



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

**IMPORTANT TAX INFORMATION**

## **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)



**CITY OF WHITEHALL, OHIO, EMPLOYER'S  
QUARTERLY RETURN OF TAX WITHHELD**

☐ AMENDED

**RETURN WITH PAYMENT**

|     |  | DO NOT ROUND |
|-----|--|--------------|
| 1.  | Taxable Earnings paid all Employees subject to City of Whitehall, Ohio, 2.5% (.025) Income Tax..... 1. |              |
|     | Is this a courtesy withholding?..... <input type="checkbox"/> YES                                      |              |
|     | Is this a final return? ..... <input type="checkbox"/> YES <input type="checkbox"/> NO                 |              |
|     | If yes, attach explanation   |              |
| 2.  | Actual Tax Withheld in month/quarter for City Income Tax   |              |
| 2a. | Amount of Whitehall Tax Withheld..... 2a.  |              |
| 2b. | Amount of Residence Tax Withheld ..... 2b.   |              |
| 3.  | Adjustment of Tax for prior quarter (see instructions) ..... 3.  |              |
| 4.  | Penalty (50%) ..... 4.   |              |
| 5.  | Interest (.416% per month) ..... 5.  |              |
| 6.  | Total – (Lines 2-5) ..... 6.   |              |

COMPANY NAME AND ADDRESS

FOR THE PERIOD ENDING  
**MARCH 31, 2022**

DUE ON OR BEFORE  
**APRIL 30, 2022**

I hereby certify that the information and statements contained herein are true and correct.

(Print Name) \_\_\_\_\_

(Signed) \_\_\_\_\_

(Official Title) \_\_\_\_\_ Date \_\_\_\_\_

Federal ID no. \_\_\_\_\_

Phone \_\_\_\_\_

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

**1**

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

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



**CITY OF WHITEHALL, OHIO, EMPLOYER'S  
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☐ AMENDED

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| 4.  | Penalty (50%) ..... 4.   |              |
| 5.  | Interest (.416% per month) ..... 5.  |              |
| 6.  | Total – (Lines 2-5) ..... 6.   |              |

COMPANY NAME AND ADDRESS

FOR THE PERIOD ENDING  
**JUNE 30, 2022**

DUE ON OR BEFORE  
**JULY 31, 2022**

I hereby certify that the information and statements contained herein are true and correct.

(Print Name) \_\_\_\_\_

(Signed) \_\_\_\_\_

(Official Title) \_\_\_\_\_ Date \_\_\_\_\_

Federal ID no. \_\_\_\_\_

Phone \_\_\_\_\_

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**2**

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**CITY OF WHITEHALL, OHIO, EMPLOYER'S  
QUARTERLY RETURN OF TAX WITHHELD**

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| 4.  | Penalty (50%) ..... 4.   |              |
| 5.  | Interest (.416% per month) ..... 5.  |              |
| 6.  | Total – (Lines 2-5) ..... 6.   |              |

COMPANY NAME AND ADDRESS

FOR THE PERIOD ENDING  
**SEPTEMBER 30, 2022**

DUE ON OR BEFORE  
**OCTOBER 31, 2022**

I hereby certify that the information and statements contained herein are true and correct.

(Print Name) \_\_\_\_\_

(Signed) \_\_\_\_\_

(Official Title) \_\_\_\_\_ Date \_\_\_\_\_

Federal ID no. \_\_\_\_\_

Phone \_\_\_\_\_

MAKE CHECK OR MONEY ORDER PAYABLE TO  
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**3**

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FORM WWQ-1**

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**CITY OF WHITEHALL, OHIO, EMPLOYER'S  
QUARTERLY RETURN OF TAX WITHHELD**

☐ AMENDED

**RETURN WITH PAYMENT**

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|     | Is this a courtesy withholding?..... <input type="checkbox"/> YES                                      |              |
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|     | If yes, attach explanation   |              |
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| 3.  | Adjustment of Tax for prior quarter (see instructions) ..... 3.  |              |
| 4.  | Penalty (50%) ..... 4.   |              |
| 5.  | Interest (.416% per month) ..... 5.  |              |
| 6.  | Total – (Lines 2-5) ..... 6.   |              |

COMPANY NAME AND ADDRESS

FOR THE PERIOD ENDING  
**DECEMBER 31, 2022**

DUE ON OR BEFORE  
**JANUARY 31 , 2023**

I hereby certify that the information and statements contained herein are true and correct.

(Print Name) \_\_\_\_\_

(Signed) \_\_\_\_\_

(Official Title) \_\_\_\_\_ Date \_\_\_\_\_

Federal ID no. \_\_\_\_\_

Phone \_\_\_\_\_

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

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**4**

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FORM WWQ-1**

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## GENERAL INFORMATION

1. 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 WWQ-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.
5. 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  
FAX (614) 237-7902

**FOR TAX YEAR ENDING 2022 DUE FEBRUARY 28, 2023**

**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<br>MUST BE COMPLETED         |       |
|---|-------|
| 1. TOTAL #<br>WHITEHALL W-2'S             | _____ |
| 2. WHITEHALL<br>WORKPLACE WAGES           | _____ |
| 3. WHITEHALL<br>WORKPLACE TAX<br>WITHHELD | _____ |
| 4. RESIDENCE TAX<br>WITHHELD              | _____ |
| 5. TOTAL TAXES<br>PAID TO WHITEHALL       | _____ |
| 6. BALANCE DUE<br>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)

| Quarter<br>Ending | Payment<br>Date | Check<br>Number | Date  | Amount<br>Paid |
|-------------------|-----------------|-----------------|-------|----------------|
| 3/31              | 4/30            | _____           | _____ | _____          |
| 6/30              | 7/31            | _____           | _____ | _____          |
| 9/30              | 10/31           | _____           | _____ | _____          |
| 12/31             | 1/31            | _____           | _____ | _____          |