

CITY OF WHITEHALL INCOME TAX DIVISION 360 SOUTH YEARLING ROAD WHITEHALL, OHIO 43213-1894

EMPLOYER'S MUNICIPAL WITHHOLDING BOOKLET

SPECIFIC INSTRUCTIONS - READ CAREFULLY

- An employer is required to withhold only on "qualifying wages," which are wages as defined in Internal Revenue Code Section 3121(a), generally the Medicare Wage Box of the Form W-2.
- MEDICARE EXEMPT EMPLOYEES are subject to the requirements for "qualifying wages" in the Medicare Wage Box of the Form W-2 even though that box will remain blank.
- CAFETERIA PLANS Internal Revenue Codes Section 125 wages are not included in the definition of Medicare wages and no modification from the amount reported is necessary for City tax reporting purposes.
- 401 (K), 457 AND SUPPLEMENTAL UNEMPLOYMENT COMPENSATION BENEFITS – These items should all be included in the Medicare Wage Box and are subject to withholding requirements.
- STOCK OPTIONS Income from the exercise of stock options is included in the definition of "qualifying wages" and is subject to withholding requirements.

- The IRS requires, but currently does not enforce, the inclusion of incentive stock option and employee stock purchase plan option income in Medicare Wages. You must comply with the IRS requirements regarding these types of stock option income when calculating "qualifying wages" based on Medicare wages. Please consult your tax advisor regarding your specific compensation program and its effect on calculating "qualifying wages."
- **LINE 1** Enter total compensation PAID to all Whitehall taxable employees during the period for which return is made.
- **LINE 2** Enter total Actual tax withheld from taxable employees during the period for City of Whitehall Income Tax.
- LINE 3 Adjust current payment of actual tax withheld for underpayment in previous period. If claiming an overpayment from a prior period, attach a letter requesting the overpayment be transferred to this period.
- LINE 4 Penalty 50%
- LINE 5 Interest .583% per month
- LINE 6 Total (lines 2-5)

WH	CITY OF WHITEHALL, OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD			RETURN WITH PAYMENT
1.	Taxable Earnings paid all Employees subject to City of Whitehall, Ohio, 2.5% (.025) Income Tax	DO NOT ROUND	contained here (Print Name) _	that the information and statements in are true and correct.
2.	Actual Tax Withheld in month/quarter for City Income Tax 2a. Amount of Whitehall Tax Withheld		,	Date
3. 4. 5. 6.	Adjustment of Tax for prior quarter (see instructions) 3. Penalty (50%) 4. Interest (.583% per month) 5. Total – (Lines 2-5) 6.		MAKE CHE	CK OR MONEY ORDER PAYABLE TO OF WHITEHALL INCOME TAX CITY OF WHITEHALL
СО	MPANY NAME AND ADDRESS	FOR THE PERIOD ENDING JANUARY 31, 2020	WAIL TO.	INCOME TAX DIVISION 360 S. Yearling Road

DUE ON OR BEFORE

FEBRUARY 15, 2020

Notify the Income Tax Division promptly of any change in ownership or name and address shown above. FORM WWM-1

360 S. Yearling Road Whitehall, OH 43213

Telephone (614) 237-9803 Fax (614) 237-7902

WH _{Opp}	CITY OF WHITEHALL, OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD		☐ AMENDED	RETURN WITH PAYMENT
1.	Taxable Earnings paid all Employees subject to City of Whitehall, Ohio, 2.5% (.025) Income Tax	DO NOT ROUND	contained herein are	
2.	Is this a final return? ☐ YES ☐ NO If yes, attach explanation			
۷.	2a. Amount of Whitehall Tax Withheld			Date
3.	Adjustment of Tax for prior quarter (see instructions)		Phone	
4. 5.	Penalty (50%) 4. Interest (.583% per month) 5.			PR MONEY ORDER PAYABLE TO

6.

