



DEFIANCE CITY TAX  
631 PERRY ST.  
P.O. BOX 669  
DEFIANCE, OHIO 43512  
HOURS MONDAY – FRIDAY  
8:00 AM – 4:30 PM  
TELEPHONE: (419) 784-2117  
FAX: (419) 784-4858  
[WWW.CITYOFDEFIANCE.COM](http://WWW.CITYOFDEFIANCE.COM)

## IMPORTANT TAX INFORMATION

FORM EQR (MONTHLY STATEMENTS)

FORM DW-3 (ANNUAL RECONCILIATION)

## EMPLOYER'S MUNICIPAL INCOME TAX WITHHOLDING FORMS

# INSTRUCTIONS

## 181.15 COLLECTION AT SOURCE; PAYMENT BY EMPLOYER

(a) Each employer within or doing business in the City who employs one or more persons, full-time or part-time, on a salary, wage, commission or other compensation basis, shall deduct, at the time of payment of salaries, wages, commissions or other compensation, the amount of tax levied by Section 181.03 on the gross salaries, wages, commissions or other compensation due by the employer to an employee and shall, on or before the 15th day of the following month, make a return and pay to the Tax Commissioner the amount of taxes so deducted during the preceding calendar quarter. ***However, any employer who deducts taxes in the amount of two hundred dollars (\$200.00) or more per quarter will be classified as a monthly withholder and shall remit payment to the Tax Commissioner on or before the fifteenth day of the month in accordance with this chapter. All returns and forms required to be filed by an employer are considered received on the date postmarked by the United States Postal Service or on the date delivered without mailing by the taxpayer to the Defiance Tax Office.***

### Failure to File Return and Pay Tax:

Any taxpayer who shall fail or refuse to make any return or declaration required by the Ordinance, or any taxpayer who shall refuse to pay the tax, penalties and interest imposed by the Ordinance or any taxpayer who shall refuse to permit the Commissioner of Taxation or any duly authorized agent or employee to examine his books, records and papers, 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

misdeemeanor and shall be fined not more than \$1000 or imprisoned for not more than six (6) months, or both. The failure of any taxpayer to receive or procure a return shall not excuse such taxpayer from making a return or from paying the tax.

### How to Prepare This Form:

**Enter company name, address, local file #, and Fid # in space provided.**

**Line 1** – Enter total salaries, wages, commissions, incentive payments, bonuses and other compensation **PAID** all taxable employees (full time or part time) during month for which return is made. If no compensation was paid during the month, mark “none” and return Form EQR with explanation.

**Line 2** – Enter total **ACTUAL** tax withheld from taxable employees during the month for Defiance, Ohio City Income Tax.

**Line 3** – To adjust current payment of actual tax withheld for underpayment or overpayment in previous month.

**Line 4** – If return is past due, enter 1.5% of the amount of Line 2.

**Line 5** – If return is past due, enter .5% of the amount of Line 2.

**Line 6** – Late filing penalty (\$25.00 per month, \$150.00 maximum per return).

Any payments of tax received or in case of payment by mail is post-marked after the due date are subject to the interest, penalty and late filing penalty.

**CITY OF DEFIANCE, OHIO – EMPLOYER’S MONTHLY RETURN OF TAX WITHHELD****1**

CHECK MUST ACCOMPANY FORM AND BE POSTMARKED BY DUE DATE TO AVOID PENALTY

	DO NOT ROUND	
1. Taxable Earnings paid all Employees subject to Defiance, Ohio, City Income Tax Tax rate 1.8% .....		I hereby certify that the information and statements contained herein are true and correct.
2. <b>Actual</b> Tax Withheld in month for City Income Tax .....		(Name) .....
3. Adjustment of Tax for prior month (see instructions).....		(Signed) .....
4. Interest – 1.5% of Amount Due.....		(Official Title) ..... Date .....
5. Penalty – .5% of Amount Due .....		Owner, Partner, Member, President, Treasurer, Agent
6. Late Filing Penalty (\$25.00 Per Month, \$150.00 Maximum Per Return)		(Phone) .....
7. Total – (Include new interest and penalty if due).....		

If no wages were paid this quarter, mark “NONE” and return this form with explanation.

Enter company name, address, and FID # in space provided below.

