



City of Stow  
Division of Taxation  
P.O. Box 3649  
Akron, Ohio 44309  
Phone: 330-689-2849  
Fax: 330-689-2847  
[www.stowohio.org](http://www.stowohio.org)

**IMPORTANT TAX INFORMATION**  
**2025 EMPLOYER MUNICIPAL WITHHOLDING BOOK**

PAYMENTS CAN ALSO BE MADE THROUGH THE OHIO  
BUSINESS GATEWAY AT [HTTPS://OHIOBUSINESSGATEWAY.OHIO.GOV](https://ohiobusinessgateway.ohio.gov)

# INSTRUCTIONS FOR PREPARING AND FILING FORM SW-1

## WHO MUST FILE:

Every business entity which conducts business within the corporate limits of the City of Stow, regardless of where that entity is located, is required to withhold tax from all compensated employees at the time or times such compensation is paid, or in the case of any type of deferred compensation, when such compensation is earned.

## Definition of “Taxable Earnings”

The term “Taxable Earnings” has the same meaning as “Qualifying Wages” as defined in the ORC 718.03(A). For most employees this is the “Medicare Wage” amount. If the employee is not subject to Medicare withholding, the provisions in ORC 718.03(A) apply.

## Definition of “Employer”

The term “Employer” means an individual, co-partnership, association, corporation (including a corporation of the first or non-profit class), governmental administration agency, arm, authority, board, body, branch, bureau, department, division, section unit, or any other entity, who or that employs one or more persons on a salary, wage, commission, or other compensation basis, whether or not such employer is engaged in business as define in the Ordinance and in the Regulations.

## Interest and Penalties:

All taxes required to be withheld by employers and remaining unpaid after they become due shall bear interest at the rate of 10% per annum

(0.833% per month or fraction thereof). The interest rate is based on the Federal rate and may change each year. In addition, employers required to withhold taxes from employees, may impose a penalty not exceeding 50% of the amount not timely paid and a late file penalty of \$25.

## Failure to File Return and Pay Tax

Any individual, firm or corporation who fails, neglects or refuses to file a return, who refuses to pay the tax, penalties and interest imposed, who refuses to permit the Tax Administrator or any duly authorized agent or employee to examine his books, records and papers, who knowingly makes an incomplete, false or fraudulent return, or who attempts to do anything to avoid payment of the whole or any part of the tax shall be guilty of a first degree misdemeanor and shall be fined not more than \$1,000 or imprisoned for not more than 6 months, or both, for each offense. The failure of any taxpayer to receive a return shall not excuse such taxpayer from filing a return or paying the tax due.

Any check in payment of tax, penalty and/or interest which is returned to the City marked Insufficient Funds, Account Closed or Stop Payment, shall be subject to a \$10.00 charge for the purpose of defraying additional processing expenses incurred by the city.

The employer is responsible for payment of under-withholding.

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

- 1. Taxable Earnings paid all Employees subject to Stow, Ohio, City Income Tax \$ \_\_\_\_\_
- 2. Actual Tax Withheld in period for Stow Income Tax \$ \_\_\_\_\_
- 3. Adjustment of Tax for prior period \$ \_\_\_\_\_
- 4. Penalty: \$ \_\_\_\_\_
- 5. Interest: \$ \_\_\_\_\_
- 6. Total: \$ \_\_\_\_\_

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

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

\_\_\_\_\_ Date

THIS RETURN MUST BE FILED  
ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO  
**TAX ADMINISTRATOR, CITY OF STOW**

MAIL TO:

**TAX ADMINISTRATOR  
P.O. BOX 3649  
AKRON, OHIO 44309  
PHONE (330) 689-2849**

PRINT COMPANY NAME, ADDRESS AND FEDERAL EIN BELOW

FOR MONTH(S) OF  
JANUARY 2025

DUE ON OR BEFORE:  
FEBRUARY 15, 2025

Notify Income Tax Department promptly of any change in ownership, name or address shown above.

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

- 1. Taxable Earnings paid all Employees subject to Stow, Ohio, City Income Tax \$ \_\_\_\_\_
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FOR MONTH(S) OF  
FEBRUARY 2025

DUE ON OR BEFORE:  
MARCH 15, 2025

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FOR MONTH(S) OF  
MARCH 2025

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APRIL 15, 2025

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FOR MONTH(S) OF  
APRIL 2025

DUE ON OR BEFORE:  
MAY 15, 2025

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FOR MONTH(S) OF  
MAY 2025

DUE ON OR BEFORE:  
JUNE 15, 2025

Notify Income Tax Department promptly of any change in ownership, name or address shown above.

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FOR MONTH(S) OF  
JUNE 2025

DUE ON OR BEFORE:  
JULY 15, 2025

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FOR MONTH(S) OF  
JULY 2025

DUE ON OR BEFORE:  
AUGUST 15, 2025

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FOR MONTH(S) OF  
AUGUST 2025

DUE ON OR BEFORE:  
SEPTEMBER 15, 2025

Notify Income Tax Department promptly of any change in ownership, name or address shown above.

