

FORM Q-1



2026 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:

"COMMISSIONER OF TAXATION"

FEIN # _____

TOLEDO ACCOUNT # _____

Q-1

FOR TAX PERIOD ENDING March 31, 2026

DUE ON OR BEFORE April 30, 2026

Pay online at the Ohio Business Gateway

NAME & ADDRESS

VALIDATION []

cut here ><

FORM Q-2



2026 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:

"COMMISSIONER OF TAXATION"

FEIN # _____

TOLEDO ACCOUNT # _____

Q-2

FOR TAX PERIOD ENDING June 30, 2026

DUE ON OR BEFORE July 31, 2026

Pay online at the Ohio Business Gateway

NAME & ADDRESS

VALIDATION []

cut here ><

FORM Q-3



2026 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:

"COMMISSIONER OF TAXATION"

FEIN # _____

TOLEDO ACCOUNT # _____

Q-3

FOR TAX PERIOD ENDING September 30, 2026

DUE ON OR BEFORE November 2, 2026

Pay online at the Ohio Business Gateway

NAME & ADDRESS

VALIDATION []



2026 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:

"COMMISSIONER OF TAXATION"

FEIN # _____

TOLEDO ACCOUNT # _____

Q-4

FOR TAX PERIOD ENDING December 31, 2026

DUE ON OR BEFORE February 1, 2027

Pay online at the Ohio Business Gateway

NAME & ADDRESS

VALIDATION []

cut here ><

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 1, 2027. 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.

cut here ><

2026 CITY OF TOLEDO RECONCILIATION OF INCOME TAX WITHHELD FROM WAGES DUE MARCH 1, 2027

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 + LINE 4)

FEIN # _____

TOLEDO ACCOUNT # _____

SHOULD YOUR ACCOUNT BE DEACTIVATED? [] YES [] NO REASON _____

DID YOUR EMPLOYEES REMOTE WORK DURING 2026? [] YES [] NO

TOLEDO WITHHOLDING REMITTED:

QUARTER 1.....

QUARTER 2.....

QUARTER 3.....

QUARTER 4.....

6. 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

2026

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 2026 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 4.12%, thus rounded down to 4% + 5%. This translates into a rate of 9% annually or .0075% monthly for the calendar year 2026.

Penalty: The penalty in 2026 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).