



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

IMPORTANT TAX INFORMATION

EMPLOYER'S MUNICIPAL WITHHOLDING BOOKLET

INSTRUCTIONS FOR PREPARING AND FILING FORM WH

WHO MUST FILE

An employer within, or doing business within, the City of Whitehall who employs one or more persons is required to withhold City income tax from employees' earnings.

WITHHOLDING RATE

Tax shall be withheld at the rate of 2.5%.

DUE DATE

Quarterly returns must be filed no later than the last day of the month following the end of the quarter being reported. Monthly returns must be filed no later than the last day of the month following the month being reported. Semi-monthly returns must be filed no later than 3 banking days after the 15th and the last day of the month.

PENALTY AND INTEREST

We will assess a penalty of 10% of the tax due when a return is filed after the due date. We will also post interest at the rate of 3% per month or fraction thereof, or \$25.00, whichever is greater on the unpaid tax until paid.

FAILURE TO FILE RETURN AND PAY TAX

All taxes imposed by the City income tax ordinance shall be collectible, together with any interest and penalties thereon, by suit, as other debts of like

amount are recoverable. The Tax Commissioner is authorized to institute civil lawsuits to collect delinquent taxes due and owing to the City. Further, any natural person subject to the provisions of the City income tax ordinance who fails, neglects, or refuses to make a return, or any employer who fails, neglects or refuses to deduct and withhold the taxes or pay the taxes imposed by the City income tax ordinance, or any natural person who fails, neglects or refuses to pay the tax, interest and penalties imposed by the City income tax ordinance, or any taxpayer who refuses to permit the Tax Commissioner or his duly authorized agent or employee to examine the books, records and papers of a taxpayer, or who knowingly makes an incomplete, false or fraudulent return or who attempts to do anything whatsoever to avoid the payment of the whole or any part of tax under the City income tax ordinance shall be fined not more than \$500.00 or imprisoned for not more than sixty days or both, for a second or subsequent offense. The failure of an employer or taxpayer to receive or procure a return shall not excuse him from making a return or paying the tax levied under the income tax ordinance.

When a corporation or any organization other than a natural person is convicted of an offense pursuant to the City income tax ordinance it shall be fined not more than \$1,000.00 for the first offense and shall be fined not more than \$5,000.00 for a second or subsequent offense.

EMPLOYER'S RETURN OF TAX WITHHELD☐ AMENDEDMONTH(S) ENDING: **JANUARY 31, 2015**
DUE ON OR BEFORE: **FEBRUARY 28, 2015**

1. Total earnings paid all employees subject to Whitehall income tax \$ _____
2. Tax at rate of 2.5% of line 1 \$ _____
Actual tax withheld in month/quarter for City Income Tax
2a. Amount of Whitehall Tax Withheld _____
2b. Residence tax withheld (courtesy Withholding) _____
3. Adjustment or Tax for prior quarter (see instructions) \$ _____
4. Penalty (10%) \$ _____
5. Interest (3%) \$ _____
6. Total – (Lines 2-5) \$ _____
7. Report period _____

Company Name & Address:

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

(Signed) _____

(Official Title) _____ Date _____

Federal ID No _____

Phone No. (_____) _____

Write account number on check and make payable to:

CITY OF WHITEHALL INCOME TAX**MAIL TO:****CITY OF WHITEHALL
INCOME TAX DIVISION**
360 S. Yearling Road
Whitehall, OH 43213Telephone (614) 237-9803
Fax (614) 237-7902

EMPLOYER'S RETURN OF TAX WITHHELD☐ AMENDEDMONTH(S) ENDING: **FEBRUARY 28, 2015**DUE ON OR BEFORE: **MARCH 31, 2015**

1. Total earnings paid all employees subject to Whitehall income tax \$ _____
2. Tax at rate of 2.5% of line 1 \$ _____
Actual tax withheld in month/quarter for City Income Tax
2a. Amount of Whitehall Tax Withheld _____
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EMPLOYER'S RETURN OF TAX WITHHELD☐ AMENDEDMONTH(S) ENDING: **MARCH 31, 2015**DUE ON OR BEFORE: **APRIL 30, 2015**

1. Total earnings paid all employees subject to Whitehall income tax \$ _____
2. Tax at rate of 2.5% of line 1 \$ _____
Actual tax withheld in month/quarter for City Income Tax
2a. Amount of Whitehall Tax Withheld _____
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EMPLOYER'S RETURN OF TAX WITHHELD☐ AMENDEDMONTH(S) ENDING: **APRIL 30, 2015**DUE ON OR BEFORE: **MAY 31, 2015**

1. Total earnings paid all employees subject to Whitehall income tax \$ _____
2. Tax at rate of 2.5% of line 1 \$ _____
Actual tax withheld in month/quarter for City Income Tax
2a. Amount of Whitehall Tax Withheld _____
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EMPLOYER'S RETURN OF TAX WITHHELD☐ AMENDEDMONTH(S) ENDING: **MAY 31, 2015**
DUE ON OR BEFORE: **JUNE 30, 2015**

