

Employer Withholding to the City of Cleveland Heights

All entities conducting business in the city of Cleveland Heights are required to withhold local income tax from their employee's wages and submit to the City of Cleveland Heights Income Tax Division in monthly or quarterly payments.

The monthly or quarterly payments, must be submitted using the attached **W-1 Form**. At the end of the year, a **W-7 Form** is required to reconcile any overpayments or underpayments of employee withholding.

It is important that the employee's W-2 reflects the proper amount paid to Cleveland Heights. Also, please be sure that your W-2 clearly says "Cleveland Heights" and not just "Cleveland." If necessary the abbreviation Clv Hts. May be used.

W-1 Withholding Requirement

How often must payments be submitted?	Monthly or quarterly.
Date Due:	30 days after the end of the period for which taxes were withheld.
Monthly payments:	Are required unless criteria met for quarterly payments.
Quarterly payments:	May be made if monthly gross wages are less than \$5,000. [This would equal tax withholding less than \$100 (\$5,000 x 2% (.02).]
Tax Rate:	The Cleveland Heights tax rate is 2% (.02) on all gross wages and other compensation earned in Cleveland Heights.
Penalty & Interest:	Late payments subject to: 10% penalty per month 10% interest per year Incomplete form subject to \$25 penalty.

Instructions for completing the W-1 Form

- Line 1. Required Tax:** Enter the amount of workplace tax withheld for Cleveland Heights (Wages x 2%)
- Line 2. Residence Tax withheld as a courtesy to your employees:** Enter the amount of any residence tax that you are withholding for a resident of Cleveland Heights for which the workplace tax is paid to another locality. (Note: This is in addition to the required workplace tax withheld to city of employment.)
- Line 3. Adjustments:** If you need to make an adjustment for amounts paid in previous months, enter amount of adjustment here and write explanation on the back of W-1 Form.
- Line 4. Amount Due:** Add Lines 1, 2, and 3 and enter total here.

Optional: Record the monthly or quarterly amount paid on the Withholding Payment Log for your records.

W-1 FORM FOR INCOME TAX WITHHOLDING

CLEVELAND HEIGHTS
P.O. Box 641737
Cincinnati, Ohio 45264-1737
(216) 291-3978

FOR PERIOD ENDING _____

DETACH BEFORE FILING

FEDERAL EMPLOYER I.D. NUMBER

- 1. Tax withheld on income earned in Cleveland Hts. (2% rate)
- 2. Residence tax withheld.
- 3. Adjustments (explain in full on back of form).
- 4. Balance Due with this Form. Pay this amount in FULL.
Make check payable to City of Cleveland Heights.

- 1. \$ _____
- 2. _____
- 3. _____
- 4. \$ _____

COMPANY NAME

COMPANY ADDRESS

LOCAL NAME (IF DIFFERENT)

LOCAL ADDRESS

I HAVE EXAMINED THIS DOCUMENT AND TO THE BEST OF MY KNOWLEDGE IT IS CORRECT.

SIGNATURE TITLE DATE

PRINT NAME PRINT TITLE

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**Form W-7:
Withholding Payment Reconciliation**

Due Date: February 28

Enclose: Copy of all W-2 Forms that you have for each employee that had tax withheld to Cleveland Heights.

Form W-7 Instructions

1. Enter the total number of W-2 Forms enclosed.
2. Enter the total amount to wages subject to Cleveland Heights Tax.
3. Enter the total amount of tax due.
4. List payments submitted, by month or quarter.
5. Enter the total amount withheld.

Note: If your business structure changes during the year, and you submitted payments under separate Employer Identification Numbers (EIN), a separate W-7 is required for each EIN.

WITHHOLDING PAYMENT LOG

<u>Month Ending</u>	<u>Due Date</u>	<u>Check#</u>	<u>Date</u>	<u>Amount</u>	<u>Month Ending</u>	<u>Due Date</u>	<u>Check#</u>	<u>Date</u>	<u>Amount</u>
1/31	2/28	_____	_____	_____	7/31	8/31	_____	_____	_____
2/28	3/31	_____	_____	_____	8/31	9/30	_____	_____	_____
3/31	4/30	_____	_____	_____	9/30	10/31	_____	_____	_____
4/30	5/31	_____	_____	_____	10/31	11/30	_____	_____	_____
5/31	6/30	_____	_____	_____	11/30	12/31	_____	_____	_____
6/30	7/31	_____	_____	_____	12/31	1/31	_____	_____	_____

*** KEEP FOR YOUR RECORDS ***

DUE DATE: FEB. 28

INDICATE TAX YEAR: _____

FORM W-7 RECONCILIATION

1. TOTAL NUMBER W-2 FORMS ENCLOSED _____
2. TOTAL CLEVELAND HEIGHTS WAGES \$ _____
3. TOTAL TAX DUE CLEVELAND HEIGHTS \$ _____

EMPLOYER I.D. NUMBER:

4. TOTAL TAX WITHHELD AND PAID TO CLEVELAND HEIGHTS.			
JANUARY	\$ _____	JULY	\$ _____
FEBRUARY	_____	AUGUST	_____
*MARCH	\$ _____	*SEPTEMBER	\$ _____
APRIL	_____	OCTOBER	_____
MAY	_____	NOVEMBER	_____
*JUNE	\$ _____	*DECEMBER	\$ _____
		TOTAL PAID	\$ _____

*If quarterly payments were made, monthly breakdown not required.

I hereby certify that the information and statements contained herein and in any schedule or exhibits attached are true and correct.

ENCLOSE COPIES OF W-2 FORMS
MAIL TO: CITY OF CLEVELAND HEIGHTS
INCOME TAX DIVISION
P.O. BOX 18850
CLEVELAND HEIGHTS OH 44118-0850

SIGNATURE	TITLE	DATE
PRINT NAME	TITLE	