FOR THE PERIOD ENDING **FEBRUARY 28, 2020**

DUE ON OR BEFORE MARCH 15, 2020

Notify the Income Tax Division promptly of any change in ownership or name and address shown above. FORM WWM-1

CITY OF WHITEHALL INCOME TAX

MAIL TO: CITY OF WHITEHALL INCOME TAX DIVISION

360 S. Yearling Road Whitehall, OH 43213

Telephone (614) 237-9803 Fax (614) 237-7902

2

WHI Oppo	CITY OF WHITEHALL, OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD		☐ AMENDED	RETURN WITH PAYMENT
1.	Taxable Earnings paid all Employees subject	DO NOT ROUND	I hereby certify that t	he information and statements
	to City of Whitehall, Ohio, 2.5% (.025) Income Tax		contained herein are	true and correct.
	Is this a courtesy withholding? ☐ YES Is this a final return? ☐ YES ☐ NO		(Print Name)	
	If yes, attach explanation		(Signed)	
2.	Actual Tax Withheld in month/quarter for City Income Tax		(Official Title)	Date
	2a. Amount of Whitehall Tax Withheld		,	
	2b. Amount of Residence Tax Withheld		Federal ID no	
3.	Adjustment of Tax for prior quarter (see instructions)		Phone	
4.	Penalty (50%)			
5.	Interest (.583% per month)			R MONEY ORDER PAYABLE TO HITEHALL INCOME TAX

FOR THE PERIOD ENDING MARCH 31, 2020

DUE ON OR BEFORE **APRIL 15, 2020**

Telephone (614) 237-9803 Fax (614) 237-7902 If receipt is desired, submit additional copy and enclose self-addressed, stamped envelope.

CITY OF WHITEHALL

360 S. Yearling Road

Whitehall, OH 43213

INCOME TAX DIVISION

MAIL TO:

Notify the Income Tax Division promptly of any change in ownership or name and address shown above. FORM WWM-1

WH Opp	CITY OF WHITEHALL, OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD			RETURN WITH PAYMENT
1.	Taxable Earnings paid all Employees subject to City of Whitehall, Ohio, 2.5% (.025) Income Tax	DO NOT ROUND	contained here (Print Name) _	that the information and statements in are true and correct.
2.	Actual Tax Withheld in month/quarter for City Income Tax 2a. Amount of Whitehall Tax Withheld		,	Date
3. 4. 5.	Adjustment of Tax for prior quarter (see instructions) 3. Penalty (50%) 4. Interest (.583% per month) 5.		MAKE CHE	CK OR MONEY ORDER PAYABLE TO
6.	Total – (Lines 2-5) 6.		MAIL TO:	OF WHITEHALL INCOME TAX CITY OF WHITEHALL
CON	MPANY NAME AND ADDRESS	FOR THE PERIOD ENDING APRIL 30, 2020 DUE ON OR BEFORE MAY 15, 2020	WAIL TO:	INCOME TAX DIVISION 360 S. Yearling Road Whitehall, OH 43213 Telephone (614) 237-9803



WH Op	CITY OF WHITEHALL, OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD	☐ AMENDED RETURN WITH PAYMENT
1.	Taxable Earnings paid all Employees subject to City of Whitehall, Ohio, 2.5% (.025) Income Tax	I hereby certify that the information and statements contained herein are true and correct. (Print Name)
2.	Actual Tax Withheld in month/quarter for City Income Tax 2a. Amount of Whitehall Tax Withheld	(Official Title) Date Federal ID no
3. 4.	Adjustment of Tax for prior quarter (see instructions)	Phone

5.

FOR THE PERIOD ENDING MAY 31, 2020

DUE ON OR BEFORE **JUNE 15, 2020**

Fax (614) 237-7902

MAIL TO:

If receipt is desired, submit additional copy and enclose self-addressed, stamped envelope.

