

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 .416% per month
- LINE 6 Total (lines 2-5)

WH	CITY OF WHITEHALL, OHIO, EMPLOYER'S 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	DO NOT ROUND	contained here (Print Name) _	/ that the information and statements pin are true and correct.
2.	Actual Tax Withheld in month/quarter for City Income Tax  2a. Amount of Whitehall Tax Withheld		,	Date
<ul><li>3.</li><li>4.</li><li>5.</li><li>6.</li></ul>	Adjustment of Tax for prior quarter (see instructions)       3.         Penalty (50%)       4.         Interest (.416% per month)       5.         Total – (Lines 2-5)       6.		MAKE CHE	CK OR MONEY ORDER PAYABLE TO OF WHITEHALL INCOME TAX
CO	MPANY NAME AND ADDRESS	FOR THE PERIOD ENDING JANUARY 31, 2021	MAIL TO:	CITY OF WHITEHALL INCOME TAX DIVISION 360 S. Yearling Road

DUE ON OR BEFORE

FEBRUARY 15, 2021

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

| 1 | Telephone (614) 237-9803

WHI	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	the information and statements 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 (.416% per month)       5.			R MONEY ORDER PAYABLE TO

FORM WWM-1

FOR THE PERIOD ENDING FEBRUARY 28, 2021

DUE ON OR BEFORE MARCH 15, 2021

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

Fax (614) 237-7902

If receipt is desired, submit addition.

MAIL TO:

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

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WH <sub>Opp</sub>	City of TEHALL ortunity is Here	CITY OF WHITEHALL, OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD		☐ AMENDED	RETURN WITH PAYMENT
1.	to City o	Earnings paid all Employees subject of Whitehall, Ohio, 2.5% (.025) Income Tax	DO NOT ROUND	contained herein are	ne information and statements true and correct.
2.	Actual 7	ttach explanation  ax Withheld in month/quarter for City Income Tax  ount of Whitehall Tax Withheld		(Official Title)	Date
	Adjustm Penalty	nent of Tax for prior quarter (see instructions)		MAKE CHECK OF	MONEY ORDER PAYABLE TO

FOR THE PERIOD ENDING MARCH 31, 2021

DUE ON OR BEFORE **APRIL 15, 2021** 

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

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WH ©	CITY OF WHITEHALL, OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD				RETURN WITH PAYME	:NT
1.	Taxable Earnings paid all Employees subject to City of Whitehall, Ohio, 2.5% (.025) Income Tax	1.	DO NOT ROUND	contained here (Print Name) _	y that the information and statements ein are true and correct.	
2.	If yes, attach explanation  Actual Tax Withheld in month/quarter for City Income Tax  2a. Amount of Whitehall Tax Withheld			(Official Title) _	Date	
3. 4. 5.	Penalty (50%)	4. 5.		Phone		
6. COI	Total – (Lines 2-5)  MPANY NAME AND ADDRESS	о.	FOR THE PERIOD ENDING APRIL 30, 2021	MAIL TO:	CITY OF WHITEHALL INCOME TAX DIVISION 360 S. Yearling Road	4

DUE ON OR BEFORE

MAY 15, 2021

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

Whitehall, OH 43213



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

WH.	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 (Print Name)	the information and statements true and correct.
2.	Actual Tax Withheld in month/quarter for City Income Tax  2a. Amount of Whitehall Tax Withheld		,	Date
3. 4.	Adjustment of Tax for prior quarter (see instructions)		Phone	

5.

FOR THE PERIOD ENDING MAY 31, 2021

DUE ON OR BEFORE JUNE 15, 2021

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

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



	City of ITEHALL portunity is Here	CITY OF WHITEHALL, OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD		☐ AMENDE	RETURN WITH PAYMENT	
1.	to City Is this a Is this a	e Earnings paid all Employees subject of Whitehall, Ohio, 2.5% (.025) Income Tax	DO NOT ROUND	I hereby certify that the information and stateme contained herein are true and correct.  (Print Name)		
2.	2a. An	Tax Withheld in month/quarter for City Income Tax nount of Whitehall Tax Withheld		,	Date	
3. 4. 5. 6.	Penalty Interest	ment of Tax for prior quarter (see instructions)		MAKE CHE	CCK OR MONEY ORDER PAYABLE TO OF WHITEHALL INCOME TAX CITY OF WHITEHALL	
CO	MPANY NA	AME AND ADDRESS	FOR THE PERIOD ENDING JUNE 30, 2021  DUE ON OR BEFORE JULY 15, 2021	MAIL 10.	INCOME TAX DIVISION 360 S. Yearling Road Whitehall, OH 43213 Telephone (614) 237-9803	

WH <sub>Opp</sub>	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 th	ne information and statements
	to City of Whitehall, Ohio, 2.5% (.025) Income Tax		contained herein are t	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		(Official Title)	Date
	2b. Amount of Residence Tax Withheld		Federal ID no	
3.	Adjustment of Tax for prior quarter (see instructions)		Phone	
4.	Penalty (50%)			
5.	Interest (.416% per month) 5.			MONEY ORDER PAYABLE TO
			OILL OL WI	III EI IAEE IIIOOME IAX

FOR THE PERIOD ENDING **JULY 31, 2021** 

MAIL TO:

