



JOINT ECONOMIC DEVELOPMENT DISTRICT I

Liberty Township ~ Middletown ~ Mason
P.O. Box 42433 ~ Middletown, OH 45042-0433

Friday, September 15, 2006

Business
Address
City, State ZIP

RE: Notice to all Current Business Owners in the Liberty Township Joint Economic Development District I (JEDD I)

Dear Contact,

Please take notice that you are the owner of a business located within the Liberty Township Joint Economic Development District I (JEDD I).

On October 1, 2006, per Resolution by the JEDD I Board, the City of Middletown will begin collecting and administering the withholding of a 1.5% employee earned income tax and a 1.5% business net profit tax. In order to ensure accurate information is processed, please complete the enclosed *Application for Withholding and/or Business Account* and submit as follows:

1. Fax to (513) 425-1828 – Attention Middletown Tax Department
JEDD I – Liberty Township
or
2. Mail to:
JEDD I – Liberty Township
P.O. Box 42433
Middletown, Ohio 45042-0433

Once the application is received, the City of Middletown will assign you account numbers and send the appropriate withholding coupons. Middletown also will send Business Returns in January 2007 for the 2006 tax year.

We also have enclosed samples of the withholding coupons, including instructions and the tax due dates. Companies which withhold more than \$1,000 per month will withhold on a monthly basis and remit the taxes by the 15th of the following month. Companies which withhold less than \$1,000 per month will withhold on a quarterly basis and remit the taxes by the last day of the following month.

All questions you may have regarding the administering of the tax may be directed to the City of Middletown. The following are a list of contacts for your reference:



GENERAL INFORMATION

(513) 425-7862

BUSINESS RETURNS

Lisa Long, Auditor (names beginning with A-K)

(513) 425-7859

Kelley Elam, Auditor (names beginning with L-Z)

(513) 425-7861

EMPLOYEE WITHHOLDING

Misty Marshall, Senior Account Clerk

(513) 425-1827

DELINQUENCIES

Penny Sargent, Executive Account Clerk

(513) 425-7857

INCOME TAX SUPERINTENDENT

Linda Stubbs

(513) 425-7860

We also invite you to visit the following webpage for additional information:

<http://www.ci.middleton.oh.us/depts/tax/default.aspx>

Since January, 2006, Liberty Township has been pursuing legislative acceptance among the contracting parties of the JEDD I agreement (Liberty Township, Middletown and Mason), Warren County and Butler County, in addition to obtaining signed petitions from property owners and business owners approving the creation of the JEDD I. On August 22, 2006, Liberty Township filed the JEDD I documents with the Butler County Recorder's Office which finalized the process and formalized the creation of JEDD I.

For your reference, we have attached an informational sheet entitled "***Why JEDD I is Important To You?***"

We wish to thank you in advance for the time and efforts put forth in providing the City of Middletown the necessary information for successful administration of the JEDD I. It is greatly appreciated.

Sincerely,

Dina C. Minneci
Liberty Township Administrator
JEDD I Board Secretary

Linda D. Stubbs, CPA
City of Middletown
Income Tax Superintendent



JOINT ECONOMIC DEVELOPMENT DISTRICT I

Liberty Township ~ Middletown ~ Mason
P.O. Box 42433 ~ Middletown, OH 45042-0433

Short and Long Term Projects

Why JEDD I is important to you.

- Economic expansion – 600 acres of commercial development will be available with the Liberty Interchange in addition to increased visibility that will come to Cincinnati-Dayton Road and Hamilton-Mason
- Increased employment opportunities – approximately 11,000 new job opportunities will be available at build out of the Liberty Interchange
- Easier access to goods and services for area businesses and residents
- Funding to assist businesses with expansion and retention

What is the objective of JEDD I?