FOR THE MONTH(S) OF  
**JANUARY 2025**DUE ON OR BEFORE  
**FEBRUARY 15, 2025**

Local File # .....

**Notify the Division of Taxation promptly of any change in ownership or name and address shown above.  
FORM EQ-R****THIS RETURN MUST BE FILED ON OR  
BEFORE THE DUE DATE SHOWN BELOW**MAKE CHECK OR MONEY ORDER PAYABLE TO:  
**DEFIANCE CITY – INCOME TAX****MAIL TO:**  
**CITY OF DEFIANCE**  
**INCOME TAX DEPT.**  
MAIL ADDRESS P.O. BOX 669  
DEFIANCE, OHIO 43512

**CITY OF DEFIANCE, OHIO – EMPLOYER’S MONTHLY RETURN OF TAX WITHHELD****2**

CHECK MUST ACCOMPANY FORM AND BE POSTMARKED BY DUE DATE TO AVOID PENALTY

	DO NOT ROUND	
1. Taxable Earnings paid all Employees subject to Defiance, Ohio, City Income Tax Tax rate 1.8% .....		I hereby certify that the information and statements contained herein are true and correct.
2. <b>Actual</b> Tax Withheld in month for City Income Tax .....		(Name) .....
3. Adjustment of Tax for prior month (see instructions).....		(Signed) .....
4. Interest – 1.5% of Amount Due.....		(Official Title) ..... Date .....
5. Penalty – .5% of Amount Due .....		Owner, Partner, Member, President, Treasurer, Agent
6. Late Filing Penalty (\$25.00 Per Month, \$150.00 Maximum Per Return)		(Phone) .....
7. Total – (Include new interest and penalty if due).....		

If no wages were paid this quarter, mark “NONE” and return this form with explanation.

Enter company name, address, and FID # in space provided below.

FOR THE MONTH(S) OF  
**FEBRUARY 2025**DUE ON OR BEFORE  
**MARCH 15, 2025**

Local File # .....

**Notify the Division of Taxation promptly of any change in ownership or name and address shown above.  
FORM EQ-R****THIS RETURN MUST BE FILED ON OR  
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MAIL ADDRESS P.O. BOX 669  
DEFIANCE, OHIO 43512

**CITY OF DEFIANCE, OHIO – EMPLOYER’S MONTHLY RETURN OF TAX WITHHELD****3**

CHECK MUST ACCOMPANY FORM AND BE POSTMARKED BY DUE DATE TO AVOID PENALTY

	DO NOT ROUND	
1. Taxable Earnings paid all Employees subject to Defiance, Ohio, City Income Tax Tax rate 1.8% .....		I hereby certify that the information and statements contained herein are true and correct.
2. <b>Actual</b> Tax Withheld in month for City Income Tax .....		(Name) .....
3. Adjustment of Tax for prior month (see instructions).....		(Signed) .....
4. Interest – 1.5% of Amount Due.....		(Official Title) ..... Date .....
5. Penalty – .5% of Amount Due .....		Owner, Partner, Member, President, Treasurer, Agent
6. Late Filing Penalty (\$25.00 Per Month, \$150.00 Maximum Per Return)		(Phone) .....
7. Total – (Include new interest and penalty if due).....		

If no wages were paid this quarter, mark “NONE” and return this form with explanation.

Enter company name, address, and FID # in space provided below.

FOR THE MONTH(S) OF  
**MARCH 2025**DUE ON OR BEFORE  
**APRIL 15, 2025**

Local File # .....

**Notify the Division of Taxation promptly of any change in ownership or name and address shown above.  
FORM EQ-R****THIS RETURN MUST BE FILED ON OR  
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**CITY OF DEFIANCE, OHIO – EMPLOYER’S MONTHLY RETURN OF TAX WITHHELD****4**

CHECK MUST ACCOMPANY FORM AND BE POSTMARKED BY DUE DATE TO AVOID PENALTY

	DO NOT ROUND	
1. Taxable Earnings paid all Employees subject to Defiance, Ohio, City Income Tax Tax rate 1.8% .....		I hereby certify that the information and statements contained herein are true and correct.
2. <b>Actual</b> Tax Withheld in month for City Income Tax .....		(Name) .....
3. Adjustment of Tax for prior month (see instructions).....		(Signed) .....
4. Interest – 1.5% of Amount Due.....		(Official Title) ..... Date .....
5. Penalty – .5% of Amount Due .....		Owner, Partner, Member, President, Treasurer, Agent
6. Late Filing Penalty (\$25.00 Per Month, \$150.00 Maximum Per Return)		(Phone) .....
7. Total – (Include new interest and penalty if due).....		

