



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**

AMENDED

MONTH(S) ENDING: **MARCH 31, 2014**

DUE ON OR BEFORE: **APRIL 30, 2014**

- 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 43213**

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

**EMPLOYER'S RETURN OF TAX WITHHELD**

AMENDED

MONTH(S) ENDING: **JUNE 30, 2014**

DUE ON OR BEFORE: **JULY 31, 2014**

- 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. ( \_\_\_\_\_ ) \_\_\_\_\_

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**EMPLOYER'S RETURN OF TAX WITHHELD**

AMENDED

MONTH(S) ENDING: **SEPTEMBER 30, 2014**

DUE ON OR BEFORE: **OCTOBER 31, 2014**

- 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. ( \_\_\_\_\_ ) \_\_\_\_\_

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 360 S. Yearling Road  
 Whitehall, OH 43213

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 Fax (614) 237-7902

**EMPLOYER'S RETURN OF TAX WITHHELD**

AMENDED

MONTH(S) ENDING: **DECEMBER 31, 2014**

DUE ON OR BEFORE: **JANUARY 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) \_\_\_\_\_
- 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. ( \_\_\_\_\_ ) \_\_\_\_\_

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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).

**EMPLOYER'S RECONCILIATION OF TAX WITHHELD**

DUE ON OR BEFORE LAST DAY OF FEBRUARY AFTER YEAR REPORTED

- 1. Total earnings paid all employees  
subject to Whitehall income tax ..... \$ \_\_\_\_\_
- 2. Tax at rate of 2.5% of line 1 ..... \$ \_\_\_\_\_
- 3. Total tax paid to Whitehall ..... \$ \_\_\_\_\_
- 4. Explain any difference on separate sheet ..... \$ \_\_\_\_\_
- 5. Total number of employees as  
represented by Forms W-2 ..... \_\_\_\_\_

(ATTACH ALL W-2'S)

Company Name & Address:

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

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

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

Federal ID No \_\_\_\_\_

Phone No. ( \_\_\_\_\_ ) \_\_\_\_\_

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# 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            | _____           | _____ | _____          |