

**CITY OF GAHANNA  
INCOME TAX DEPARTMENT  
200 S. HAMILTON RD  
GAHANNA, OH 43230  
(614) 342-4030  
FAX (614) 342-4100**

**HOURS MONDAY - FRIDAY, 8:00 AM - 5:00 PM**

**Forms ER-1 (Monthly and Quarterly Statement)  
Form REC-1 (Annual Reconciliation)**



## **EMPLOYER'S MUNICIPAL INCOME TAX WITHHOLDING FORMS**

## GENERAL INFORMATION

Enclosed in this coupon book is the information and forms needed to prepare and file employer's SEMI-MONTHLY, MONTHLY or QUARTERLY returns of tax withheld. This booklet contains a form for each calendar month to be returned to the Gahanna Income Tax Department. Please read the instructions carefully and complete each form in its entirety.

Any change in name, address, employer or company status should be promptly reported to the Income Tax Department.

### **SEND SEMI-MONTHLY, MONTHLY AND QUARTERLY PAYMENT TO:**

**CITY OF GAHANNA  
P.O. BOX 640308  
CINCINNATI, OH 45264-0301**

For Semi-Monthly Payments copy monthly coupon and indicate on coupon 1st or 2nd half of month.

For Quarterly Payments use coupon for last month of quarter.

### **SEND RECONCILIATION FORMS AND COPIES OF W-2'S TO:**

**CITY OF GAHANNA TAX DEPT  
200 S. HAMILTON RD.  
GAHANNA, OH 43230-2919**

### **INSTRUCTIONS FOR PREPARING AND FILING FORM ER-1**

#### **WHO MUST FILE:**

Each employer within, or doing business within, the City of Gahanna who employs one or more persons is required to withhold City income tax from all compensation paid employees at the time or times such compensation is paid, and to file Form ER-1 and remit such tax to the Gahanna Income Tax Department.

#### **WITHHOLDING RATE:**

1.5% of Gross Compensation Must Be Withheld on all wages earned in Gahanna. If you are an employer who has Gahanna residents working in other cities, the following "Rate Due Gahanna" must be used:

<u>Income Tax Rate of City of Employment</u>	<u>RATE DUE GAHANNA</u>
1.000%	.67%
1.500% or greater	.25%

# INSTRUCTIONS FOR PREPARING WITHHOLDING COUPONS ER-1

- (1) Semi-Monthly payment of taxes deducted are to be made by an employer if the total taxes deducted in the prior calendar year were \$12,000 or more or the amount of taxes deducted for any month in the preceding quarter exceeded \$1,000. Monthly payment of taxes withheld shall be made by an employer if the taxes withheld in the prior calendar year were more than one thousand one hundred ninety-nine dollars (\$1,199) or if the taxes withheld during any month for the preceding quarter exceeded one hundred dollars (\$100). Such payment shall be paid to the city within fifteen days after the close of each calendar month. However, those taxes accumulated for the third month of a calendar quarter by employers making monthly payments need not be paid until the last day of the month following such quarter.
- (2) All employers not required to make monthly payments of taxes withheld under section (1) hereof shall make quarterly payments no later than the last day of the month following the end of each quarter. When submitting quarterly use the last month of that quarter. (March-June-September-December)
- (3) Every employer doing business within the city on a temporary basis shall pay to the city all income taxes withheld or required to be deducted and withheld on a monthly basis regardless of the amount of taxes involved. Such payment shall be paid to the city within fifteen days after the close of each calendar month. An employer is "doing business within the city on a temporary basis" when the employer maintains a place of business in the city or does business within the city for a period which the employer does not expect to exceed one year.

## CHANGE OF STATUS:

The Income Tax Department must be notified immediately of any change in employer status, i.e. change of ownership, consolidation, discontinuance of employees, dissolution of business or any other circumstances that may affect your account. IF WITHHOLDING ACCOUNT SHOULD BE MADE INACTIVE, PLEASE CONTACT THE TAX DEPARTMENT AT (614) 342-4030.