If no wages were paid this quarter, mark “NONE” and return this form with explanation.

Enter company name, address, and FID # in space provided below.

FOR THE MONTH(S) OF  
**APRIL 2025**DUE ON OR BEFORE  
**MAY 15, 2025**

Local File # .....

**Notify the Division of Taxation promptly of any change in ownership or name and address shown above.  
FORM EQ-R****THIS RETURN MUST BE FILED ON OR  
BEFORE THE DUE DATE SHOWN BELOW**MAKE CHECK OR MONEY ORDER PAYABLE TO:  
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MAIL ADDRESS P.O. BOX 669  
DEFIANCE, OHIO 43512

**CITY OF DEFIANCE, OHIO – EMPLOYER’S MONTHLY RETURN OF TAX WITHHELD****5**

CHECK MUST ACCOMPANY FORM AND BE POSTMARKED BY DUE DATE TO AVOID PENALTY

	DO NOT ROUND	
1. Taxable Earnings paid all Employees subject to Defiance, Ohio, City Income Tax Tax rate 1.8% .....		I hereby certify that the information and statements contained herein are true and correct.
2. <b>Actual</b> Tax Withheld in month for City Income Tax .....		(Name) .....
3. Adjustment of Tax for prior month (see instructions).....		(Signed) .....
4. Interest – 1.5% of Amount Due.....		(Official Title) ..... Date .....
5. Penalty – .5% of Amount Due .....		Owner, Partner, Member, President, Treasurer, Agent
6. Late Filing Penalty (\$25.00 Per Month, \$150.00 Maximum Per Return)		(Phone) .....
7. Total – (Include new interest and penalty if due).....		

If no wages were paid this quarter, mark “NONE” and return this form with explanation.

Enter company name, address, and FID # in space provided below.

FOR THE MONTH(S) OF  
**MAY 2025**DUE ON OR BEFORE  
**JUNE 15, 2025**

Local File # .....

**Notify the Division of Taxation promptly of any change in ownership or name and address shown above.  
FORM EQ-R****THIS RETURN MUST BE FILED ON OR  
BEFORE THE DUE DATE SHOWN BELOW**MAKE CHECK OR MONEY ORDER PAYABLE TO:  
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DEFIANCE, OHIO 43512

**CITY OF DEFIANCE, OHIO – EMPLOYER’S MONTHLY RETURN OF TAX WITHHELD****6**

CHECK MUST ACCOMPANY FORM AND BE POSTMARKED BY DUE DATE TO AVOID PENALTY

	DO NOT ROUND	
1. Taxable Earnings paid all Employees subject to Defiance, Ohio, City Income Tax Tax rate 1.8% .....		I hereby certify that the information and statements contained herein are true and correct.
2. <b>Actual</b> Tax Withheld in month for City Income Tax .....		(Name) .....
3. Adjustment of Tax for prior month (see instructions).....		(Signed) .....
4. Interest – 1.5% of Amount Due.....		(Official Title) ..... Date .....
5. Penalty – .5% of Amount Due .....		Owner, Partner, Member, President, Treasurer, Agent
6. Late Filing Penalty (\$25.00 Per Month, \$150.00 Maximum Per Return)		(Phone) .....
7. Total – (Include new interest and penalty if due).....		

If no wages were paid this quarter, mark “NONE” and return this form with explanation.

Enter company name, address, and FID # in space provided below.

FOR THE MONTH(S) OF  
**JUNE 2025**DUE ON OR BEFORE  
**JULY 15, 2025**

Local File # .....