1. Total earnings paid all employees subject to Whitehall income tax \$ _____
2. Tax at rate of 2.5% of line 1 \$ _____
Actual tax withheld in month/quarter for City Income Tax
2a. Amount of Whitehall Tax Withheld _____
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EMPLOYER'S RETURN OF TAX WITHHELD☐ AMENDEDMONTH(S) ENDING: **JUNE 30, 2015**DUE ON OR BEFORE: **JULY 31, 2015**

1. Total earnings paid all employees subject to Whitehall income tax \$ _____
2. Tax at rate of 2.5% of line 1 \$ _____
Actual tax withheld in month/quarter for City Income Tax
2a. Amount of Whitehall Tax Withheld _____
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EMPLOYER'S RETURN OF TAX WITHHELD☐ AMENDEDMONTH(S) ENDING: **JULY 31, 2015**
DUE ON OR BEFORE: **AUGUST 31, 2015**

1. Total earnings paid all employees subject to Whitehall income tax \$ _____
2. Tax at rate of 2.5% of line 1 \$ _____
Actual tax withheld in month/quarter for City Income Tax
2a. Amount of Whitehall Tax Withheld _____
2b. Residence tax withheld (courtesy Withholding) _____
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4. Penalty (10%) \$ _____
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EMPLOYER'S RETURN OF TAX WITHHELD☐ AMENDEDMONTH(S) ENDING: **AUGUST 31, 2015**DUE ON OR BEFORE: **SEPTEMBER 30, 2015**

1. Total earnings paid all employees subject to Whitehall income tax \$ _____
2. Tax at rate of 2.5% of line 1 \$ _____
Actual tax withheld in month/quarter for City Income Tax
2a. Amount of Whitehall Tax Withheld _____
2b. Residence tax withheld (courtesy Withholding) _____
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EMPLOYER'S RETURN OF TAX WITHHELD☐ AMENDEDMONTH(S) ENDING: **SEPTEMBER 30, 2015**DUE ON OR BEFORE: **OCTOBER 31, 2015**

1. Total earnings paid all employees subject to Whitehall income tax \$ _____
2. Tax at rate of 2.5% of line 1 \$ _____
Actual tax withheld in month/quarter for City Income Tax
2a. Amount of Whitehall Tax Withheld _____
2b. Residence tax withheld (courtesy Withholding) _____
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5. Interest (3%) \$ _____
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7. Report period _____

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EMPLOYER'S RETURN OF TAX WITHHELD☐ AMENDEDMONTH(S) ENDING: **OCTOBER 31, 2015**
DUE ON OR BEFORE: **NOVEMBER 30, 2015**

1. Total earnings paid all employees subject to Whitehall income tax \$ _____
2. Tax at rate of 2.5% of line 1 \$ _____
Actual tax withheld in month/quarter for City Income Tax
2a. Amount of Whitehall Tax Withheld _____
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Fax (614) 237-7902**10**

EMPLOYER'S RETURN OF TAX WITHHELD☐ AMENDEDMONTH(S) ENDING: **NOVEMBER 30, 2015**DUE ON OR BEFORE: **DECEMBER 31, 2015**

1. Total earnings paid all employees subject to Whitehall income tax \$ _____
2. Tax at rate of 2.5% of line 1 \$ _____
Actual tax withheld in month/quarter for City Income Tax
2a. Amount of Whitehall Tax Withheld _____
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EMPLOYER'S RETURN OF TAX WITHHELD☐ AMENDEDMONTH(S) ENDING: **DECEMBER 31, 2015**DUE ON OR BEFORE: **JANUARY 31, 2016**

1. Total earnings paid all employees subject to Whitehall income tax \$ _____
2. Tax at rate of 2.5% of line 1 \$ _____
Actual tax withheld in month/quarter for City Income Tax
2a. Amount of Whitehall Tax Withheld _____
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INSTRUCTIONS FOR PREPARING AND FILING FOR THE EMPLOYER'S RECONCILIATION RETURN

The Employers Reconciliation Return must be filed on or before the last day of February following the year being reconciled. The return must be filed with the Whitehall Income Tax Division. The return must be accompanied by copies of employees' W-2s or a list which includes (1) name and address of employee, (2) social security number, (3) gross earnings (4) amount of tax withheld for Whitehall and (5) account number, name and address of withholding agent (employer).

The front of the Annual Reconciliation Form must show a breakdown of all withholding payments made either quarterly or monthly in the boxes provided. Sections 1, 2, 3, 4, and 5 must be completed. The completed Annual Reconciliation Form and all attachments must be submitted to the City of Whitehall Income Tax Division on or before February 28 of each year. Any questions regarding this form should be referred to the Income Tax Division at (614) 237-9803.

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 2015 DUE FEBRUARY 28, 2016**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)

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

WITHHOLDING TAX WORKSHEET

(Keep for your records - Do not file)

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