## TAXABLE INCOME:

- A. Taxable income includes all salaries, wages, commissions, and other compensation earned, received, accrued or in any other way set apart unto residents of Gahanna, no matter where earned, and all non-residents performing services within Gahanna.
- B. An employer is required to withhold on "qualifying wages," which are wages as defined in Internal Revenue Code Section 3121(a), generally the Medicare Wage Box of the Form W-2. The following is included in "qualifying wages:"
  - 401(k), 457 and Supplemental Unemployment Compensation Benefits
  - Nonqualified Deferred Compensation Plans at the time the income is deferred
  - Income from the exercise of STOCK OPTIONS  
(Medicare Exempt employees are subject to requirements for "qualifying wages" even though that box will remain blank on the Form W-2.)NOTE: As an employer, if the Medicare Wage Box is not the largest wage figure on the W-2 form, a written explanation will be required.
- C. Disability and/or sick pay including third-party sick pay.
- D. Bonuses, stipends and tip income.

## PENALTIES:

Penalties for non-payment of monies required to be withheld are: 10% per month.

## INTEREST:

All taxes remaining unpaid after they have become due bear interest at the rate of 1.50% per month.

# RETURN OF INCOME TAX WITHHELD

## CITY OF GAHANNA

INCOME TAX DEPARTMENT FORM ER-1

P.O. BOX 640308

CINCINNATI, OH 45264-0301

(614) 342-4030

IF ADDRESS ON COUPON IS INCORRECT  
PLEASE MAKE CHANGES ON FORM

Enter Your F.E.I.N. or S.S. No. Here

FOR MONTH OF JANUARY \_\_\_\_\_

(Enter Year)

- 1st PAYMENT  
 2ND PAYMENT

1

1. Tax withheld on income earned in Gahanna (1-1/2%)..... \$ \_\_\_\_\_
2. Residence tax withheld..... \$ \_\_\_\_\_
3. Adjustments and/or penalties (explain in full on back of form). .... \$ \_\_\_\_\_
4. Balance Due with this Form. Pay this amount in FULL..... \$ **\_\_\_\_\_**

Make check payable to City of Gahanna.

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

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PRINT NAME \_\_\_\_\_ PRINT TITLE \_\_\_\_\_

# RETURN OF INCOME TAX WITHHELD

## CITY OF GAHANNA

INCOME TAX DEPARTMENT FORM ER-1

P.O. BOX 640308

CINCINNATI, OH 45264-0301

(614) 342-4030

IF ADDRESS ON COUPON IS INCORRECT  
PLEASE MAKE CHANGES ON FORM

Enter Your F.E.I.N. or S.S. No. Here

FOR MONTH OF FEBRUARY \_\_\_\_\_

(Enter Year)

2

- 1st PAYMENT
- 2ND PAYMENT

- 1. Tax withheld on income earned in Gahanna (1-1/2%)..... \$ \_\_\_\_\_
- 2. Residence tax withheld..... \$ \_\_\_\_\_
- 3. Adjustments and/or penalties (explain in full on back of form). .... \$ \_\_\_\_\_
- 4. Balance Due with this Form. Pay this amount in FULL..... \$ **\_\_\_\_\_**

Make check payable to City of Gahanna.

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

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PRINT NAME \_\_\_\_\_ PRINT TITLE \_\_\_\_\_

# RETURN OF INCOME TAX WITHHELD

## CITY OF GAHANNA

INCOME TAX DEPARTMENT FORM ER-1

P.O. BOX 640308

CINCINNATI, OH 45264-0301

(614) 342-4030

IF ADDRESS ON COUPON IS INCORRECT  
PLEASE MAKE CHANGES ON FORM

Enter Your F.E.I.N. or S.S. No. Here

FOR MONTH OF MARCH \_\_\_\_\_

(Enter Year)

- 1st PAYMENT  
 2ND PAYMENT

3

1. Tax withheld on income earned in Gahanna (1-1/2%)..... \$ \_\_\_\_\_
2. Residence tax withheld..... \$ \_\_\_\_\_
3. Adjustments and/or penalties (explain in full on back of form). .... \$ \_\_\_\_\_
4. Balance Due with this Form. Pay this amount in FULL..... \$ **\_\_\_\_\_**

Make check payable to City of Gahanna.