Telephone (614) 237-9803

MAKE CHECK OR MONEY ORDER PAYABLE TO

CITY OF WHITEHALL INCOME TAX

CITY OF WHITEHALL

360 S. Yearling Road

Whitehall, OH 43213

INCOME TAX DIVISION

5

Notify the Income Tax Division promptly of any change in ownership or name and address shown above. FORM WWM-1

WH _{Opp}	CITY OF WHITEHALL, OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD			RETURN WITH PAYMENT
1. 2. 3.	Taxable Earnings paid all Employees subject to City of Whitehall, Ohio, 2.5% (.025) Income Tax		I hereby certify that the information and statements contained herein are true and correct. (Print Name)	
4. 5. 6.	Penalty (50%) 4. Interest (.583% per month) 5. Total – (Lines 2-5) 6.		CITY	CK OR MONEY ORDER PAYABLE TO OF WHITEHALL INCOME TAX
COI	MPANY NAME AND ADDRESS	FOR THE PERIOD ENDING JUNE 30, 2020 DUE ON OR BEFORE JULY 15, 2020	MAIL TO:	CITY OF WHITEHALL INCOME TAX DIVISION 360 S. Yearling Road Whitehall, OH 43213 Telephone (614) 237-9803

Fax (614) 237-7902

Cit VHIT Opportur	CITY OF WHITEHALL, OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD		☐ AMENDED	RETURN WITH PAYMENT
ı. ·	Taxable Earnings paid all Employees subject	DO NOT ROUND	I hereby certify that th	e information and statements
	to City of Whitehall, Ohio, 2.5% (.025) Income Tax		contained herein are t	rue and correct.
	Is this a courtesy withholding? ☐ YES Is this a final return? ☐ YES ☐ NO		(Print Name)	
	If yes, attach explanation		(Signed)	
2	Actual Tax Withheld in month/quarter for City Income Tax		(Official Title)	Date
1	2a. Amount of Whitehall Tax Withheld		,	
	2b. Amount of Residence Tax Withheld		Federal ID no	
3	Adjustment of Tax for prior quarter (see instructions)		Phone	
1.	Penalty (50%)		MANGE OF THE OWNER OWN	
5.	Interest (.583% per month) 5.			MONEY ORDER PAYABLE TO IITEHALL INCOME TAX

FOR THE PERIOD ENDING **JULY 31, 2020**

MAIL TO:

DUE ON OR BEFORE AUGUST 15, 2020

INCOME TAX DIVISION
360 S. Yearling Road
Whitehall, OH 43213

Telephone (614) 237-9803 Fax (614) 237-7902

If receipt is desired, submit additional copy and enclose self-addressed, stamped envelope.

CITY OF WHITEHALL

Notify the Income Tax Division promptly of any change in ownership or name and address shown above. FORM WWM-1

City of WHITEHALL Opportunity is Here	CITY OF WHITEHALL, OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD

WH	MONTHLY RETURN OF TAX WITHHELD MONTHLY RETURN OF TAX WITHHELD		☐ AMENDE	RETURN WITH PAYMENT
1.	Taxable Earnings paid all Employees subject to City of Whitehall, Ohio, 2.5% (.025) Income Tax		contained here (Print Name) _ (Signed) (Official Title)	y that the information and statements ein are true and correct. Date
3. 4. 5.	2b. Amount of Residence Tax Withheld 2b Adjustment of Tax for prior quarter (see instructions) 3. Penalty (50%) 4. Interest (.583% per month) 5. Total – (Lines 2-5) 6.		Phone	ECK OR MONEY ORDER PAYABLE TO OF WHITEHALL INCOME TAX
-	MPANY NAME AND ADDRESS	FOR THE PERIOD ENDING AUGUST 31, 2020 DUE ON OR BEFORE SEPTEMBER 15, 2020	MAIL TO:	CITY OF WHITEHALL INCOME TAX DIVISION 360 S. Yearling Road Whitehall, OH 43213 Telephone (614) 237-9803

Fax (614) 237-7902

		OF WHITEHALL, OHIO, EMPLOYER'S THLY RETURN OF TAX WITHHELD			RETURN WITH PAYMENT
1.	to City of Whit	gs paid all Employees subject ehall, Ohio, 2.5% (.025) Income Tax	DO NOT ROUND	contained here (Print Name) _	that the information and statements in are true and correct.
2.	2a. Amount o	hheld in month/quarter for City Income Tax f Whitehall Tax Withheld2 f Residence Tax Withheld2		,	Date
3. 4.	Penalty (50%)	Tax for prior quarter (see instructions)			COV OD MONEY ODDED DAVADLE TO
5. 6.		6 per month) 5. 2-5) 6.			OF WHITEHALL INCOME TAX
-	MPANY NAME AN	·	FOR THE PERIOD ENDING SEPTEMBER 30, 2020 DUE ON OR BEFORE OCTOBER 15, 2020	MAIL TO:	CITY OF WHITEHALL INCOME TAX DIVISION 360 S. Yearling Road Whitehall, OH 43213 Telephone (614) 237-9803

