

FORM  
Q-1



**2025 CITY OF TOLEDO**  
**EMPLOYER'S QUARTERLY DEPOSIT OF TAX WITHHELD**  
**RETURN THIS FORM WITH REMITTANCE**

MAIL TO:

PAYMENT ENCLOSED:  
CITY OF TOLEDO  
PO BOX 632014  
CINCINNATI, OH 45263- 2014

NO PAYMENT ENCLOSED:  
CITY OF TOLEDO  
PO BOX 929  
TOLEDO, OH 43697-0929

SIGNATURE \_\_\_\_\_

PHONE # \_\_\_\_\_

TITLE \_\_\_\_\_

DATE \_\_\_\_\_

AMOUNT OF TAX \$	
------------------------	--

MAKE CHECK OR MONEY ORDER PAYABLE TO:

FID # \_\_\_\_\_

"COMMISSIONER OF TAXATION"

TOLEDO ACCOUNT # \_\_\_\_\_

**Q-1**

FOR TAX PERIOD ENDING **March 31, 2025**  
DUE ON OR BEFORE **April 30, 2025**

Pay online at the Ohio Business Gateway

VALIDATION

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MAIL TO:

FORM  
Q-2



**2025 CITY OF TOLEDO**  
**EMPLOYER'S QUARTERLY DEPOSIT OF TAX WITHHELD**  
**RETURN THIS FORM WITH REMITTANCE**

PAYMENT ENCLOSED:  
CITY OF TOLEDO  
PO BOX 632014  
CINCINNATI, OH 45263- 2014

NO PAYMENT ENCLOSED:  
CITY OF TOLEDO  
PO BOX 929  
TOLEDO, OH 43697-0929

SIGNATURE \_\_\_\_\_

PHONE # \_\_\_\_\_

TITLE \_\_\_\_\_

DATE \_\_\_\_\_

AMOUNT OF TAX \$	
------------------------	--

MAKE CHECK OR MONEY ORDER PAYABLE TO:

FID # \_\_\_\_\_

"COMMISSIONER OF TAXATION"

TOLEDO ACCOUNT # \_\_\_\_\_

**Q-2**

FOR TAX PERIOD ENDING **June 30, 2025**  
DUE ON OR BEFORE **July 31, 2025**

Pay online at the Ohio Business Gateway

VALIDATION

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MAIL TO:

FORM  
Q-3



**2025 CITY OF TOLEDO**  
**EMPLOYER'S QUARTERLY DEPOSIT OF TAX WITHHELD**  
**RETURN THIS FORM WITH REMITTANCE**

PAYMENT ENCLOSED:  
CITY OF TOLEDO  
PO BOX 632014  
CINCINNATI, OH 45263- 2014

NO PAYMENT ENCLOSED:  
CITY OF TOLEDO  
PO BOX 929  
TOLEDO, OH 43697-0929

SIGNATURE \_\_\_\_\_

PHONE # \_\_\_\_\_

TITLE \_\_\_\_\_

DATE \_\_\_\_\_

AMOUNT OF TAX \$	
------------------------	--

MAKE CHECK OR MONEY ORDER PAYABLE TO:

FID # \_\_\_\_\_

"COMMISSIONER OF TAXATION"

TOLEDO ACCOUNT # \_\_\_\_\_

**Q-3**

FOR TAX PERIOD ENDING **September 30, 2025**  
DUE ON OR BEFORE **October 31, 2025**

Pay online at the Ohio Business Gateway

VALIDATION

NAME &  
ADDRESS

**2025 CITY OF TOLEDO**  
**EMPLOYER'S QUARTERLY DEPOSIT OF TAX WITHHELD**  
**RETURN THIS FORM WITH REMITTANCE**

**MAIL TO:**

**PAYMENT ENCLOSED:**  
 CITY OF TOLEDO  
 PO BOX 632014  
 CINCINNATI, OH 45263- 2014

**NO PAYMENT ENCLOSED:**  
 CITY OF TOLEDO  
 PO BOX 929  
 TOLEDO, OH 43697-0929

SIGNATURE \_\_\_\_\_

PHONE # \_\_\_\_\_

TITLE \_\_\_\_\_

DATE \_\_\_\_\_

AMOUNT OF TAX	\$
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MAKE CHECK OR MONEY ORDER PAYABLE TO:

FEIN # \_\_\_\_\_

**"COMMISSIONER OF TAXATION"**

TOLEDO ACCOUNT # \_\_\_\_\_

**Q-4**

FOR TAX PERIOD ENDING **December 31, 2025**  
 DUE ON OR BEFORE **February 2, 2026**

NAME &  
ADDRESS

Pay online at the Ohio Business Gateway

VALIDATION

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**INSTRUCTIONS FOR TOLEDO FORM W-3**

The original of this reconciliation form must be filed with the COMMISSIONER OF TAXATION, CITY OF TOLEDO, ONE GOVERNMENT CENTER STE 2070, TOLEDO OH 43604 on or before **March 2, 2026**. This form must be accompanied by copies of the employee's statement (Form W-2) showing: (1) name and address of employee; (2) social security number; (3) gross earnings paid before any payroll deductions; and (4) amount of additional TOLEDO resident tax withheld. Income tax withheld for other municipalities must be included on each individual W-2 or attachment to the W-2.

**Do not include any penalties paid.**

If Line 7 indicates a positive amount, payment should accompany this return: If Line 7 indicates a negative amount, check the refund box.

You can upload to our website using the EFW2 format in a (.txt file).