**Notify the Division of Taxation promptly of any change in ownership or name and address shown above.  
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**CITY OF DEFIANCE, OHIO – EMPLOYER’S MONTHLY RETURN OF TAX WITHHELD****7**

CHECK MUST ACCOMPANY FORM AND BE POSTMARKED BY DUE DATE TO AVOID PENALTY

	DO NOT ROUND	
1. Taxable Earnings paid all Employees subject to Defiance, Ohio, City Income Tax Tax rate 1.8% .....		I hereby certify that the information and statements contained herein are true and correct.
2. <b>Actual</b> Tax Withheld in month for City Income Tax .....		(Name) .....
3. Adjustment of Tax for prior month (see instructions).....		(Signed) .....
4. Interest – 1.5% of Amount Due.....		(Official Title) ..... Date .....
5. Penalty – .5% of Amount Due .....		Owner, Partner, Member, President, Treasurer, Agent
6. Late Filing Penalty (\$25.00 Per Month, \$150.00 Maximum Per Return)		(Phone) .....
7. Total – (Include new interest and penalty if due).....		

If no wages were paid this quarter, mark “NONE” and return this form with explanation.

Enter company name, address, and FID # in space provided below.

FOR THE MONTH(S) OF  
**JULY 2025**DUE ON OR BEFORE  
**AUGUST 15, 2025**

Local File # .....

**Notify the Division of Taxation promptly of any change in ownership or name and address shown above.  
FORM EQ-R****THIS RETURN MUST BE FILED ON OR  
BEFORE THE DUE DATE SHOWN BELOW**MAKE CHECK OR MONEY ORDER PAYABLE TO:  
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**CITY OF DEFIANCE, OHIO – EMPLOYER’S MONTHLY RETURN OF TAX WITHHELD****8**

CHECK MUST ACCOMPANY FORM AND BE POSTMARKED BY DUE DATE TO AVOID PENALTY

	DO NOT ROUND	
1. Taxable Earnings paid all Employees subject to Defiance, Ohio, City Income Tax Tax rate 1.8% .....		I hereby certify that the information and statements contained herein are true and correct.
2. <b>Actual</b> Tax Withheld in month for City Income Tax .....		(Name) .....
3. Adjustment of Tax for prior month (see instructions).....		(Signed) .....
4. Interest – 1.5% of Amount Due.....		(Official Title) ..... Date .....
5. Penalty – .5% of Amount Due .....		Owner, Partner, Member, President, Treasurer, Agent
6. Late Filing Penalty (\$25.00 Per Month, \$150.00 Maximum Per Return)		(Phone) .....
7. Total – (Include new interest and penalty if due).....		

If no wages were paid this quarter, mark “NONE” and return this form with explanation.

Enter company name, address, and FID # in space provided below.

FOR THE MONTH(S) OF  
**AUGUST 2025**DUE ON OR BEFORE  
**SEPTEMBER 15, 2025**

Local File # .....

**Notify the Division of Taxation promptly of any change in ownership or name and address shown above.  
FORM EQ-R****THIS RETURN MUST BE FILED ON OR  
BEFORE THE DUE DATE SHOWN BELOW**MAKE CHECK OR MONEY ORDER PAYABLE TO:  
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**CITY OF DEFIANCE, OHIO – EMPLOYER’S MONTHLY RETURN OF TAX WITHHELD****9**

CHECK MUST ACCOMPANY FORM AND BE POSTMARKED BY DUE DATE TO AVOID PENALTY

	DO NOT ROUND	
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2. <b>Actual</b> Tax Withheld in month for City Income Tax .....		(Name) .....
3. Adjustment of Tax for prior month (see instructions).....		(Signed) .....
4. Interest – 1.5% of Amount Due.....		(Official Title) ..... Date .....
5. Penalty – .5% of Amount Due .....		Owner, Partner, Member, President, Treasurer, Agent
6. Late Filing Penalty (\$25.00 Per Month, \$150.00 Maximum Per Return)		(Phone) .....
7. Total – (Include new interest and penalty if due).....		

If no wages were paid this quarter, mark “NONE” and return this form with explanation.

Enter company name, address, and FID # in space provided below.

FOR THE MONTH(S) OF  
**SEPTEMBER 2025**DUE ON OR BEFORE  
**OCTOBER 15, 2025**

Local File # .....

