DIVISION OF INCOME TAX
CITY OF MOUNT VERNON
3 NORTH GAY STREET, SUITE A
MOUNT VERNON, OHIO 43050-3213

PHONE: (740) 393-9524

IMPORTANT TAX INFORMATION

EMPLOYER MUNICIPAL WITHHOLDING BOOKLET

INSTRUCTIONS FOR PREPARING AND FILING FORM WH-Q

WHO MUST FILE:

Any employer within or doing business within the City of Mount Vernon, Ohio who employs one or more persons is required to withhold Mount Vernon tax at the rate of 1.5% (.015) from all qualifying wages paid, accrued or set apart to the employee. Effective 1/1/04, taxable wages shall not include fringe benefits as defined in Section 125 (Cafeteria Plans) of the Internal Revenue Code. Employers withholding Mount Vernon tax as a courtesy for Mount Vernon residents should withhold at 1.5% unless tax is withheld and paid to an employment city, then a credit up to 1% of the wages taxed to the employment city is required.

DEPOSIT REQUIREMENTS:

In the event a due date falls on a weekend or on a legal holiday, the due date is extended until midnight of the next business day.

Quarterly – Tax withheld or required to be withheld is due by the fifteenth day of the month following the end of the quarterly period.

Monthly – Remittance is due by the fifteenth of the following month.

FAILURE TO FILE RETURN AND PAY TAX:

All taxes, including taxes withheld or required to be withheld from wages by an employer, and remaining unpaid after they become due shall bear interest on the amount of the unpaid tax at the rate of .417% per month and a late payment penalty of 50% of the amount due. The failure to receive a withholding deposit form shall not excuse an employer from making a return and depositing the taxes withheld.

HOW TO PREPARE THIS FORM:

Line 1 – Enter taxable qualifying wages paid or accrued to employees subject to Mount Vernon Income Tax during the period for which the return is made. If you are an employer who withholds for Mount Vernon residents working in another city (courtesy), please check the box. If this filing and remittance is the last one for this tax year, please check the box and provide an explanation.

Line 2 – Enter the actual tax withheld for the taxable period.

Line 3 – Adjust current payment of actual tax withheld for under payment or over payment in previous period. Attach explanation if necessary.

Line 4 & 5 – See instructions under Failure to File Return and Pay Tax.

Line 6 – Enter the sum of lines, 2, 3, 4 and 5 and remit total amount due.

NOTE: THE MOUNT VERNON TAX ORDINANCE PROVIDES COMPLETE EMPLOYER REQUIREMENTS AND IS AVAILABLE AT THE MOUNT VERNON WEB-SITE: www.mountvernonohio.org.

Print Reset Forms

CITY OF MOUNT VERNON, OHIO, EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD ☐ AMENDED **RETURN FORM WITH PAYMENT**

		DO NOT ROUND
1. Taxable Earnings paid all Employees subject to City of Mount Vernon, Ohio, 1.5% (.015) Income Tax ..... 1. Is this a courtesy withholding?..... ☐ YES ☐ NO Is this a final return? ..... ☐ YES ☐ NO If yes, attach explanation	1.	
2. Actual Tax Withheld in quarter for City Income Tax	2.	
3. Adjustment of tax for prior quarter (see instructions).....	3.	
4. Penalty, 50% of the tax due	4.	
5. Interest (0.417% per month)	5.	
6. Total – (Lines 2-5)	6.	