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FOR MONTH(S) OF  
SEPTEMBER 2025

DUE ON OR BEFORE:  
OCTOBER 15, 2025

Notify Income Tax Department promptly of any change in ownership, name or address shown above.

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PRINT COMPANY NAME, ADDRESS AND FEDERAL EIN BELOW

FOR MONTH(S) OF  
OCTOBER 2025

DUE ON OR BEFORE:  
NOVEMBER 15, 2025

Notify Income Tax Department promptly of any change in ownership, name or address shown above.

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- 1. Taxable Earnings paid all Employees subject to Stow, Ohio, City Income Tax \$ \_\_\_\_\_
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FOR MONTH(S) OF  
NOVEMBER 2025

DUE ON OR BEFORE:  
DECEMBER 15, 2025

Notify Income Tax Department promptly of any change in ownership, name or address shown above.

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FOR MONTH(S) OF  
DECEMBER 2025

DUE ON OR BEFORE:  
JANUARY 15, 2026

Notify Income Tax Department promptly of any change in ownership, name or address shown above.

## RECONCILIATION INSTRUCTIONS

### **IMPORTANT:**

Photocopies, computer print-outs or typed lists will be accepted in lieu of original W-2 forms provided equivalent information is presented. If moving expenses, sick pay, profit sharing and/or deferred compensation are included in gross wages, specify amounts separately.

The original of this reconciliation must be filed with the TAX DEPARTMENT, CITY OF STOW, P.O. Box 1668, Stow, Ohio 44224 on or before the last day of February, unless a written request for extension has been made and granted (in writing) by the Administrator. This form must be accompanied by copies of employee's statements (Form W-2) showing: (1) name and address of employee; (2) social security number; (3) gross earning earned before any deductions; (4) amount of STOW and other municipal income tax withheld; (5) name, address, and STOW account number of employer.

If Line 7 indicates a balance due, the amount thereof should accompany this return; if Line 7 indicates an overpayment, a refund request signed by the employer should be made and submitted with the W-2 forms or the overpayment may be used as an adjustment credit on the next period's SW-1 form.

RECONCILIATION OF STOW INCOME TAX WITHHELD FROM WAGES

- 1. Total number of employees as represented by Form W-2 or equivalent submitted herewith..... \_\_\_\_\_  
(All W-2's submitted must be completed in their entirety)
- 2. Total wages as shown on W-2's .....\$ \_\_\_\_\_
- 3. Total wages subject to STOW TAX paid during 2025 as shown on employee's statement W-2.....\$ \_\_\_\_\_  
(explain difference between line 2 & 3)
- 4. Tax Due Stow Line 3 x 2% (.02).....\$ \_\_\_\_\_

PRINT COMPANY NAME, ADDRESS AND FEDERAL EIN BELOW

- 5. Total STOW Income Tax Withheld during 2025 From: (Form SW-1)

January	\$ _____	July	\$ _____
February	\$ _____	August	\$ _____
March	\$ _____	September	\$ _____
April	\$ _____	October	\$ _____
May	\$ _____	November	\$ _____
June	\$ _____	December	\$ _____

- 6. Total .....\$ \_\_\_\_\_
- 7. Difference between Lines 4 & 6 .....\$ \_\_\_\_\_

If Line 7 indicates a balance due, the amount thereof should accompany this return; if Line 7 indicates an overpayment, a refund request signed by the employer should be made and submitted with the W-2 forms.

Check reason for withholding:

- RESIDENT EMPLOYER
- COURTESY WITHHOLDING
- WORK PERFORMED IN STOW

PLEASE USE THESE LABELS  
TO RETURN YOUR MONTHLY  
WITHHOLDING PAYMENTS TO  
THE CITY.

CITY OF STOW  
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AKRON, OH 44309

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PLEASE USE THESE LABELS  
TO RETURN YOUR ANNUAL  
PAYROLL RECONCILIATION

CITY OF STOW  
DIVISION OF TAXATION  
P.O. BOX 1668  
STOW, OH 44224

Withholding Tax Worksheet  
(Keep for your records – Do not file)

<u>Month Ending</u>	<u>Due Date</u>	<u>Check#</u>	<u>Date</u>	<u>Amount</u>
1/31	2/15	_____	_____	_____
2/28	3/15	_____	_____	_____
3/31	4/15	_____	_____	_____
or 1st qtr	4/30	_____	_____	_____
4/30	5/15	_____	_____	_____
5/31	6/15	_____	_____	_____
6/30	7/15	_____	_____	_____
or 2nd qtr	7/31	_____	_____	_____

Withholding Tax Worksheet  
(Keep for your records – Do not file)

<u>Month Ending</u>	<u>Due Date</u>	<u>Check#</u>	<u>Date</u>	<u>Amount</u>
7/31	8/15	_____	_____	_____
8/31	9/15	_____	_____	_____
9/30	10/15	_____	_____	_____
or 3rd qtr	10/31	_____	_____	_____
10/31	11/15	_____	_____	_____
11/30	12/15	_____	_____	_____
12/31	1/15	_____	_____	_____
or 4th qtr	1/31	_____	_____	_____