- Distinguish Liberty Township as a competitive commercial district – resources to market and brand the commercial corridor
- Fund major and minor infrastructure improvements
- Maximize police, fire, and public maintenance services
- Provide high quality visibility and recognition for Liberty Township

Transportation benefits:

- Liberty Interchange (I-75 / Hamilton-Mason Road Connector) - \$50 million construction project will create hundreds of construction jobs which require local services
- Cox Road Extension
- Hamilton-Mason Road expansion from Cincinnati-Dayton to Butler-Warren Road
- Bethany Road widening
- Butler-Warren County Line Road widening
- Infrastructure improvements (roads, water, sewer)
- Upgraded street signage and sign poles
- Bike, hike, and pedestrian connections

Additional benefits:

- Expansion & retention of a strong business community and corridor that will be viable for decades
- Liberty Commerce Center Branding
- Improved and distinguishable aesthetics - boulevard streets with landscaped medians and entry signs
- Fuel for Liberty Township's economic engine

The JEDD I area continues to bring high quality development every day to Liberty Township. Although many of the projects will be completed over several years, build out of the entire JEDD I area is expected by 2026

Joint Economic Development District I

Liberty Township Middletown Mason

P.O. Box 42433 Middletown, OH 45042-0433

Phone: (513) 425-7862 Fax (513) 425-1825

EMPLOYER'S RETURN OF TAX WITHHELD

INSTRUCTIONS FOR FORM MW-1

The AMOUNT ENCLOSED is the "qualifying wages" of all your employees times the tax rate of 1.5%. Refer to Internal Revenue Service Code Section 3121 for complete definition of wages. Usually "qualifying" will be the same as Medicare wages (for employees who are exempt from Medicare wages, compute as though they were not exempt.) Qualifying wages include, but are not limited to, gross wages less 125 cafeteria plan contributions; bonuses, stipends and tip income; commissions and fees; sick pay, including third-party sick pay; sub pay; deferred compensation; wage continuation plans (retirement incentives, severance pay, short term disability, etc.); income from nonqualified pension plans when reportable in Box 5 of W-2; vacation pay; uniform, automobile and travel allowances; cost of group term life insurance over \$50,000; reimbursement in excess of deductible expenses; profit sharing; prizes and gifts to the same extent taxable by the IRS; and stock options.

Withholding taxes must be postmarked or received on or before the due date. If withholding payments are received (postmarked) after the due date, the following penalties and interest will be imposed.

PENALTIES: 6% a month on all unpaid taxes, \$25 minimum

INTEREST: 1% a month on all unpaid taxes

JEDD I - LIBERTY TOWNSHIP, EMPLOYER'S RETURN OF TAX WITHHELD

Account

-W

YEAR PERIOD AMOUNT ENCLOSED

2006

4

\$

Tax rate: 1.5%

Federal I.D. _____

Telephone _____

FOR THE QUARTER ENDING : DECEMBER 31

DUE ON OR BEFORE: JANUARY 31

Authorized Signature _____

Is this a final return ?

YES

NO

Print or Type Name _____

If yes, explain on reverse

Official Title _____

Make check payable and mail to:

JEDD I - LIBERTY TOWNSHIP

PO Box 42433

Middletown OH 45042-0433

Form MW-1

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Liberty Township Middletown Mason

P.O. Box 42433 Middletown, OH 45042-0433

Phone: (513) 425-7862 Fax (513) 425-1825

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JEDD I - LIBERTY TOWNSHIP, EMPLOYER'S RETURN OF TAX WITHHELD

Account

-W

YEAR PERIOD AMOUNT ENCLOSED

2006 4 \$

Tax rate: 1.5%

Federal I.D. _____

Telephone _____

FOR THE MONTH ENDING : OCTOBER 31

DUE ON OR BEFORE: NOVEMBER 15

Authorized Signature _____

Is this a final return ?

YES NO

Print or Type Name _____

If yes, explain on reverse

Official Title _____

Make check payable and mail to:

JEDD I - LIBERTY TOWNSHIP

PO Box 42433

Middletown OH 45042-0433

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WITHHOLDING TAX RECONCILIATION

INSTRUCTIONS FOR FORM MW-3

Copies of W-2's of all employees subject to JEDD I income tax must accompany this form. W-2's must be in alphabetical order or sorted by social security number.

Employers with more than 250 employees must submit W-2 information on diskette or CD-Rom using the Social Security Administrations MMREF-1 filing requirements. All employers are encouraged to use this method of filing.

If non-employee compensation was paid for work performed within JEDD I, copies of 1099-MISC's must also be submitted.

FILING DEADLINE FEBRUARY 28 (MARCH 31 ELECTRONIC FILING)

If you terminated all your employees before December 31, this reconciliation must be filed within thirty days after the last payment of wages.