DUE ON OR BEFORE AUGUST 15, 2021

Telephone (614) 237-9803 Fax (614) 237-7902 7

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

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	City of Library Monthly RETURN OF TAX WITHHELD CONTINUES HERE			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.	Adjustment of Tax for prior quarter (see instructions) 3.		Phone	
4. 5.	Penalty (50%)		MAKE CHECK OR MONEY ORDER PAYABLE TO CITY OF WHITEHALL INCOME TAX	
6. COI	MPANY NAME AND ADDRESS	FOR THE PERIOD ENDING AUGUST 31, 2021  DUE ON OR BEFORE SEPTEMBER 15, 2021	MAIL TO:	CITY OF WHITEHALL INCOME TAX DIVISION 360 S. Yearling Road Whitehall, OH 43213 Telephone (614) 237-9803

Fax (614) 237-7902

City of WHITEHALL Opportunity is Here	CITY OF WHITEHALL, OHIO, EMP MONTHLY RETURN OF TAX WITH

WH	City of ITEHALL portunity is Here	CITY OF WHITEHALL, OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD			☐ AMENDE	)	RETURN WITH PAY	MENT
1.	to City Is this a Is this a	Earnings paid all Employees subject of Whitehall, Ohio, 2.5% (.025) Income Tax a courtesy withholding?	1.	DO NOT ROUND	contained here (Print Name)	ein are	he information and stateme true and correct.	
2.	2a. Am	Tax Withheld in month/quarter for City Income Tax nount of Whitehall Tax Withheld			,		Date	
3. 4. 5. 6.	Penalty Interest	nent of Tax for prior quarter (see instructions)	4. 5.		MAKE CHE	CK OF	R MONEY ORDER PAYABLE	
COI	mpany na	AME AND ADDRESS		FOR THE PERIOD ENDING SEPTEMBER 30, 2021 DUE ON OR BEFORE OCTOBER 15, 2021	WALL TO	360 Wh	COME TAX DIVISION  3 S. Yearling Road itehall, OH 43213 ephone (614) 237-9803	9

Fax (614) 237-7902

CITY OF WHITEHALL, OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD		☐ AMENDED	RETURN WITH PAYMENT
Taxable Earnings paid all Employees subject to City of Whitehall, Ohio, 2.5% (.025) Income Tax	DO NOT ROUND	contained herein are	the information and statements e true and correct.
If yes, attach explanation  2. Actual Tax Withheld in month/quarter for City Income Tax  2a. Amount of Whitehall Tax Withheld		(Official Title)	Date
2a. Amount of Whitehall lax Withheld 2b.		Federal ID no	

Adjustment of Tax for prior quarter (see instructions) ............................... 3.

FOR THE PERIOD ENDING OCTOBER 31, 2021

DUE ON OR BEFORE **NOVEMBER 15, 2021** 

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

MAIL TO:

MAKE CHECK OR MONEY ORDER PAYABLE TO

CITY OF WHITEHALL INCOME TAX

**CITY OF WHITEHALL** 

Telephone (614) 237-9803 Fax (614) 237-7902 10

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

NOVEMBER 15, 2021

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

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VHI Oppo	City of ITEHALL ortunity is Here	CITY OF WHITEHALL, OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD		☐ AMENDED	RETURN WITH PAYMENT
١.		Earnings paid all Employees subject	DO NOT ROUND		e information and statements
	•	of Whitehall, Ohio, 2.5% (.025) Income Tax		contained herein are t	rue and correct.
		courtesy withholding?		(Print Name)	
		ttach explanation		(Signed)	
2.	Actual 7	ax Withheld in month/quarter for City Income Tax		(Official Title)	Date
	2a. Am	ount of Whitehall Tax Withheld2a.			
	2b. Am	ount of Residence Tax Withheld 2b.		Federal ID no	_
3.	Adjustn	nent of Tax for prior quarter (see instructions)		Phone	
1.	Penalty	(50%)			
5.	Interest	(.416% per month)			MONEY ORDER PAYABLE TO

FOR THE PERIOD ENDING **NOVEMBER 30, 2021** 

DUE ON OR BEFORE **DECEMBER 15, 2021** 

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

MAIL TO: CITY OF WHITEHALL

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

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

WH	City of ITEHALL ortunity is Here	CITY OF WHITEHALL, OHIO, EMP MONTHLY RETURN OF TAX WITH
1	Tavable	Farnings paid all Employees subject

	CITY OF WHITEHALL, OHIO, EMPLOYER'S MONTHLY RETURN OF TAX WITHHELD			RETURN WITH PAYMENT		
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_	MPANY NAME AND ADDRESS	FOR THE PERIOD ENDING DECEMBER 31, 2021  DUE ON OR BEFORE	MAIL TO:	CITY OF WHITEHALL INCOME TAX DIVISION 360 S. Yearling Road Whitehall, OH 43213 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 .416% 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

360 S. YEARLING ROAD WHITEHALL, OH 43213 TELEPHONE (614) 237-9803 FAX (614) 237-7902

FOR TAX YEAR ENDING 2021 DUE FEBRUARY 28, 2022

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

Phone no. \_

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 contain	ed herein are true and correct.
Signed	Title
Federal ID no.	. Date

## 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			