



RETURN TO:
MUSKEGON HEIGHTS CITY INCOME TAX
2724 PECK STREET
MUSKEGON HEIGHTS, MI 49444

2017 CITY OF MUSKEGON HEIGHTS 2017 EMPLOYER'S WITHHOLDING TAX FORMS AND INSTRUCTIONS

Dear Employer,

All necessary forms for reporting and remitting City of Muskegon Heights Income Tax withholding for calendar year 2017 are enclosed. Monthly deposit forms and quarterly return forms will no longer be mailed separately.

Please review the pre-printed forms to see that the correct name, address and Federal Employer Identification Number are listed. If an error is noted, file a Notice of Change or Discontinuance.

WHEN PREPARING W-2 FORMS, CLEARLY IDENTIFY THE LOCALITY IN BOX 19 OF THE FORM AS MUSKEGON HEIGHTS OR MH. THIS WILL HELP AVOID CONFUSION WITH OTHER MICHIGAN CITIES WITH AN INCOME TAX.

WHO IS REQUIRED TO WITHHOLD?

Every employer who:

1. Has a location in the City of Muskegon Heights; or
2. Is doing business in the City of Muskegon Heights.

WITHHOLDING RATES:

Use **1%** for:

1. Residents of the City of Muskegon Heights working in Muskegon Heights.
2. Residents of the City of Muskegon Heights working outside of Muskegon Heights who are not subject to withholding for the city where they work.

Use **.5%** for:

1. Nonresidents of the City of Muskegon Heights working in Muskegon Heights.

**QUESTIONS?
CALL
(231) 733-8812**

CITY OF MUSKEGON HEIGHTS

INCOME TAX DEPARTMENT

YEAR 2017 INCOME TAX WITHHOLDING FORMS AND INSTRUCTIONS

THIS BOOKLET CONTAINS THE FOLLOWING FORMS AND INSTRUCTIONS:

NOTICE OF CHANGE OR DISCONTINUANCE.

EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD, FORM MH-501 (USED FOR MAKING DEPOSIT OF TAX WITHHELD DURING FIRST OR SECOND MONTH OF A QUARTER).

EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD, FORM MH-941 (USED FOR REPORTING QUARTERLY INCOME TAX WITHHELD).

EMPLOYER'S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD, FORM MHW-3. THIS FORM MUST BE FILED ON OR BEFORE FEBRUARY 28, 2018.

INSTRUCTIONS FOR EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD, FORM MH-501, AND EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD, FORM MH-941.

PENALTY AND INTEREST WORKSHEET.

A monthly deposit is required for the first and/or second month of a quarter when the amount withheld during the month exceeds \$100.00. Form MH-501 is used to make monthly deposits. Use Form MH-941, quarterly return, to report withholding for a quarter and to remit withholding not deposited during the first or second month of the quarter.

IF TAX WITHHELD DURING A MONTH EXCEEDS \$100 MONTHLY DEPOSITS, FORM MH-501, ARE DUE AS FOLLOWS:

MONTH	DUE DATE	MONTH	DUE DATE
JANUARY	02/28/2017	JULY	08/31/2017
FEBRUARY	03/31/2017	AUGUST	09/30/2017
APRIL	05/31/2017	OCTOBER	11/30/2017
MAY	06/30/2017	NOVEMBER	12/31/2017

QUARTERLY RETURNS, FORM MH-941, ARE DUE AS FOLLOWS:

QUARTER	DUE DATE	QUARTER	DUE DATE
FIRST	04/30/2017	THIRD	10/31/2017
SECOND	07/31/2017	FOURTH	01/31/2018

If the necessary forms are not included in this booklet, contact the Income Tax Department via phone at (231) 733-8812, or send a letter to: 2724 Peck Street, Muskegon Heights, MI 49444.

PREPARING W-2 FORMS – IF BOX 20 OF THE W2 FORM IS LEFT BLANK OR DOES NOT CLEARLY IDENTIFY THE LOCALITY AS MUSKEGON HEIGHTS (ABBREVIATION) MH OR MHT, YOUR EMPLOYEES WILL EXPERIENCE A DELAY IN THE PROCESSING OF THEIR RETURN.

CITY OF MUSKEGON HEIGHTS
INCOME TAX DEPARTMENT
NOTICE OF CHANGE OR DISCONTINUANCE

ACCOUNT NUMBER (FEIN)	CHANGES EFFECTIVE ON (Date)
CURRENT LEGAL NAME	CHANGE LEGAL NAME TO
DBA	CHANGE DBA TO
CURRENT LEGAL BUSINESS ADDRESS	CHANGE LEGAL BUSINESS ADDRESS TO
MAILING ADDRESS	CHANGE MAILING ADDRESS TO

**Instructions: Place an "X" in all boxes that apply. Complete all information for that change.
Write any comments or explanations on back of form.**

1. The Internal Revenue Service assigned us Federal Employer Identification Number: _____

2. Our Federal Employer Identification Number is wrong. The correct number is: _____

3. We have incorporated. Our corporate name is: _____

4. Our new corporate Federal Employer Identification Number is: _____

5. Discontinue our withholding tax registration:

We no longer have any business activity in the City of Muskegon Heights.