NAME AND ADDRESS

1ST QUARTER

JAN, FEB, MAR

DUE ON OR BEFORE
APRIL 15, 2016

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

(Signed) _____

(Official Title) _____ Date _____

Federal ID no. _____

THIS RETURN MUST BE POSTMARKED ON OR BEFORE THE DUE DATE SHOWN BELOW.
MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF MOUNT VERNON

MAIL TO:
DEPARTMENT OF TAXATION
CITY OF MOUNT VERNON
3 NORTH GAY STREET, SUITE A
MOUNT VERNON, OHIO 43050-3213
(740) 393-9524

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

FORM WH-Q

CITY OF MOUNT VERNON, OHIO, EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD ☐ AMENDED **RETURN FORM WITH PAYMENT**

			DO NOT ROUND
1.	Taxable Earnings paid all Employees subject to City of Mount Vernon, Ohio, 1.5% (.015) Income Tax	1.	
	Is this a courtesy withholding?..... ☐ YES ☐ NO		
	Is this a final return? ..... ☐ YES ☐ NO		
	If yes, attach explanation		
2.	Actual Tax Withheld in quarter for City Income Tax	2.	
3.	Adjustment of tax for prior quarter (see instructions).....	3.	
4.	Penalty, 50% of the tax due	4.	
5.	Interest (0.417% per month)	5.	
6.	Total – (Lines 2-5)	6.	

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

(Signed) _____

(Official Title) _____ Date _____

Federal ID no. _____

THIS RETURN MUST BE POSTMARKED ON OR BEFORE THE DUE DATE SHOWN BELOW.
MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF MOUNT VERNON

NAME AND ADDRESS

2ND QUARTER

APR, MAY, JUN

DUE ON OR BEFORE
JULY 15, 2016

MAIL TO:
DEPARTMENT OF TAXATION
CITY OF MOUNT VERNON
3 NORTH GAY STREET, SUITE A
MOUNT VERNON, OHIO 43050-3213
(740) 393-9524

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

FORM WH-Q

CITY OF MOUNT VERNON, OHIO, EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD ☐ AMENDED **RETURN FORM WITH PAYMENT**

			DO NOT ROUND
1.	Taxable Earnings paid all Employees subject to City of Mount Vernon, Ohio, 1.5% (.015) Income Tax	1.	
	Is this a courtesy withholding?..... ☐ YES ☐ NO		
	Is this a final return? ..... ☐ YES ☐ NO		
	If yes, attach explanation		
2.	Actual Tax Withheld in quarter for City Income Tax	2.	
3.	Adjustment of tax for prior quarter (see instructions).....	3.	
4.	Penalty, 50% of the tax due	4.	
5.	Interest (0.417% per month)	5.	
6.	Total – (Lines 2-5)	6.	

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

(Signed) _____

(Official Title) _____ Date _____

Federal ID no. _____

NAME AND ADDRESS

3RD QUARTER

JUL, AUG, SEPT

DUE ON OR BEFORE
OCTOBER 31, 2016

THIS RETURN MUST BE POSTMARKED ON OR BEFORE THE DUE DATE SHOWN BELOW.
MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF MOUNT VERNON

MAIL TO:
DEPARTMENT OF TAXATION
CITY OF MOUNT VERNON
3 NORTH GAY STREET, SUITE A
MOUNT VERNON, OHIO 43050-3213
(740) 393-9524

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

FORM WH-Q

CITY OF MOUNT VERNON, OHIO, EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD ☐ AMENDED **RETURN FORM WITH PAYMENT**

		DO NOT ROUND
1. Taxable Earnings paid all Employees subject to City of Mount Vernon, Ohio, 1.5% (.015) Income Tax ..... 1. Is this a courtesy withholding?..... ☐ YES ☐ NO Is this a final return? ..... ☐ YES ☐ NO If yes, attach explanation	1.	
2. Actual Tax Withheld in quarter for City Income Tax	2.	
3. Adjustment of tax for prior quarter (see instructions).....	3.	
4. Penalty, 50% of the tax due	4.	
5. Interest (0.417% per month)	5.	
6. Total – (Lines 2-5)	6.	