**Notify the Division of Taxation promptly of any change in ownership or name and address shown above.  
FORM EQ-R****THIS RETURN MUST BE FILED ON OR  
BEFORE THE DUE DATE SHOWN BELOW**MAKE CHECK OR MONEY ORDER PAYABLE TO:  
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**CITY OF DEFIANCE, OHIO – EMPLOYER’S MONTHLY RETURN OF TAX WITHHELD****10**

CHECK MUST ACCOMPANY FORM AND BE POSTMARKED BY DUE DATE TO AVOID PENALTY

	DO NOT ROUND	
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2. <b>Actual</b> Tax Withheld in month for City Income Tax .....		(Name) .....
3. Adjustment of Tax for prior month (see instructions).....		(Signed) .....
4. Interest – 1.5% of Amount Due.....		(Official Title) ..... Date .....
5. Penalty – .5% of Amount Due .....		Owner, Partner, Member, President, Treasurer, Agent
6. Late Filing Penalty (\$25.00 Per Month, \$150.00 Maximum Per Return)		(Phone) .....
7. Total – (Include new interest and penalty if due).....		

If no wages were paid this quarter, mark “NONE” and return this form with explanation.

Enter company name, address, and FID # in space provided below.

FOR THE MONTH(S) OF  
**OCTOBER 2025**DUE ON OR BEFORE  
**NOVEMBER 15, 2025**

Local File # .....

**Notify the Division of Taxation promptly of any change in ownership or name and address shown above.  
FORM EQ-R****THIS RETURN MUST BE FILED ON OR  
BEFORE THE DUE DATE SHOWN BELOW**MAKE CHECK OR MONEY ORDER PAYABLE TO:  
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MAIL ADDRESS P.O. BOX 669  
DEFIANCE, OHIO 43512

**CITY OF DEFIANCE, OHIO – EMPLOYER’S MONTHLY RETURN OF TAX WITHHELD****11**

CHECK MUST ACCOMPANY FORM AND BE POSTMARKED BY DUE DATE TO AVOID PENALTY

	DO NOT ROUND	
1. Taxable Earnings paid all Employees subject to Defiance, Ohio, City Income Tax Tax rate 1.8% .....		I hereby certify that the information and statements contained herein are true and correct.
2. <b>Actual</b> Tax Withheld in month for City Income Tax .....		(Name) .....
3. Adjustment of Tax for prior month (see instructions).....		(Signed) .....
4. Interest – 1.5% of Amount Due.....		(Official Title) ..... Date .....
5. Penalty – .5% of Amount Due .....		Owner, Partner, Member, President, Treasurer, Agent
6. Late Filing Penalty (\$25.00 Per Month, \$150.00 Maximum Per Return)		(Phone) .....
7. Total – (Include new interest and penalty if due).....		

If no wages were paid this quarter, mark “NONE” and return this form with explanation.

Enter company name, address, and FID # in space provided below.

FOR THE MONTH(S) OF  
**NOVEMBER 2025**DUE ON OR BEFORE  
**DECEMBER 15, 2025**

Local File # .....

**Notify the Division of Taxation promptly of any change in ownership or name and address shown above.  
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BEFORE THE DUE DATE SHOWN BELOW**MAKE CHECK OR MONEY ORDER PAYABLE TO:  
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**CITY OF DEFIANCE, OHIO – EMPLOYER’S MONTHLY RETURN OF TAX WITHHELD****12**

CHECK MUST ACCOMPANY FORM AND BE POSTMARKED BY DUE DATE TO AVOID PENALTY

	DO NOT ROUND	
1. Taxable Earnings paid all Employees subject to Defiance, Ohio, City Income Tax Tax rate 1.8% .....		I hereby certify that the information and statements contained herein are true and correct.
2. <b>Actual</b> Tax Withheld in month for City Income Tax .....		(Name) .....
3. Adjustment of Tax for prior month (see instructions).....		(Signed) .....
4. Interest – 1.5% of Amount Due.....		(Official Title) ..... Date .....
5. Penalty – .5% of Amount Due .....		Owner, Partner, Member, President, Treasurer, Agent
6. Late Filing Penalty (\$25.00 Per Month, \$150.00 Maximum Per Return)		(Phone) .....
7. Total – (Include new interest and penalty if due).....		

If no wages were paid this quarter, mark “NONE” and return this form with explanation.

Enter company name, address, and FID # in space provided below.