Fax (614) 237-7902

WH.	CITY OF WHITEHALL, OHIO, EMP MONTHLY RETURN OF TAX WITH			☐ AMENDED	RETURN WITH PAYMENT
1.	Taxable Earnings paid all Employees subject to City of Whitehall, Ohio, 2.5% (.025) Income Talls this a courtesy withholding?] YES	DO NOT ROUND	contained herein and	the information and statements e true and correct.
2.	Actual Tax Withheld in month/quarter for City Inc. 2a. Amount of Whitehall Tax Withheld 2b. Amount of Residence Tax Withheld	2a.			Date
3. 4.	Adjustment of Tax for prior quarter (see instruction Penalty (50%)	′ <u>–</u>		Phone	

5.

FOR THE PERIOD ENDING OCTOBER 31, 2020

DUE ON OR BEFORE **NOVEMBER 15, 2020**

Notify the Income Tax Division promptly of any change in ownership or name and address shown above. FORM WWM-1

MAKE CHECK OR MONEY ORDER PAYABLE TO CITY OF WHITEHALL INCOME TAX

MAIL TO: CITY OF WHITEHALL INCOME TAX DIVISION

360 S. Yearling Road Whitehall, OH 43213

10

Telephone (614) 237-9803 Fax (614) 237-7902

VH Opp		CITY OF WHITEHALL, OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD			☐ AMENDED	RETURN WITH PAYMENT
١.		Earnings paid all Employees subject		DO NOT ROUND	, ,	ne information and statements
	Is this a	of Whitehall, Ohio, 2.5% (.025) Income Tax Courtesy withholding? ☐ YES	1.		contained herein are	true and correct.
		final return?			,	
2.		Tax Withheld in month/quarter for City Income Tax			(Official Title)	Date
		ount of Whitehall Tax Withheldount of Residence Tax Withheld			Federal ID no.	
3.		nent of Tax for prior quarter (see instructions)			Phone	
1.	Penalty	(50%)	4.			
5.	Interest	(.583% per month)	5.			R MONEY ORDER PAYABLE TO HITEHALL INCOME TAX
6.	Total - (Lines 2-5)	6.		CITT OF WI	THE HALL INCOME TAX

FORM WWM-1

FOR THE PERIOD ENDING **NOVEMBER 30, 2020**

DUE ON OR BEFORE **DECEMBER 15, 2020**

Fax (614) 237-7902

Notify the Income Tax Division promptly of any change in ownership or name and address shown above.

If receipt is desired, submit address shown above.

MAIL TO:

11

If receipt is desired, submit additional copy and enclose self-addressed, stamped envelope.

CITY OF WHITEHALL

360 S. Yearling Road

Whitehall, OH 43213

INCOME TAX DIVISION

Telephone (614) 237-9803

City of WHITEHALL Opportunity is Here		CITY OF WHITEHALL, OHIO, EMPL MONTHLY RETURN OF TAX WITH
1.	Taxable	Earnings paid all Employees subject

WH	City of ITEHALL portunity is Here	CITY OF WHITEHALL, OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD		☐ AMENDED	RETURN WITH PAYMENT
1.	to City Is this a Is this a	Earnings paid all Employees subject of Whitehall, Ohio, 2.5% (.025) Income Tax	DO NOT ROUND	contained here (Print Name) _	that the information and statements in are true and correct.
2.	2a. Am	Fax Withheld in month/quarter for City Income Tax nount of Whitehall Tax Withheld		,	Date
3.	Adjustn	nent of Tax for prior quarter (see instructions) 3.		Phone	
4. 5. 6.	Interest	(50%) 4. (.583% per month) 5. (Lines 2-5) 6.			CK OR MONEY ORDER PAYABLE TO OF WHITEHALL INCOME TAX
		ME AND ADDRESS	FOR THE PERIOD ENDING DECEMBER 31, 2020 DUE ON OR BEFORE	MAIL TO:	CITY OF WHITEHALL INCOME TAX DIVISION 360 S. Yearling Road Whitehall, OH 43213
			JANUARY 15, 2021		Telephone (614) 237-9803

