



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

**IMPORTANT TAX INFORMATION**

EMPLOYER MUNICIPAL WITHHOLDING BOOKLET

# **IMPORTANT WITHHOLDING TAX CHANGES EFFECTIVE FOR TAX YEARS BEGINNING JANUARY 1, 2016**

**Changes mandated by Ohio Revised Code Chapter 718 (House Bill 5- Municipal Income Tax Uniformity)  
and Cuyahoga Falls Codified Ordinance Chapter 164**

## **WHO MUST FILE:**

1. Each employer located within the City of Cuyahoga Falls is required to withhold the tax for all employees age (18) eighteen and older.
2. Before beginning work within the City, each NONRESIDENT EMPLOYER doing business in the City must register with the City Income Tax Department, to determine their filing requirement.

## **DEPOSIT FREQUENCY REQUIREMENTS:**

**MONTHLY** – Employers must remit monthly if in the immediately preceding calendar year withholding exceeded \$2,399.00, or in the immediately preceding quarter withholding exceeded \$200.00.

**QUARTERLY** – Employers can remit quarterly if their withholding was \$2,399 or less in the immediately preceding calendar year, or \$200 or less for each month in the immediately preceding calendar quarter.

## **WITHHOLDING DUE DATES:**

**MONTHLY** – returns and payment must be received no later than the 15<sup>th</sup> of the month following the end of the reporting period.

**QUARTERLY** – returns and payment must be postmarked no later than the 15<sup>th</sup> of the month following the end of the reporting period.

## **RECONCILIATION DUE DATE:**

The reconciliation due date is the last day of February.

## **INTEREST AND PENALTIES:**

**Interest** - 5% per annum (0.42% per month or fraction of a month) Interest is based on the federal rate and may change annually.

**Late File Penalty** - \$25.00 per month or fraction of a month with a maximum of \$150.

**Late Payment Penalty** - 50% of the unpaid tax due.

## **THIS BOOKLET INCLUDES THE FOLLOWING:**

CW-1 Forms	Used for the remittance of monthly or quarterly withholding tax
CW-3 Form 2016	Used for the reconciliation of 2016 employee withholding

The City of Cuyahoga Falls income tax rate is 2.0%. Salaries, wages and other compensation of all persons under 18 years of age are exempt. Employers must remit monthly if in the immediately preceding calendar year withholding exceeded \$2,399.00, or if the amount required to be withheld during any month of the previous calendar quarter exceeded \$200.00. Monthly withholding payments must be received by the due date.

The City of Cuyahoga Falls is accepting the use of optical media (CD) for the year-end reporting of W-2s. The CW-3 Form must be submitted with the CD. The EFW2 CD must contain the "RS" record as defined by the Social Security Administration for use by municipalities. For further information, please contact the Income Tax Office at 330-971-8220 or visit our website at [www.cityofcf.com](http://www.cityofcf.com).

**Our mailing address is:** City of Cuyahoga Falls  
Income Tax Division  
2310 2nd St.  
Cuyahoga Falls, OH 44221

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

**Line 1** Enter the gross wages applicable to Cuyahoga Falls 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** Contact us at (330) 971-8220 for penalty and interest 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

2016 Employer's Municipal Tax Withholding Statement

**Form  
CW-1**

FED ID #

Period

Due Date

JANUARY

FEBRUARY 15, 2016

1. Total wages subject to Cuyahoga Falls 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

Date

Print Name and Title

Phone Number

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

2016 Employer's Municipal Tax Withholding Statement

FED ID #

Period

Due Date

**Form  
CW-1**

FEBRUARY

MARCH 15, 2016

1. Total wages subject to Cuyahoga Falls 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

Date

Print Name and Title

Phone Number

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

2016 Employer's Municipal Tax Withholding Statement

**Form  
CW-1**

FED ID #	Period	Due Date
	MARCH	APRIL 15, 2016

- 1. Total wages subject to Cuyahoga Falls 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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name and Title

\_\_\_\_\_  
Phone Number

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

2016 Employer's Municipal Tax Withholding Statement

**Form  
CW-1**

FED ID #	Period	Due Date
	APRIL	MAY 15, 2016

- 1. Total wages subject to Cuyahoga Falls 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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name and Title

\_\_\_\_\_  
Phone Number

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

2016 Employer's Municipal Tax Withholding Statement

**Form  
CW-1**

FED ID #	Period	Due Date
	MAY	JUNE 15, 2016

- 1. Total wages subject to Cuyahoga Falls 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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name and Title

\_\_\_\_\_  
Phone Number

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

2016 Employer's Municipal Tax Withholding Statement

**Form  
CW-1**

FED ID #	Period	Due Date
	JUNE	JULY 15, 2016

- 1. Total wages subject to Cuyahoga Falls 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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name and Title

\_\_\_\_\_  
Phone Number

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

2016 Employer's Municipal Tax Withholding Statement

**Form  
CW-1**

FED ID #	Period	Due Date
	JULY	AUGUST 15, 2016

- 1. Total wages subject to Cuyahoga Falls 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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name and Title