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

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PRINT NAME \_\_\_\_\_ PRINT TITLE \_\_\_\_\_

# RETURN OF INCOME TAX WITHHELD

## CITY OF GAHANNA

INCOME TAX DEPARTMENT FORM ER-1

P.O. BOX 640308

CINCINNATI, OH 45264-0301

(614) 342-4030

IF ADDRESS ON COUPON IS INCORRECT  
PLEASE MAKE CHANGES ON FORM

Enter Your F.E.I.N. or S.S. No. Here

FOR MONTH OF APRIL \_\_\_\_\_

(Enter Year)

- 1st PAYMENT  
 2ND PAYMENT

4

1. Tax withheld on income earned in Gahanna (1-1/2%)..... \$ \_\_\_\_\_
2. Residence tax withheld..... \$ \_\_\_\_\_
3. Adjustments and/or penalties (explain in full on back of form). .... \$ \_\_\_\_\_
4. Balance Due with this Form. Pay this amount in FULL..... \$ **\_\_\_\_\_**

Make check payable to City of Gahanna.

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

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PRINT NAME \_\_\_\_\_ PRINT TITLE \_\_\_\_\_

# RETURN OF INCOME TAX WITHHELD

## CITY OF GAHANNA

INCOME TAX DEPARTMENT FORM ER-1

P.O. BOX 640308

CINCINNATI, OH 45264-0301

(614) 342-4030

IF ADDRESS ON COUPON IS INCORRECT  
PLEASE MAKE CHANGES ON FORM

Enter Your F.E.I.N. or S.S. No. Here

FOR MONTH OF MAY \_\_\_\_\_

(Enter Year)

- 1st PAYMENT  
 2ND PAYMENT

5

1. Tax withheld on income earned in Gahanna (1-1/2%)..... \$ \_\_\_\_\_
2. Residence tax withheld..... \$ \_\_\_\_\_
3. Adjustments and/or penalties (explain in full on back of form). .... \$ \_\_\_\_\_
4. Balance Due with this Form. Pay this amount in FULL..... \$ **\_\_\_\_\_**

Make check payable to City of Gahanna.

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

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PRINT NAME \_\_\_\_\_ PRINT TITLE \_\_\_\_\_

# RETURN OF INCOME TAX WITHHELD

## CITY OF GAHANNA

INCOME TAX DEPARTMENT FORM ER-1

P.O. BOX 640308

CINCINNATI, OH 45264-0301

(614) 342-4030

IF ADDRESS ON COUPON IS INCORRECT  
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Enter Your F.E.I.N. or S.S. No. Here

FOR MONTH OF JUNE \_\_\_\_\_

(Enter Year)

- 1st PAYMENT  
 2ND PAYMENT

6

1. Tax withheld on income earned in Gahanna (1-1/2%)..... \$ \_\_\_\_\_
2. Residence tax withheld..... \$ \_\_\_\_\_
3. Adjustments and/or penalties (explain in full on back of form). .... \$ \_\_\_\_\_
4. Balance Due with this Form. Pay this amount in FULL..... \$ **\_\_\_\_\_**

Make check payable to City of Gahanna.

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

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PRINT NAME \_\_\_\_\_ PRINT TITLE \_\_\_\_\_

# RETURN OF INCOME TAX WITHHELD

## CITY OF GAHANNA

INCOME TAX DEPARTMENT FORM ER-1

P.O. BOX 640308

CINCINNATI, OH 45264-0301

(614) 342-4030

IF ADDRESS ON COUPON IS INCORRECT  
PLEASE MAKE CHANGES ON FORM

Enter Your F.E.I.N. or S.S. No. Here

FOR MONTH OF JULY \_\_\_\_\_

(Enter Year)

- 1st PAYMENT  
 2ND PAYMENT

7

1. Tax withheld on income earned in Gahanna (1-1/2%)..... \$ \_\_\_\_\_
2. Residence tax withheld..... \$ \_\_\_\_\_
3. Adjustments and/or penalties (explain in full on back of form). .... \$ \_\_\_\_\_
4. Balance Due with this Form. Pay this amount in FULL..... \$ **\_\_\_\_\_**

Make check payable to City of Gahanna.

