



CITY OF CUYAHOGA FALLS
INCOME TAX DIVISION
2310 2nd Street
CUYAHOGA FALLS, OHIO 44221

IMPORTANT TAX INFORMATION

EMPLOYER MUNICIPAL WITHHOLDING BOOKLET

Please note:

Our mailing address is

**City of Cuyahoga Falls
Income Tax Division
2310 2nd St.
Cuyahoga Falls, OH 44221**

The Cuyahoga Falls / Boston Township JEDD is pleased to provide you this booklet for the filing of your withholding payments.

This booklet includes the following:

CW-1 Forms	Used for the remittance of monthly or quarterly withholding tax
CW-3 Form 2010	Used for the reconciliation of 2010 withholdings

The Cuyahoga Falls / Boston Township JEDD income tax rate is 2.0%. Salaries, wages and other compensation of all persons under 18 years of age are exempt. Employers must file on a monthly basis unless the annual withholding is less than \$1,200.00.

The City of Cuyahoga Falls is accepting the use of magnetic media (diskette) for the year end reporting of W-2s for employee wages. The CW-3 Form must be submitted with the diskette. The information must conform to IRS requirements for filing. For further information, please contact the Income Tax Office at 330-971-8220 or visit our website at www.cityofcf.com.

**Instructions for Monthly and Quarterly Withholding
Forms (CW-1)**

- Line 1 Enter the gross wages applicable to Cuyahoga Falls / Boston Township JEDD withholding tax.
- Line 2 Multiply line 1 by the city's 2.0% tax rate.
- Line 3 Enter any adjustments for prior periods.
- Line 4 Interest is calculated at 1.5% per month. Contact us for penalty information.
- Line 5 Enter the total amount due by adding lines 2, 3 and 4.
Make check payable to the City of Cuyahoga Falls.
Enter the check number on the CW-1 form.

Note: If the preprinted information on these forms is not correct please make the appropriate changes.

**City of Cuyahoga Falls
Income Tax Division
2310 2nd Street
Cuyahoga Falls, Oh 44221**

Employer's Municipal Tax Withholding Statement

FED ID #	Period	Due Date
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**Form
CW-1**

- 1. Total wages subject to Cuyahoga Falls / Boston
Township JEDD withholding tax.....\$ _____
- 2. Total payroll tax withheld for the period (line 1 x 2.0%) ..\$ _____
- 3. Adjustments for prior periods\$ _____
- 4. Penalty / Interest\$ _____
- 5. Amount due (total, lines 2, 3 and 4)\$ _____

I declare that this return has been examined by me and to the best of my knowledge and belief is a true and correct return made in good faith pursuant to the City of Cuyahoga Falls Income Tax Ordinance and Rules and Regulations.

Please return this form with remittance *CHECK #* _____
Make check payable to **City of Cuyahoga Falls**

Signature and Title Date

**Instructions for Withholding Reconciliation
Form (CW-3)**

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| <p>Line A Enter the number of W-2s submitted with the reconciliation</p> <p>Line B Enter the number of 1099s submitted with the reconciliation.</p> <p>Line C Enter amount of sick leave paid by the employer or 3rd party which is not included in the reconciliation.</p> | <p>Line 1 Enter the total payroll for all locations for 2010.</p> <p>Line 2a Enter all payroll earned outside of the JEDD limits which is not subject to Cuyahoga Falls / Boston Township JEDD tax.</p> <p>Line 2b Enter all payroll earned by those under age 18 which was not withheld for Cuyahoga Falls / Boston Township JEDD.</p> <p>Line 2c Enter any other payroll amounts that were not withheld for Cuyahoga Falls / Boston Township JEDD along with the reason.</p> <p>Line 3 Subtract lines 2a, 2b, and 2c from line 1.</p> <p>Line 4 Multiply line 3 by the JEDD's 2.0% tax rate.</p> <p>Line 5 Enter the total amount withheld for employees as indicated by the W-2s.</p> <p>Line 6 Enter the larger amount of line 4 or line 5. Note that if the W-2s indicate that more than 2.0% was withheld, then the higher amount needs to be paid.</p> <p>Line 7 Enter the total amount remitted during the year. Call office for verification if necessary.</p> <p>Line 8 If line 6 is greater than line 7, enter amount of underpayment and enclose payment.</p> <p>Line 9 If line 7 is greater than line 6, enter the amount of overpayment. Checkmark whether you want the overpayment applied as a credit to next year or a refund is to be issued.</p> |
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**City of Cuyahoga Falls
Income Tax Division**

**2310 2nd Street
Cuyahoga Falls, Oh 44221**

Fed ID #

2010 Employer's Municipal Tax Withholding Reconciliation (Due January 31, 2011)

**Form
CW-3**

A) Number of W-2s _____ 1. Total payroll for 2010\$ _____

B) Number of 1099s _____ 2. Payroll not subject to Cuyahoga Falls / Boston Township JEDD Taxation ..\$ _____

C) 3rd Party Sick Leave _____ 2a. Outside the corporate limits\$ _____

2b. Persons under the age of 18\$ _____

2c. Other\$ _____

3. Payroll subject to JEDD tax (add line 1 and subtract lines 2a, 2b, 2c).....\$ _____

4. JEDD withholding tax rate (multiply line 3 by 2.0%)\$ _____

5. Amount withheld from employees (per W-2s)\$ _____

6. Enter larger amount of line 4 or line 5 (this is the amount due)\$ _____

7. Total JEDD withholding tax remitted.....\$ _____

8. UNDERPAYMENT\$ _____
(If line 6 is greater than line 7, enter amount and enclose payment).....\$ _____

9. OVERPAYMENT\$ _____
(If line 7 is greater than line 6, enter amount of overpayment)\$ _____

If overpayment, check one of the following () Apply the overpayment to next year
() A refund is requested

I declare that this return has been examined by me and to the best of my knowledge and belief is a true and correct return made in good faith pursuant to the City of Cuyahoga Falls Income Tax Ordinance and Rules and Regulations.

Signature and Title _____ Date _____

Make check payable to *City of Cuyahoga Falls*

**Withholding Tax Worksheet
(Keep for Your Records)**

Quarter	Due Date	Check #	Date	W/H Amount Remitted
1st Qtr. (January 1, 2010 thru March 31, 2010)	April 30, 2010		/ /	\$
2nd Qtr. (April 1, 2010 thru June 30, 2010)	July 31, 2010		/ /	\$
3rd Qtr. (July 1, 2010 thru September 30, 2010)	October 31, 2010		/ /	\$
4th Qtr. (October 1, 2010 thru December 31, 2010)	January 31, 2011		/ /	\$
			Total	\$