

## CITY OF ONTARIO REFERENCE GUIDE FOR FILING WITHHOLDING TAXES

**MONTHLY REMITTANCES:** "Look Back" provision: previous year withholding of \$2,399.00 + or any month in previous quarter withholding of \$200.00 +

Payment due: 15<sup>th</sup> day after the last day of the previous month.

Effective Dates
<b>Applies to Tax Years Beginning 01/01/16.</b>
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<b>Please refer to previous Ordinance for tax years prior to 01/01/16</b>

MONTHLY W/H	
MONTH	DUE
M-1	2/15
M-2	3/15
M-3	4/15
M-4	5/15
M-5	6/15
M-6	7/15
M-7	8/15
M-8	9/15
M-9	10/15
M-10	11/15
M-11	12/15
M-12	1/15

**QUARTERLY REMITTANCES:** All but monthly accounts.

Payment due: last day of following month of each quarter.

QUARTERLY W/H	
QUARTER	DUE
Q-1	4/30
Q-2	7/31
Q-3	10/31
Q-4	1/31

**RECONCILIATIONS: DUE 2/28**

PENALTIES & INTEREST	
Interest Rate	Federal Short-Term Rate (rounded) + 5% <i>*Rate is calculated each July; announced in October on our website</i>
Late Filing	\$25 per month (or fraction thereof) up to \$150 <i>*includes all but estimated payment returns</i>
Late Payment	15% of the amount not timely paid <i>*This is a one-time assessment per return</i>
Late W/H	50% of the amount not timely paid <i>*This is a one-time assessment per return</i>

Additional information can be found in the Ohio Revised Code Chapter 718

<http://codes.ohio.gov/orc/718>