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

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PRINT NAME \_\_\_\_\_ PRINT TITLE \_\_\_\_\_

# RETURN OF INCOME TAX WITHHELD

## CITY OF GAHANNA

INCOME TAX DEPARTMENT FORM ER-1

P.O. BOX 640308

CINCINNATI, OH 45264-0301

(614) 342-4030

IF ADDRESS ON COUPON IS INCORRECT  
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Enter Your F.E.I.N. or S.S. No. Here

FOR MONTH OF AUGUST \_\_\_\_\_

(Enter Year)

8

- 1st PAYMENT  
 2ND PAYMENT

1. Tax withheld on income earned in Gahanna (1-1/2%)..... \$ \_\_\_\_\_
2. Residence tax withheld..... \$ \_\_\_\_\_
3. Adjustments and/or penalties (explain in full on back of form). .... \$ \_\_\_\_\_
4. Balance Due with this Form. Pay this amount in FULL..... \$ **\_\_\_\_\_**

Make check payable to City of Gahanna.

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

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PRINT NAME \_\_\_\_\_ PRINT TITLE \_\_\_\_\_

# RETURN OF INCOME TAX WITHHELD

## CITY OF GAHANNA

INCOME TAX DEPARTMENT FORM ER-1

P.O. BOX 640308

CINCINNATI, OH 45264-0301

(614) 342-4030

IF ADDRESS ON COUPON IS INCORRECT  
PLEASE MAKE CHANGES ON FORM

Enter Your F.E.I.N. or S.S. No. Here

FOR MONTH OF SEPTEMBER \_\_\_\_\_

(Enter Year)

9

- 1st PAYMENT  
 2ND PAYMENT

1. Tax withheld on income earned in Gahanna (1-1/2%)..... \$ \_\_\_\_\_
2. Residence tax withheld..... \$ \_\_\_\_\_
3. Adjustments and/or penalties (explain in full on back of form). .... \$ \_\_\_\_\_
4. Balance Due with this Form. Pay this amount in FULL..... \$ **\_\_\_\_\_**

Make check payable to City of Gahanna.

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

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PRINT NAME \_\_\_\_\_ PRINT TITLE \_\_\_\_\_

# RETURN OF INCOME TAX WITHHELD

## CITY OF GAHANNA

INCOME TAX DEPARTMENT FORM ER-1

P.O. BOX 640308

CINCINNATI, OH 45264-0301

(614) 342-4030

IF ADDRESS ON COUPON IS INCORRECT  
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Enter Your F.E.I.N. or S.S. No. Here

FOR MONTH OF OCTOBER \_\_\_\_\_

(Enter Year)

10

- 1st PAYMENT  
 2ND PAYMENT

1. Tax withheld on income earned in Gahanna (1-1/2%)..... \$ \_\_\_\_\_
2. Residence tax withheld..... \$ \_\_\_\_\_
3. Adjustments and/or penalties (explain in full on back of form). .... \$ \_\_\_\_\_
4. Balance Due with this Form. Pay this amount in FULL..... \$ **\_\_\_\_\_**

Make check payable to City of Gahanna.

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

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PRINT NAME \_\_\_\_\_ PRINT TITLE \_\_\_\_\_

# RETURN OF INCOME TAX WITHHELD

## CITY OF GAHANNA

INCOME TAX DEPARTMENT FORM ER-1

P.O. BOX 640308

CINCINNATI, OH 45264-0301

(614) 342-4030

IF ADDRESS ON COUPON IS INCORRECT  
PLEASE MAKE CHANGES ON FORM

Enter Your F.E.I.N. or S.S. No. Here

FOR MONTH OF NOVEMBER \_\_\_\_\_

(Enter Year)

- 1st PAYMENT  
 2ND PAYMENT

11

1. Tax withheld on income earned in Gahanna (1-1/2%)..... \$ \_\_\_\_\_
2. Residence tax withheld..... \$ \_\_\_\_\_
3. Adjustments and/or penalties (explain in full on back of form). .... \$ \_\_\_\_\_
4. Balance Due with this Form. Pay this amount in FULL..... \$ **\_\_\_\_\_**

Make check payable to City of Gahanna.