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

(Signed) _____

(Official Title) _____ Date _____

Federal ID no. _____

NAME AND ADDRESS

4TH QUARTER

OCT, NOV, DEC

DUE ON OR BEFORE
JANUARY 31, 2017

THIS RETURN MUST BE POSTMARKED ON OR BEFORE THE DUE DATE SHOWN BELOW.
MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF MOUNT VERNON

MAIL TO:
DEPARTMENT OF TAXATION
CITY OF MOUNT VERNON
3 NORTH GAY STREET, SUITE A
MOUNT VERNON, OHIO 43050-3213
(740) 393-9524

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

FORM WH-Q

GENERAL INFORMATION

On or before the last day of February of each year, each employer must file a withholding reconciliation using the City of Mount Vernon Form WH-R. Copies of all W-2 forms applicable to the reconciliation must be attached. All W-2's must furnish the name, address, social security number, qualifying wages, city tax withheld, name of city for which tax was withheld, and any other compensation paid to the individual. If copies of the W-2 forms are not available, each employer must provide a listing of all employees subject to Mount Vernon tax. The listing shall require the same type of information as is required on the W-2 form.

Any individual, association, or business entity that is required under the Internal Revenue Code to issue form 1099-MISC to any person shall on or before the last day of February of each year, file copies of said 1099's to the Income Tax Department. If 1099 copies are not available, a listing with the same information as contained on form 1099 can be submitted.

SPECIFIC FILING INFORMATION

The front of the Form WH-R must show a breakdown of all withholding payments made either quarterly or monthly in the boxes provided. Numbers 1, 2, 3, 4 and 5 must be completed. The total tax paid should be equal to 1.5% of the summary, line 2. The completed Form WH-R and all attachments must be submitted to the Division of Income Tax, City of Mount Vernon, 3 North Gay St., Suite A, Mount Vernon, OH 43050-3213 on or before February 28 of each year. Any questions regarding the Form WH-R should be referred to the Division of Income Tax at (740) 393-9524.

CITY OF MOUNT VERNON
ANNUAL RECONCILIATION FORM WH-R

SUBMIT BY FEBRUARY 28. W-2'S OR LIST MUST BE ATTACHED.

MAIL TO: **CITY OF MOUNT VERNON**
DIVISION OF INCOME TAX
3 NORTH GAY STREET, SUITE A
MOUNT VERNON, OHIO 43050-3213

PHONE: (740) 393-9524

FOR TAX YEAR ENDING _____

PAYMENT ENCLOSED (if there is a balance due) ☐

NAME: FIN:

JANUARY	JULY
FEBRUARY	AUGUST
MARCH	SEPTEMBER
1ST QUARTER	3RD QUARTER
APRIL	OCTOBER
MAY	NOVEMBER
JUNE	DECEMBER
2ND QUARTER	4TH QUARTER

SUMMARY
MUST BE COMPLETED

1. NUMBER OF EMPLOYEES: _____
2. WAGES SUBJECT TO MOUNT VERNON TAX: _____
3. MOUNT VERNON TAX WITHHELD
4. MOUNT VERNON TAX REMITTED _____
5. BALANCE DUE OR REFUND _____

OFFICE USE ONLY

W-2'S CKD: _____
DATE: _____
R: $ _____

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
1/31	2/15	_____	_____	_____
2/29	3/15	_____	_____	_____
3/31	4/15	_____	_____	_____
or 1st qtr	4/15	_____	_____	_____
4/30	5/15	_____	_____	_____
5/31	6/15	_____	_____	_____
6/30	7/15	_____	_____	_____
or 2nd qtr	7/15	_____	_____	_____

WITHHOLDING TAX WORKSHEET

(Keep for your records - Do not file)

Month Ending	Due Date	Check Number	Date	Amount
7/31	8/15	_____	_____	_____
8/31	9/15	_____	_____	_____
9/30	10/15	_____	_____	_____
or 3rd qtr	10/31	_____	_____	_____
10/31	11/15	_____	_____	_____
11/30	12/15	_____	_____	_____
12/31	1/15	_____	_____	_____
or 4th qtr	1/31	_____	_____	_____