Fax (614) 237-7902

GENERAL INFORMATION

 Each employer located or doing business within the City of Whitehall, Ohio, who employs one or more persons is required to withhold the tax of 2.5% from all employee compensation at the time of payment and shall remit tax to the City of Whitehall Income Tax Division. Note: As an employer, if the Medicare Wage Box is not the largest wage figure on the W-2 form, a written explanation is required.

Deposit requirements:

- Quarterly if less than \$200 per month is withheld, the deposit must be received by the City of Whitehall by the last day of the month following the end of a quarterly period.
- Monthly if more than \$200 but less than \$1,000 is withheld for a
 monthly period, the deposit must be received by the City of Whitehall by
 the 15th day of the following month.
- Semi-monthly if more than \$1,000 per month is withheld (or \$12,000 per year) the deposits must be received by the City of Whitehall within three banking days after the 15th and the last day of each month.
- 2. Delinquent returns and payments shall be subject to penalty and interest at the rate of 50% penalty and .583% per month, or fraction thereof, for interest.

- 3. The failure of any employer to receive or procure form WWM-1 is not reasonable cause for failing to make payment and to file a return. If you temporarily discontinue paying wages but anticipate future wages, you must nevertheless file a return. If you no longer expect to pay wages subject to the tax reportable on this form, you must file a "final return." If at some future date you resume paying wages subject to Whitehall municipal income tax, notify this office to receive the proper forms. Failure to receive the required form does not relieve you of your obligations to file timely.
- 4. Any person, including corporations, partnerships, employers, estates and trusts who files 250 or more information returns of form W-2 for any calendar year must file these returns using magnetic media or such other process as determined acceptable to the Tax Commissioner. All requirements apply separately to both original and corrected forms.
- An annual reconciliation is required to be filed with copies of federal form W-2 according to IRS guidelines following each calendar year.

CITY OF WHITEHALL ANNUAL RECONCILIATION RETURN W-2'S MUST BE ATTACHED MAIL TO: CITY OF WHITEHALL

INCOME TAX DIVISION 360 S. YEARLING ROAD WHITEHALL, OH 43213 TELEPHONE (614) 237-9803

	PAYMENT ENCLOSED □				
	REFUND REQUESTED □				
	FIN:				
Company Name and Address:					

JANUARY	JULY
FEBRUARY	AUGUST
MARCH	SEPTEMBER
1ST QUARTER	3RD QUARTER
APRIL	OCTOBER
MAY	NOVEMBER
JUNE	DECEMBER
2ND QUARTER	4TH QUARTER

ALL SECTIONS MUST BE COMPLETED					
1.	TOTAL # WHITEHALL W-2'S				
2.	WHITEHALL WORKPLACE WAGES				
3.	WHITEHALL WORKPLACE TAX WITHHELD				
4.	RESIDENCE TAX WITHHELD				
5.	TOTAL TAXES PAID TO WHITEHALL				
6.	BALANCE DUE OR REFUND				

I hereby certify that the information and statements contained herein are true and correct.					
Signed	Title				
Federal ID no.	Date				
Phone no.					

WITHHOLDING TAX WORKSHEET

(Keep for your records - Do not file)

WITHHOLDING TAX WORKSHEET

(Keep for your records - Do not file)

Month Ending	Due Date	Check Number	Date	Amount Paid	Month Ending	Due Date	Check Number	Date	Amount Paid
1/31	2/15				7/31	8/15			
2/28	3/15				8/31	9/15			
3/31	4/15				9/30	10/15			
4/30	5/15				10/31	11/15			
5/31	6/15				11/30	12/15			
6/30	7/15				12/31	1/15			