



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 last day of the month following the end of the quarterly period.

**Monthly** – Remittance is due by the last day 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 one percent (1%) per month (or fractional part thereof) and a late payment penalty of 10% or twenty-five (\$25) dollars, whichever is greater (or fractional part thereof). 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).

<p>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</p> <p>2. Actual Tax Withheld in quarter for City Income Tax ..... 2.</p> <p>3. Adjustment of tax for prior quarter (see instructions)..... 3.</p> <p>4. Penalty (10% or twenty-five (\$25) dollars, whichever is greater) 4.</p> <p>5. Interest (1% per month) ..... 5.</p> <p>6. Total – (Lines 2-5) ..... 6.</p>	<p><b>DO NOT ROUND</b></p>	
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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 RECEIVED ON OR BEFORE THE DUE DATE SHOWN BELOW.  
 MAKE CHECK OR MONEY ORDER PAYABLE TO:  
**CITY OF MOUNT VERNON**

NAME AND ADDRESS

**1ST QUARTER**

JAN, FEB, MAR  
 DUE ON OR BEFORE  
**APRIL 30, 2013**

**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

<p>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</p> <p>2. Actual Tax Withheld in quarter for City Income Tax ..... 2.</p> <p>3. Adjustment of tax for prior quarter (see instructions)..... 3.</p> <p>4. Penalty (10% or twenty-five (\$25) dollars, whichever is greater) 4.</p> <p>5. Interest (1% per month) ..... 5.</p> <p>6. Total – (Lines 2-5) ..... 6.</p>	<p><b>DO NOT ROUND</b></p>	
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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 RECEIVED 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 31, 2013**

**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

		<b>DO NOT ROUND</b>
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 (10% or twenty-five (\$25) dollars, whichever is greater)	4.
5.	Interest (1% 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 RECEIVED 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.**

NAME AND ADDRESS

**3RD QUARTER**

**JUL, AUG, SEPT**  
 DUE ON OR BEFORE  
**OCTOBER 31, 2013**

FORM WH-Q

<p>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</p> <p>2. Actual Tax Withheld in quarter for City Income Tax ..... 2.</p> <p>3. Adjustment of tax for prior quarter (see instructions)..... 3.</p> <p>4. Penalty (10% or twenty-five (\$25) dollars, whichever is greater) 4.</p> <p>5. Interest (1% per month) ..... 5.</p> <p>6. Total – (Lines 2-5) ..... 6.</p>	<p><b>DO NOT ROUND</b></p>	
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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 RECEIVED 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

NAME AND ADDRESS

**4TH QUARTER**

**OCT, NOV, DEC**  
 DUE ON OR BEFORE  
**JANUARY 31, 2014**

**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

<b>SUMMARY MUST BE COMPLETED</b>	
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	2/29	_____	_____	_____
2/29	4/2	_____	_____	_____
3/31	4/30	_____	_____	_____
or 1st qtr	4/30	_____	_____	_____
4/30	5/31	_____	_____	_____
5/31	7/2	_____	_____	_____
6/30	7/31	_____	_____	_____
or 2nd qtr	7/31	_____	_____	_____

**WITHHOLDING TAX WORKSHEET**

(Keep for your records - Do not file)

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