



## **ANNUAL WITHHOLDING RECONCILIATION AND FORM 1099-MISC/1099-NEC EARNINGS REPORT**

### **GENERAL INFORMATION**

On or before the last day of February of each year, every employer must file an Annual Withholding Reconciliation (Form KW-3) including copies of all corresponding W-2 Forms. Each W-2 Form shall furnish employee name, address, social security number, qualifying wages, local tax withheld, name of locality for which tax was withheld, and any other compensation allocated or set aside for or paid to the employee. In lieu of the actual W-2 Forms, an employer may provide a listing which furnishes the same information as contained on a W-2 Form.

Employers who are required to submit IRS Form W-2 information electronically for Federal purposes shall also submit the wage information required by the City of Kettering in electronic format, along with the completed Annual Withholding Reconciliation (Form KW-3). The completed Form KW-3 should be attached to the CD-Rom containing corresponding wage records.

**Your Annual Withholding Reconciliation including all corresponding Forms W-2 and/or Forms 1099-MISC/1099-NEC shall be due on or before the last day of February of each year. Submit completed returns and corresponding forms or magnetic media to:**

**City of Kettering  
Income Tax Division  
P.O. Box 293100  
Kettering, OH 45429-9100**

### **ANNUAL WITHHOLDING RECONCILIATION FILING INSTRUCTIONS**

Enter a breakdown of all withholding payments made either on a monthly or quarterly basis in the corresponding boxes found on this return. You must also enter the total wages subject to Kettering tax, amount of tax paid to the City of Kettering, the amount of Kettering tax withheld (as shown on W-2 Forms), the number of W-2 Forms included with your reconciliation and the number of employees subject to Kettering tax at calendar year end. The total amount of tax paid and tax withheld should be equal amounts. In the event of an overpayment, please check the appropriate box to indicate whether you would like to have the overpayment refunded to you or credited to the following year. If you have a balance due, your payment must accompany this return.

### **FORM 1099-MISC/1099-NEC REPORTING INSTRUCTIONS**

All taxpayers who issue Forms 1099-MISC/1099-NEC to individuals or entities for services performed shall also report such payments to the City of Kettering when the services were performed in Kettering. The information may be submitted to the Tax Division on a listing that includes all identifying information of the recipients and the amount of payments made to each. Forms 1099-MISC/1099-NEC may be submitted in lieu of such listing.

MAIL TO:  
**CITY OF KETTERING INCOME TAX DIVISION**  
**P.O. Box 293100 • Kettering, OH 45429-9100**  
 Phone: (937) 296-2502 • Fax: (937) 296-3242  
 www.ketteringoh.org



(YEAR) \_\_\_\_\_ **ANNUAL WITHHOLDING RECONCILIATION  
 AND FORM 1099-MISC/1099-NEC EARNINGS REPORT**  
 (RECONCILIATION AND FORMS W-2 DUE ON OR BEFORE FEBRUARY 29.)

**Enter Monthly Withholding Payments**

JAN	APRIL	JULY	OCT	TOTAL WAGES SUBJECT TO KETTERING TAX	NUMBER OF W-2'S ATTACHED
FEB	MAY	AUG	NOV		
MARCH	JUNE	SEPT	DEC	TOTAL KETTERING TAX WITHHELD PER W-2'S	NUMBER OF EMPLOYEES AT CALENDAR YEAR END

**Tax Rate 2.25%**

**Enter Quarterly Withholding Payments**

1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL TAX REMITTED
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**DIFFERENCE DUE OR (OVERPAID)** \_\_\_\_\_

If overpaid, check one:  
 Refund    Credit

Account Number / FEIN: \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City ST Postal Code: \_\_\_\_\_

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Responsible Officer Signature \_\_\_\_\_ Date \_\_\_\_\_

Responsible Officer Name (Please Print) \_\_\_\_\_

**Withholding Type:**

Work in City (**Required Withholding**)

Remote Employee(s) (**Required Withholding**)

Courtesy Withholding (**Resident Only, Optional Withholding**)

**Change of Status:**

Out of Business:      Date: \_\_\_\_\_

Merged:      Date: \_\_\_\_\_

Ownership Change:      Date: \_\_\_\_\_

New Owner Name and Address: \_\_\_\_\_

New Owner EIN: \_\_\_\_\_

**Form 1099-MISC/1099-NEC Earnings Report**  
 (Forms 1099-MISC/1099-NEC or complete listing of recipients **must be attached**. See instructions.)

Number of Kettering Form(s) 1099-MISC/1099-NEC Issued: \_\_\_\_\_

Kettering Form(s) 1099-MISC/1099-NEC Earnings Reported: \$ \_\_\_\_\_