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

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PRINT NAME \_\_\_\_\_ PRINT TITLE \_\_\_\_\_

# RETURN OF INCOME TAX WITHHELD

## CITY OF GAHANNA

INCOME TAX DEPARTMENT FORM ER-1

P.O. BOX 640308

CINCINNATI, OH 45264-0301

(614) 342-4030

IF ADDRESS ON COUPON IS INCORRECT  
PLEASE MAKE CHANGES ON FORM

Enter Your F.E.I.N. or S.S. No. Here

FOR MONTH OF DECEMBER \_\_\_\_\_

(Enter Year)

12

- 1st PAYMENT  
 2ND PAYMENT

1. Tax withheld on income earned in Gahanna (1-1/2%)..... \$ \_\_\_\_\_
2. Residence tax withheld..... \$ \_\_\_\_\_
3. Adjustments and/or penalties (explain in full on back of form). .... \$ \_\_\_\_\_
4. Balance Due with this Form. Pay this amount in FULL..... \$ **\_\_\_\_\_**

Make check payable to City of Gahanna.

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

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PRINT NAME \_\_\_\_\_ PRINT TITLE \_\_\_\_\_

# INSTRUCTIONS FOR PREPARING AND FILING REC-1 RECONCILIATION

The **ORIGINAL** of this reconciliation form must be filed on or before February 28, with The Gahanna Income Tax Department. The return must be accompanied by copies of wage statements (or tabulation) listing including:

- 1. Name and Address of Employee**
- 2. Social Security Number**
- 3. Gross Earnings**
- 4. Amount of Tax Withheld for Gahanna**
- \* 5. Account number – name and Address of Withholding Agent (employer)**
- \* 6. For taxes Remitted Quarterly Enter Amount paid on Last Month of Each Quarter (March, June, Sept. & Dec.)**
- \* 7. Refund request must be in Writing.**

\*FORM REC-1 Reconciliation

When individual wage statements are submitted, please include a machine tape of tax withheld, together with all adjustments necessary to reconcile total payroll reported and payroll as listed in corporate and/or individual liability return.

# RECONCILIATION OF MONTHLY AND QUARTERLY RETURNS

**CITY OF GAHANNA, OHIO – RECONCILIATION OF MONTHLY AND QUARTERLY RETURNS OF TAX WITHHELD FOR GAHANNA WITH STATEMENTS OF WAGES SUBJECT TO TAX**

**COPIES OF W-2'S OR COMPUTER LIST MUST ACCOMPANY THIS FORM**

1. NUMBER OF EMPLOYEES REPRESENTED BY W-2 STATEMENTS ATTACHED.... \_\_\_\_\_
2. TOTAL PAYROLL TAXABLE TO GAHANNA ..... \$ \_\_\_\_\_
3. TAX RATE OF 1.5% ..... \$ \_\_\_\_\_

\*See notice inside front cover

<b>CALENDAR YEAR</b>
--------------------------

ENTER YOUR F.E.I.N. OR S.S.N. HERE
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**DUE ON OR BEFORE FEBRUARY 28**

MAIL TO: CITY OF GAHANNA  
INCOME TAX DEPARTMENT  
200 S. HAMILTON ROAD  
GAHANNA, OHIO 43230-2919

TAX WITHHELD AND PAID FROM WAGES DURING YEAR.  
REPORTED BY MONTHLY (ER-1) RETURNS OF TAX WITHHELD

MONTH ENDING	JANUARY .....	\$	_____
MONTH ENDING	FEBRUARY .....	\$	_____
MONTH ENDING	MARCH .....	\$	_____
MONTH ENDING	APRIL.....	\$	_____
MONTH ENDING	MAY .....	\$	_____
MONTH ENDING	JUNE .....	\$	_____
MONTH ENDING	JULY .....	\$	_____
MONTH ENDING	AUGUST.....	\$	_____
MONTH ENDING	SEPTEMBER .....	\$	_____
MONTH ENDING	OCTOBER .....	\$	_____
MONTH ENDING	NOVEMBER.....	\$	_____
MONTH ENDING	DECEMBER.....	\$	_____

4. TOTAL PAID DURING YEAR ..... \$ \_\_\_\_\_

IF LINE 4 IS NOT EQUAL TO LINE 3, ATTACH EXPLANATION  
OR REMIT AMOUNT DUE AND ENTER ON LINE 5

5. ADJUSTMENT AMOUNT DUE & PAID WITH  
THIS RECONCILIATION ..... \$ \_\_\_\_\_