



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 2.0% (.02) 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 2.0% 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 must be postmarked by the last day of the month following the end of the quarterly period.

**Monthly** – Remittance must be postmarked by the fifteenth of the following month.

**Semi-Monthly** – Payment must be received by the third business day following the fifteenth or last day of the 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 .583% 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](http://www.mountvernonohio.org).

|    |  |    |                     |
|----|--|----|---------------------|
| 1. | Taxable Earnings paid all Employees subject to City of Mount Vernon, Ohio, 2.0% (.02) Income Tax ..... | 1. | <b>DO NOT ROUND</b> |
|    | Is this a courtesy withholding?..... <input type="checkbox"/> YES <input type="checkbox"/> NO          |    |                     |
|    | Is this a final return? ..... <input type="checkbox"/> YES <input type="checkbox"/> 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 (.583% per month) .....   | 5. |                     |
| 6. | Total – (Lines 2-5) .....  | 6. |                     |

NAME AND ADDRESS

**1ST QUARTER**  
JAN, FEB, MAR  
DUE ON OR BEFORE  
APRIL 30, 2024

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.

|    |  |    |                     |
|----|--|----|---------------------|
| 1. | Taxable Earnings paid all Employees subject to City of Mount Vernon, Ohio, 2.0% (.02) Income Tax ..... | 1. | <b>DO NOT ROUND</b> |
|    | Is this a courtesy withholding?..... <input type="checkbox"/> YES <input type="checkbox"/> NO          |    |                     |
|    | Is this a final return? ..... <input type="checkbox"/> YES <input type="checkbox"/> 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 (.583% per month) .....   | 5. |                     |
| 6. | Total – (Lines 2-5) .....  | 6. |                     |

NAME AND ADDRESS

**2ND QUARTER**

APR, MAY, JUN  
DUE ON OR BEFORE  
JULY 31, 2024

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.

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|----|--|----|---------------------|
| 1. | Taxable Earnings paid all Employees subject to City of Mount Vernon, Ohio, 2.0% (.02) Income Tax ..... | 1. | <b>DO NOT ROUND</b> |
|    | Is this a courtesy withholding?..... <input type="checkbox"/> YES <input type="checkbox"/> NO          |    |                     |
|    | Is this a final return? ..... <input type="checkbox"/> YES <input type="checkbox"/> 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 (.583% per month) .....   | 5. |                     |
| 6. | Total – (Lines 2-5) .....  | 6. |                     |

NAME AND ADDRESS

**3RD QUARTER**

JUL, AUG, SEPT  
DUE ON OR BEFORE  
OCTOBER 31, 2024

FORM WH-Q

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.

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| 1. | Taxable Earnings paid all Employees subject to City of Mount Vernon, Ohio, 2.0% (.02) Income Tax ..... | 1. | <b>DO NOT ROUND</b> |
|    | Is this a courtesy withholding?..... <input type="checkbox"/> YES <input type="checkbox"/> NO          |    |                     |
|    | Is this a final return? ..... <input type="checkbox"/> YES <input type="checkbox"/> 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 (.583% per month) .....   | 5. |                     |
| 6. | Total – (Lines 2-5) .....  | 6. |                     |

NAME AND ADDRESS

**4TH QUARTER**

OCT, NOV, DEC  
DUE ON OR BEFORE  
JANUARY 31, 2025

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.

## 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, monthly or semi-monthly in the boxes provided. Numbers 1, 2, 3, 4 and 5 must be completed. The total tax paid should be equal to 2.0% 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<br>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<br>Ending | Due<br>Date | Check<br>Number | Date  | Amount |
|-----------------|-------------|-----------------|-------|--------|
| 1/31            | 2/15        | _____           | _____ | _____  |
| 2/28            | 3/15        | _____           | _____ | _____  |
| 3/31            | 4/15        | _____           | _____ | _____  |
| or 1st qtr      | 4/30        | _____           | _____ | _____  |
| 4/30            | 5/15        | _____           | _____ | _____  |
| 5/31            | 6/15        | _____           | _____ | _____  |
| 6/30            | 7/15        | _____           | _____ | _____  |
| or 2nd qtr      | 7/31        | _____           | _____ | _____  |

WITHHOLDING TAX WORKSHEET

(Keep for your records - Do not file)

| Month<br>Ending | Due<br>Date | Check<br>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        | _____           | _____ | _____  |