WORKSHEET FOR YOUR RECORDS

Quarter Ending	Due Date	Check Number	Date	Amount
3/31	4/30	N/A	N/A	N/A
6/30	7/31	N/A	N/A	N/A
9/30	10/31	N/A	N/A	N/A
12/31	1/31			

JEDD I - LIBERTY TOWNSHIP, WITHHOLDING TAX RECONCILIATION

Account

-W

Final Return, explain on reverse

- | | |
|--|--|
| JEDD I Income Tax Withheld for Tax Year 2006 | |
| 1. Total number of employees _____
2. Total payroll for the year _____
3. Less payroll not subject to tax _____
(Must include explanation on the reverse)
4. Payroll subject to tax _____
5. Withholding liability at 1.5% of line 4 _____
7. Overpayment credited to next year* _____ | First quarter ending March 31 _____
Second quarter ending June 30 _____
Third quarter ending September 30 _____
Fourth quarter ending December 31 _____
6. Total remitted for the year _____
(Must equal line 5. If not, explain on reverse)
8. Additional tax due _____ |

*Refund not issued unless requested. Attach explanation.

No taxes or credits of less than \$3.00 shall be collected or refunded

Enclose payment with return and mail to **JEDD I - Liberty Township**
PO Box 42433 Middletown OH 45042-0433

EMPLOYER (name and address)	Federal I.D. _____	_____
	Submitted by (Type or Print)	_____
	Official Title	_____
	Signature	_____
	Date	_____
	Telephone (____)	_____

**ORIGINAL MUST BE RETURNED WITH W-2'S AND 1099'S BY FEBRUARY 28
OR MARCH 31 FOR ELECTRONIC FILERS**

FORM MW-3

Joint Economic Development District I

Liberty Township Middletown Mason

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Phone: (513) 425-7862 Fax (513) 425-1825

WITHHOLDING TAX RECONCILIATION

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If non-employee compensation was paid for work performed within JEDD I, copies of 1099-MISC's must also be submitted.

FILING DEADLINE FEBRUARY 28 (MARCH 31 ELECTRONIC FILING)

If you terminated all your employees before December 31, this reconciliation must be filed within thirty days after the last payment of wages.

WORKSHEET FOR YOUR RECORDS

Month Ending	Due Date	Check Number	Date	Amount
1/31	2/15	_____	_____	_____
2/28	3/15	_____	_____	_____
3/31	4/15	_____	_____	_____
4/15	5/15	_____	_____	_____
5/31	6/15	_____	_____	_____
6/15	7/15	_____	_____	_____
7/31	8/15	_____	_____	_____
8/31	9/15	_____	_____	_____
9/15	10/15	_____	_____	_____
10/31	11/15	_____	_____	_____
11/15	12/15	_____	_____	_____
12/31	1/15	_____	_____	_____

JEDD I - LIBERTY TOWNSHIP, WITHHOLDING TAX RECONCILIATION

Account 00000-W

Final Return, explain on reverse
JEDD I Income Tax Withheld for Tax Year 2006

1. Total number of employees	_____	Jan	_____	Jul	_____
		Feb	_____	Aug	_____
2. Total payroll for the year	_____	Mar	_____	Sep	_____
3. Less payroll not subject to tax	_____	Apr	_____	Oct	_____
(Must include explanation on the reverse)		May	_____	Nov	_____
4. Payroll subject to tax	_____	Jun	_____	Dec	_____
5. Withholding liability at 1.5% of line 4	_____	6. Total remitted for the year	_____		
		(Must equal line 5. If not, explain on reverse)	_____		
7. Overpayment credited to next year*	_____	OR		8. Additional tax due	_____

*Refund not issued unless requested. Attach explanation.

Enclose payment with return and mail to JEDD I - Liberty Township

No taxes or credits of less than \$3.00 shall be collected or refunded

PO Box 42433 Middletown OH 45042-0433

EMPLOYER	Federal I.D.	_____
	Submitted by (Type or Print)	_____
	Official Title	_____
	Signature	_____
	Date	_____
	Telephone (____)_____	_____

**Originals must be returned with W-2's and 1099's by February 28
or March 31 for electronic filers.**