\_\_\_\_\_  
Phone Number

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

2016 Employer's Municipal Tax Withholding Statement

**Form  
CW-1**

FED ID #	Period	Due Date
	AUGUST	SEPTEMBER 15, 2016

- 1. Total wages subject to Cuyahoga Falls 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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name and Title

\_\_\_\_\_  
Phone Number

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

2016 Employer's Municipal Tax Withholding Statement

**Form  
CW-1**

FED ID #	Period	Due Date
	SEPTEMBER	OCTOBER 15, 2016

- 1. Total wages subject to Cuyahoga Falls 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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name and Title

\_\_\_\_\_  
Phone Number

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

2016 Employer's Municipal Tax Withholding Statement

**Form  
CW-1**

FED ID #

Period

Due Date

OCTOBER

NOVEMBER 15, 2016

- 1. Total wages subject to Cuyahoga Falls 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

Date

Print Name and Title

Phone Number

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

2016 Employer's Municipal Tax Withholding Statement

**Form  
CW-1**

FED ID #

Period

Due Date

NOVEMBER

DECEMBER 15, 2016

1. Total wages subject to Cuyahoga Falls 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

Date

Print Name and Title

Phone Number

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

2016 Employer's Municipal Tax Withholding Statement

**Form  
CW-1**

FED ID #	Period	Due Date
	DECEMBER	JANUARY 15, 2017

- 1. Total wages subject to Cuyahoga Falls 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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name and Title

\_\_\_\_\_  
Phone Number

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

Pursuant to Cuyahoga Falls Ordinance 164.10, on or before the last day of February of each year, every employer is required to file a Withholding Reconciliation Return with the Tax Administrator which must include:

- (1) A list of the names, addresses, and social security numbers of all employees from whom qualifying wage tax was withheld or should have been withheld for the Municipality during the preceding calendar year.
- (2) The amount of tax withheld, if any, from each such employee's qualifying wage, the total amount of qualifying wages paid to such employee during the preceding calendar year.
- (3) The name of every other municipal corporation for which tax was withheld or should have been withheld from such employee during the preceding calendar year.
- (4) Any other information required for federal income tax reporting purposes on Internal Revenue Service form W-2 or its equivalent form with respect to such employee, and other information as may be required by the Tax Administrator.

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

- Line A** Enter the number of W-2s submitted with the reconciliation
- Line B** Enter the number of 1099s submitted with the reconciliation.
- Line 1** Enter the total payroll for all locations for 2016.
- Line 2a** Enter all payroll earned outside of the City limits which is not subject to Cuyahoga Falls tax.
- Line 2b** Enter all payroll earned by those under age 18 which was not withheld for Cuyahoga Falls.
- Line 2c** Enter any other payroll amounts that were not withheld for Cuyahoga Falls along with the reason.
- Line 3** Subtract lines 2a, 2b, and 2c from line 1.
- Line 4** Multiply line 3 by the City's 2.0% tax rate.
- Line 5** Enter the total amount withheld for employees as indicated by the W-2s.
- 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.
- Line 7** Enter the total amount remitted during the year. Call office for verification if necessary.
- Line 8** If line 6 is greater than line 7, enter amount of underpayment and enclose payment.
- Line 9** If line 7 is greater than line 6, enter the amount of overpayment. Indicate whether you want the overpayment applied as a credit to next year or a refund is to be issued.

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

Fed ID #

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 City of Cuyahoga Falls Income Tax Ordinance and Rules and Regulations.

Signature and Title

Date

Print Name

Phone Number

Make check payable to **City of Cuyahoga Falls**

**2016 EMPLOYER'S MUNICIPAL TAX WITHHOLDING RECONCILIATION  
(DUE THE LAST DAY OF FEBRUARY 2017)**

**Form  
CW-3**

- A) Number of W-2s \_\_\_\_\_ 1.Total payroll for 2016 .....\$ \_\_\_\_\_  
B) Number of 1099s \_\_\_\_\_ 2. Payroll not subject to Cuyahoga Falls (City) Taxation .....\$ \_\_\_\_\_  
2a. Outside the corporate limits .....\$ \_\_\_\_\_  
2b. Persons under the age of 18 .....\$ \_\_\_\_\_  
2c. Other \_\_\_\_\_ .....\$ \_\_\_\_\_  
3. Payroll subject to City tax (add line 1 and subtract lines 2a, 2b, 2c)....\$ \_\_\_\_\_  
4. City 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 Cuyahoga Falls 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

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

						<b>W/H Amount Remitted</b>	
<b>Month</b>	<b>Due Date</b>			<b>Check #</b>	<b>Date</b>		
January	February	15,	2016		/	/	\$
February	March	15,	2016		/	/	\$
March	April	15,	2016		/	/	\$
April	May	15,	2016		/	/	\$
May	June	15,	2016		/	/	\$
June	July	15,	2016		/	/	\$
July	August	15,	2016		/	/	\$
August	September	15,	2016		/	/	\$
September	October	15,	2016		/	/	\$
October	November	15,	2016		/	/	\$
November	December	15,	2016		/	/	\$
December	January	15,	2017		/	/	\$
					Total		\$