

**CITY OF LORAIN OHIO, EMPLOYER'S RETURN OF TAX WITHHELD**

AMENDED

**Return with Payment**

No. of Employees Represented on line No. 1 Below

1. Taxable Earnings paid all Employees subject to City of Lorain, Ohio, 2.5% (.025) Income Tax

Is this a courtesy withholding?  YES  
 Is this a final return?  YES  NO  
 If yes, attach explanation

2. Actual Tax Withheld in reporting period for City Income Tax

3. Adjustment of Tax for prior quarter (see instructions)

4. Penalty (See Instructions)

5. Interest (See Instructions)

6. Total – (Lines 2-5)

1
2
3
4
5
6

I hereby certify that the information and statements contained herein are true and correct.

(Signed) \_\_\_\_\_

(Official Title) \_\_\_\_\_ Date \_\_\_\_\_

Federal ID No. \_\_\_\_\_

Email \_\_\_\_\_

Phone \_\_\_\_\_

**THIS RETURN MUST BE FILED  
 ON OR BEFORE THE DUE DATE SHOWN BELOW  
 MAKE CHECK OR MONEY ORDER PAYABLE TO:  
 LORAIN DEPARTMENT OF TAXATION**

**MAIL TO:  
 DEPARTMENT OF TAXATION  
 CITY OF LORAIN**

605 W. 4th Street  
 Lorain, OH 44052  
 (440) 204-1002

**If receipt is desired, submit additional copy  
 and enclose self-addressed, stamped envelope.**

If no wages paid this quarter, mark "NONE" and return this form with explanation.

**EMPLOYER NAME/ADDRESS** Account No. \_\_\_\_\_ FOR THE MONTH(S) OF \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_ MUST BE RECEIVED BY \_\_\_\_\_

**Notify the Department of Taxation promptly of any change in ownership.  
 FORM MW1**

## INSTRUCTIONS FOR PREPARING AND FILING WITHHOLDING RETURN (FORM MW-1)

### Who Must File:

Each employer within the City of Lorain, Ohio who employs one or more persons is required to withhold the tax of two and one half percent (2.5%) from all compensation paid to employees at the time such compensation is paid, and to file Withholding Return (Form W-1) and remit the tax to the Lorain Income Tax Division.

### Deposit Requirements:

Quarterly - If less than \$200 per month is withheld, the deposit is due by the last day of the month following the last day of each calendar quarter.

Monthly - If more than \$200 is withheld for a monthly period, the deposit is due by the fifteenth (15th) day of the following month.

For a complete description of deposit requirements, you may request a copy of the tax ordinance for the City of Lorain or access the city code at [www.cityoflorain.org](http://www.cityoflorain.org).

### Failure to File Return and Pay Tax:

All taxes, including taxes withheld or required to be withheld from wages by an employer, and remaining unpaid after they become due shall bear interest on the amount of the unpaid tax (see City website for rates). The interest rate is based on the Federal rate and may change annually. The taxpayers upon whom said taxes are imposed, and the employees required by the Ordinance to deduct, withhold and

pay taxes imposed by the Ordinance, shall be liable in addition thereto, to a late penalty penalty of 50% of the unpaid tax and a late file penalty of \$25.00 per month or fraction of a month with a maximum of \$150.00.

In addition, any taxpayer who shall fail or refuse to make any return or declaration required by the Ordinance, or any taxpayer who shall refuse to permit the Tax Administrator to examine their books, or who shall knowingly make any incomplete, false or fraudulent return, or who shall attempt to avoid the payment of tax, shall be guilty of a misdemeanor and shall be fined not more than \$1000 or imprisoned for not more than six months or both. The failure of any taxpayer to receive a return or declaration form shall not excuse them from filing a return or declaration or from paying the tax.

### How to Prepare This Form:

Line 1 – Enter total compensation PAID to all taxable employees during the period for which return is made. If no compensation was paid during the period so indicate and return Form MW-1. A MW-1 form is required regardless if there were no withholdings for that period.

Line 2 – Enter total ACTUAL tax withheld from taxable employees during the period for CITY OF LORAIN INCOME TAX.

Line 3 – Adjust current payment of actual tax withheld for under payment in previous period. For overpayment in previous period, file amended return for that period.

Line 6 – Enter total amount to be remitted.