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FORM  
W-3**2025 CITY OF TOLEDO****RECONCILIATION OF INCOME TAX WITHHELD FROM WAGES**  
**DUE MARCH 2, 2026****MAIL TO:**

**PAYMENT ENCLOSED:**  
 CITY OF TOLEDO  
 PO BOX 632014  
 CINCINNATI, OH 45263- 2014

**NO PAYMENT ENCLOSED:**  
 CITY OF TOLEDO  
 PO BOX 929  
 TOLEDO, OH 43697-0929

**REFUND:**  
 CITY OF TOLEDO  
 PO BOX 902  
 TOLEDO, OH 43697-0902

1. TOTAL NUMBER OF W-2 FORMS SUBMITTED .....
2. TOLEDO WORKPLACE WAGES PAID.....
3. TOTAL TOLEDO WORKPLACE TAXES WITHHELD FROM WAGES  
AS SHOWN BY EMPLOYEE'S W-2 FORMS. (SHOULD  
BE NO LESS THAN 2.5% OF LINE 2).....
4. ADDITIONAL TOLEDO RESIDENT TAX WITHHELD.....
5. TOTAL (LINE 3 PLUS LINE 4) .....

FEIN # \_\_\_\_\_

TOLEDO WITHHOLDING REMITTED:

QUARTER 1..... QUARTER 2..... QUARTER 3..... QUARTER 4..... 

SHOULD YOUR ACCOUNT BE DEACTIVATED?  YES  NO  
REASON \_\_\_\_\_

DID YOUR EMPLOYEES REMOTE WORK DURING 2025?  YES  NO6. TOTAL REMITTED..... 7. BALANCE OF TAX (LINE 5 - LINE 6) ..... NAME &  
ADDRESS

MAKE CHECK OR MONEY ORDER PAYABLE TO:

**"COMMISSIONER OF TAXATION"**

SIGNATURE (REQUIRED) \_\_\_\_\_

PRINTED NAME (REQUIRED) \_\_\_\_\_

TITLE \_\_\_\_\_ PHONE # \_\_\_\_\_

 REFUND AMOUNT \_\_\_\_\_



CITY OF TOLEDO  
DIVISION OF TAXATION  
1 GOVERNMENT CENTER, STE 2070  
TOLEDO, OH 43604

2025

## EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD BOOKLET

**Who Must File:** Each employer within the City of Toledo, who employs one or more persons is required to withhold the tax of 2.5% (effective 1/1/2021) from all compensation paid employees at the time such compensation is paid and to remit such tax to the Commissioner of Taxation. Employers are required to withhold tax on "qualifying wages", which are wages as defined in the Internal Revenue Code Section 3121(a), generally the Medicare Wage Box of the W-2.

**How to File:** You may mail a paper copy of your W-3 with the supporting W-2s or you may upload to our website using the EFW2 format in a (.txt file). We no longer accept other forms of media and, as such, they will be returned.

**What is Taxable to Toledo:** Salaries, Wages, Commissions; Tips; SUB Pay; Ordinary Income Portion of Stock Options or Employee Stock Purchase Plans; Employee Contributions to Tax Sheltered Annuities; Ordinary Income Portion of Lump-Sum Distributions; Working Condition Fringe Benefits to the extent included in W-2 Forms; Premiums on Group Term Insurance in Excess of \$50K.

### WITHHOLDING PROVISIONS:

As mandated by the State of Ohio Revised Code Section 718.03 the following filing frequencies and due dates are established:

**Electronic Remittance Requirement:** If the employer, agent of the employer, or other payer is required to make payments electronically for the purpose of paying federal taxes withheld on payments for employees under Section 6302 of the Internal Revenue Code, 26 C.F.R. 31.6302.1, or any other federal statute or regulation, the payments and subsequent payments, based on the Commissioner of Taxation's determination, shall be required to be made by electronic funds transfer to the Commissioner of Taxation of all taxes withheld on behalf of Toledo. If the payment is required to be made by electronic funds transfer, the payment is considered to be made when the payment is credited to an account designated by the Commissioner of Taxation for the receipt of tax payments.

**Monthly Withholding:** Taxes required to be deducted and withheld shall be remitted monthly to the Commissioner of Taxation. If the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or another payer on behalf of the City of Toledo in the preceding calendar year exceeded two thousand, three hundred ninety-nine dollars (\$2,399), or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the City of Toledo in any month of the preceding calendar quarter exceeded two hundred dollars (\$200). Payment shall be made so that the payment is **postmarked** no later than 15 days after the last day of each month except for those required to electronically file (see TMC 1905.06(B)).

**Quarterly Withholding:** Any employer, agent of the employer, or another payer not required to make monthly payments of taxes required to be deducted and withheld shall make quarterly payments to the Commissioner of Taxation, City of Toledo. Payment shall be made so that the payment is **postmarked** not later than 30 days following the end of each calendar quarter.

**Annual Reconciliation:** The Annual Reconciliation Form W-3 and corresponding W-2's are due on the last day of February following the preceding calendar year. Note: The W-2 forms must now include the names/amounts of all other cities for which tax was withheld for the employee. (See the addenda on our website for electronically filing your W-2's).

### PENALTY AND INTEREST:

Effective January 1, 2016, and as mandated by the State of Ohio Revised Code Section 718.03 the following penalties and interest rules are established:

**Interest:** The interest in 2025 is based on the Federal Short Term Rate as reported in the preceding July, rounded to the nearest whole percent plus 5%. The Federal Short Term Rate in July of 2024 was 5.06%, thus rounded down to 5% + 5%. This translates into a rate of 10% annually or .8333% monthly for the calendar year 2025.

**Penalty:** The penalty in 2025 is 50% of the amount not timely paid (a one-time charge). A penalty of \$25 for failure to file timely (any withholding monthly, quarterly or W-3 for each month or fraction thereof that the return remains unfiled per period).