15, 2017

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**RETURN FORM WITH PAYMENT**

THIS RETURN MUST BE RECEIVED ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO:

THE VILLAGE OF BRADFORD
MAIL TO:

DEPARTMENT OF TAXATION
THE VILLAGE OF BRADFORD
P.O. BOX 128
BRADFORD, OH 45308

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### VILLAGE OF BRADFORD, EMPLOYER’S MONTHLY RETURN OF TAX WITHHELD

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**NAME & ADDRESS:**

Federal ID #

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**MONTHLY**

FOR MONTH ENDING

May 31, 2017

DUE ON OR BEFORE

June 15, 2017

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**RETURN FORM WITH PAYMENT**

THIS RETURN MUST BE RECEIVED ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO:

THE VILLAGE OF BRADFORD
MAIL TO:

DEPARTMENT OF TAXATION
THE VILLAGE OF BRADFORD
P.O. BOX 128
BRADFORD, OH 45308

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**NAME & ADDRESS:**

Federal ID #

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**MONTHLY**

FOR MONTH ENDING

June 30, 2017

DUE ON OR BEFORE

July 15, 2017

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**RETURN FORM WITH PAYMENT**

THIS RETURN MUST BE RECEIVED ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO:

THE VILLAGE OF BRADFORD
MAIL TO:

DEPARTMENT OF TAXATION
THE VILLAGE OF BRADFORD
P.O. BOX 128
BRADFORD, OH 45308
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**NAME & ADDRESS:**

Federal ID #

**MONTHLY**

FOR MONTH ENDING
July 31, 2017
DUE ON OR BEFORE
August 15, 2017

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

Signature: ____________________________

Date: ____________

Phone #: ____________

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P.O. BOX 128
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### VILLAGE OF BRADFORD, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

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**NAME & ADDRESS:**

Federal ID #

**MONTHLY**

FOR MONTH ENDING
August 31, 2017
DUE ON OR BEFORE
September 15, 2017

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### VILLAGE OF BRADFORD, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

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**NAME & ADDRESS:**

Federal ID #

**MONTHLY**

FOR MONTH ENDING
September 30, 2017
DUE ON OR BEFORE
October 15, 2017

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Phone #: ____________

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THE VILLAGE OF BRADFORD
P.O. BOX 128
BRADFORD, OH 45308
### Monthly Return of Tax Withheld

#### VILLAGE OF BRADFORD, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

| Taxable Earnings paid: All Employees subject to Village of Bradford, Ohio 1% (.01) Income Tax | DO NOT ROUND |
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| Penalty (50% of the total tax due) | 3 |
| Interest (6% per annum or 0.50% per month) | 4 |
| Total (Lines 2-5) | 5 |
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| **FINAL** | **COURTESY** |
| **AMENDED** | **NAME & ADDRESS:** |

**Federal ID #**

**MONTHLY**

**FOR MONTH ENDING**

October 31, 2017

**DUE ON OR BEFORE**

November 15, 2017

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| Taxable Earnings paid: All Employees subject to Village of Bradford, Ohio 1% (.01) Income Tax | DO NOT ROUND |
| Actual Tax Withheld in quarter for Village Income Tax | 1 |
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| **AMENDED** | **NAME & ADDRESS:** |

**Federal ID #**

**MONTHLY**

**FOR MONTH ENDING**

November 30, 2017

**DUE ON OR BEFORE**

December 15, 2017

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| Taxable Earnings paid: All Employees subject to Village of Bradford, Ohio 1% (.01) Income Tax | DO NOT ROUND |
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| **AMENDED** | **NAME & ADDRESS:** |

**Federal ID #**

**MONTHLY**

**FOR MONTH ENDING**

December 31, 2017

**DUE ON OR BEFORE**

January 15, 2018

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