



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.
 - **NONQUALIFIED DEFERRED COMPENSATION PLAN** – Income from the nonqualified plans is included in the definition of “qualifying wages” at the time the income is deferred and is 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** – Late Penalty Charge – 50%
- LINE 5** – Late Interest Charge – .42% per month or fraction thereof
- LINE 6** – Total (lines 2-5)

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

AMENDED

PERIOD ENDING: **JANUARY 31, 2016**
MUST BE RECEIVED BY: **FEBRUARY 15, 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 _____
- 2b. Residence tax withheld (courtesy Withholding) _____
- 3. Adjustment or Tax for prior quarter (see instructions) \$ _____
- 4. Penalty (50%) \$ _____
- 5. Interest (.42%) \$ _____
- 6. Total - (Lines 2-5) \$ _____

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 43213

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

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

AMENDED

PERIOD ENDING: **FEBRUARY 29, 2016**
MUST BE RECEIVED BY: **MARCH 15, 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 _____
- 2b. Residence tax withheld (courtesy Withholding) _____
- 3. Adjustment or Tax for prior quarter (see instructions) \$ _____
- 4. Penalty (50%) \$ _____
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**CITY OF WHITEHALL, OHIO EMPLOYER'S
MONTHLY RETURN OF TAX WITHHELD**

AMENDED

PERIOD ENDING: **MARCH 31, 2016**
MUST BE RECEIVED BY: **APRIL 15, 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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**CITY OF WHITEHALL, OHIO EMPLOYER'S
MONTHLY RETURN OF TAX WITHHELD**

AMENDED

PERIOD ENDING: **APRIL 30, 2016**
MUST BE RECEIVED BY: **MAY 15, 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 _____
- 2b. Residence tax withheld (courtesy Withholding) _____
- 3. Adjustment or Tax for prior quarter (see instructions) \$ _____
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**CITY OF WHITEHALL, OHIO EMPLOYER'S
MONTHLY RETURN OF TAX WITHHELD**

AMENDED

PERIOD ENDING: **MAY 31, 2016**
MUST BE RECEIVED BY: **JUNE 15, 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 _____
- 2b. Residence tax withheld (courtesy Withholding) _____
- 3. Adjustment or Tax for prior quarter (see instructions) \$ _____
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**CITY OF WHITEHALL, OHIO EMPLOYER'S
MONTHLY RETURN OF TAX WITHHELD**

AMENDED

PERIOD ENDING: **JUNE 30, 2016**
MUST BE RECEIVED BY: **JULY 15, 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 _____
- 2b. Residence tax withheld (courtesy Withholding) _____
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- 4. Penalty (50%) \$ _____
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**CITY OF WHITEHALL, OHIO EMPLOYER'S
MONTHLY RETURN OF TAX WITHHELD**

AMENDED

PERIOD ENDING: **JULY 31, 2016**
MUST BE RECEIVED BY: **AUGUST 15, 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 _____
- 2b. Residence tax withheld (courtesy Withholding) _____
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- 6. Total - (Lines 2-5) \$ _____

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

AMENDED

PERIOD ENDING: **AUGUST 31, 2016**
MUST BE RECEIVED BY: **SEPTEMBER 15, 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 _____
- 2b. Residence tax withheld (courtesy Withholding) _____
- 3. Adjustment or Tax for prior quarter (see instructions) \$ _____
- 4. Penalty (50%) \$ _____
- 5. Interest (.42%) \$ _____
- 6. Total - (Lines 2-5) \$ _____

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

AMENDED

PERIOD ENDING: **SEPTEMBER 30, 2016**
MUST BE RECEIVED BY: **OCTOBER 15, 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 _____
- 2b. Residence tax withheld (courtesy Withholding) _____
- 3. Adjustment or Tax for prior quarter (see instructions) \$ _____
- 4. Penalty (50%) \$ _____
- 5. Interest (.42%) \$ _____
- 6. Total - (Lines 2-5) \$ _____

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(Official Title) _____ Date _____

Federal ID No _____

Phone No. (_____) _____

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

AMENDED

PERIOD ENDING: **OCTOBER 31, 2016**
MUST BE RECEIVED BY: **NOVEMBER 15, 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 _____
- 2b. Residence tax withheld (courtesy Withholding) _____
- 3. Adjustment or Tax for prior quarter (see instructions) \$ _____
- 4. Penalty (50%) \$ _____
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- 6. Total - (Lines 2-5) \$ _____

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

AMENDED

PERIOD ENDING: **NOVEMBER 30, 2016**
MUST BE RECEIVED BY: **DECEMBER 15, 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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**CITY OF WHITEHALL, OHIO EMPLOYER'S
MONTHLY RETURN OF TAX WITHHELD**

AMENDED

PERIOD ENDING: **DECEMBER 31, 2016**
MUST BE RECEIVED BY: **JANUARY 15, 2017**

- 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 2016 DUE FEBRUARY 28, 2017

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	2/15	_____	_____	_____
2/29	3/15	_____	_____	_____
3/31	4/15	_____	_____	_____
4/30	5/15	_____	_____	_____
5/31	6/15	_____	_____	_____
6/30	7/15	_____	_____	_____

WITHHOLDING TAX WORKSHEET

(Keep for your records - Do not file)

Month Ending	Due Date	Check Number	Date	Amount Paid
7/31	8/15	_____	_____	_____
8/31	9/15	_____	_____	_____
9/30	10/15	_____	_____	_____
10/31	11/15	_____	_____	_____
11/30	12/15	_____	_____	_____
12/31	1/15	_____	_____	_____