FOR THE MONTH(S) OF  
**DECEMBER 2025**DUE ON OR BEFORE  
**JANUARY 15, 2026**

Local File # .....

**Notify the Division of Taxation promptly of any change in ownership or name and address shown above.  
FORM EQ-R****THIS RETURN MUST BE FILED ON OR  
BEFORE THE DUE DATE SHOWN BELOW**MAKE CHECK OR MONEY ORDER PAYABLE TO:  
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## GENERAL INFORMATION

On or before February 28 of each year, each employer must file a withholding reconciliation. Copies of all W-2 forms applicable to the reconciliation must be attached. All W-2's must furnish the name, address, social security number, gross wages, city tax withheld, name of city for which tax was withheld, and any other compensation paid to the individual.

Any individual(s) or business entity compensating individuals on a commission or contract labor basis must furnish copies of the 1099 or appropriate earnings statement on or before February 28 of each year. All 1099's or earnings statements shall require the same type of information as is required of the W-2 forms as stated above.

## SPECIFIC FILING INFORMATION

The front of the Form DW-3 must show a breakdown of all withholding payments made monthly in the boxes provided. The number of employees, total paid, and the total Defiance tax withheld must also be completed. Please keep the copy for your records. The completed DW-3 form and all W-2 forms must be submitted to the City of Defiance Income Tax Department, P.O. Box 669, Defiance, OH 43512, on or before February 28, of each year. Any questions in completing the Form DW-3 should be referred to the Department of Taxation.

Magnetic reporting is accepted if it complies with the Social Security Administration standards. EFW2 format required. Instructions on submitting W-2 form information by way of magnetic media can be found on our website [www.cityofdefiance.com](http://www.cityofdefiance.com). Click on Income Tax, then click on Tax Forms.

**Division of Taxation – City of Defiance**  
**Reconciliation of Defiance Income Tax Withheld**  
**and Transmittal of W-2 Forms for 2025**  
**Due Date – February 28, 2026**

**MONTHLY PAYMENTS**

JANUARY \_\_\_\_\_ FEBRUARY \_\_\_\_\_  
MARCH \_\_\_\_\_ APRIL \_\_\_\_\_  
MAY \_\_\_\_\_ JUNE \_\_\_\_\_  
JULY \_\_\_\_\_ AUGUST \_\_\_\_\_  
SEPTEMBER \_\_\_\_\_ OCTOBER \_\_\_\_\_  
NOVEMBER \_\_\_\_\_ DECEMBER \_\_\_\_\_

Contact Person (Print Name) \_\_\_\_\_

Phone \_\_\_\_\_

Enter company name, address, and FID # in space provided below.

**DW-3**

Local file # \_\_\_\_\_

1) Number of W-2 Forms Attached..... \_\_\_\_\_

2) Total Taxable Wages as reported  
on W-2 Forms attached ..... \_\_\_\_\_

3) Defiance Tax Rate ..... X 1.8% 0.018

4) Tax Liability (Line 2 x Line 3) ..... \$ \_\_\_\_\_

5) Total City Tax withheld as  
remitted on Form DW-1 for year ..... \$ \_\_\_\_\_

6) Difference between line  
4 and 5, other than rounding ..... \$ \_\_\_\_\_

Additional tax due-attach payment

I have examined this return and to  
the best of my knowledge it is correct.

Name \_\_\_\_\_

Signature \_\_\_\_\_

Title \_\_\_\_\_ Date \_\_\_\_\_



WITHHOLDING TAX WORKSHEET

(Keep for your records - Do not file)

Month Ending	Due Date	Check Number	Date	Amount Paid
1/31	2/15	_____	_____	_____
2/28	3/15	_____	_____	_____
3/31	4/15	_____	_____	_____
4/30	5/15	_____	_____	_____
5/31	6/15	_____	_____	_____
6/30	7/15	_____	_____	_____

WITHHOLDING TAX WORKSHEET

(Keep for your records - Do not file)

Month Ending	Due Date	Check Number	Date	Amount Paid
7/31	8/15	_____	_____	_____
8/31	9/15	_____	_____	_____
9/30	10/15	_____	_____	_____
10/31	11/15	_____	_____	_____
11/30	12/15	_____	_____	_____
12/31	1/15	_____	_____	_____