We closed our business on: _____

We sold our entire business on: _____ We sold our business to:

We sold part of our business on: _____ Their FEIN is: _____

6. Address and phone number where we may be reached following discontinuance of business:

_____ CONTACT PERSON _____ STREET ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____ PHONE

7. Change in ownership. (Please explain on back)

8. Effective _____, we changed our fiscal year ending from _____ to _____
MONTH/YEAR MONTH MONTH

9. Other changes. (Please explain on back)

SIGNATURE OF PREPARER	PRINTED NAME OF PREPARER	DATE PREPARED	PREPARER'S PHONE NUMBER () -
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2017 941 1M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD JANUARY 2017	3. DUE ON OR BEFORE 2/28/2017	4. WITHHOLDING TAX DEPOSIT
	TAXPAYER			

MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:
MUSKEGON HEIGHTS CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
**MUSKEGON HEIGHTS INCOME TAX DIV.
2724 PECK STREET
MUSKEGON HEIGHTS, MI 49444**

SIGNATURE _____ TITLE _____ DATE _____

PRINTED NAME OF SIGNER _____ PHONE NUMBER _____

2017 941 2M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD FEBRUARY 2017	3. DUE ON OR BEFORE 3/31/2017	4. WITHHOLDING TAX DEPOSIT
	TAXPAYER			

MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:
MUSKEGON HEIGHTS CITY TREASURER

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2724 PECK STREET
MUSKEGON HEIGHTS, MI 49444**

SIGNATURE _____ TITLE _____ DATE _____

PRINTED NAME OF SIGNER _____ PHONE NUMBER _____

2017 941 1Q

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD 1st QUARTER 2017	3. DUE ON OR BEFORE 4/30/2017	4. TAX WITHHELD THIS QUARTER
	TAXPAYER			

5. ADJUSTMENTS
6. ADJUSTED TAX WITHHELD
7a. TAX PAID FIRST MONTH OF QUARTER
7b. TAX PAID SECOND MONTH OF QUARTER
8. AMOUNT DUE (Line 6 less line 7a and 7b)
PAY THIS AMOUNT ▸

PAY TO: MUSKEGON HEIGHTS CITY TREASURER
MAIL TO: MUSKEGON HEIGHTS INCOME TAX DIV.
2724 PECK STREET
MUSKEGON HEIGHTS, MI 49444

SIGNATURE _____ TITLE _____ DATE _____

PRINTED NAME OF SIGNER _____ PHONE NUMBER _____

2017 941 4M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD APRIL 2017	3. DUE ON OR BEFORE 5/31/2017	4. WITHHOLDING TAX DEPOSIT
	TAXPAYER			

MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:
MUSKEGON HEIGHTS CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
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2724 PECK STREET
MUSKEGON HEIGHTS, MI 49444**

SIGNATURE _____ TITLE _____ DATE _____

PRINTED NAME OF SIGNER _____ PHONE NUMBER _____

2017 941 5M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD MAY 2017	3. DUE ON OR BEFORE 6/30/2017	4. WITHHOLDING TAX DEPOSIT
	TAXPAYER			

MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:
MUSKEGON HEIGHTS CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
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MUSKEGON HEIGHTS, MI 49444**

SIGNATURE _____ TITLE _____ DATE _____

PRINTED NAME OF SIGNER _____ PHONE NUMBER _____

2017 941 2Q

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD 2nd QUARTER 2017	3. DUE ON OR BEFORE 7/31/2017	4. TAX WITHHELD THIS QUARTER
	TAXPAYER			

5. ADJUSTMENTS
6. ADJUSTED TAX WITHHELD
7a. TAX PAID FIRST MONTH OF QUARTER
7b. TAX PAID SECOND MONTH OF QUARTER
8. AMOUNT DUE (Line 6 less line 7a and 7b)
PAY THIS AMOUNT ▸

PAY TO: MUSKEGON HEIGHTS CITY TREASURER
MAIL TO: MUSKEGON HEIGHTS INCOME TAX DIV.
2724 PECK STREET
MUSKEGON HEIGHTS, MI 49444

SIGNATURE _____ TITLE _____ DATE _____

PRINTED NAME OF SIGNER _____ PHONE NUMBER _____

2017 941 7M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD JULY 2017	3. DUE ON OR BEFORE 8/31/2017	4. WITHHOLDING TAX DEPOSIT
	TAXPAYER			

MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:
MUSKEGON HEIGHTS CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
**MUSKEGON HEIGHTS INCOME TAX DIV.
2724 PECK STREET
MUSKEGON HEIGHTS, MI 49444**

SIGNATURE _____ TITLE _____ DATE _____

PRINTED NAME OF SIGNER _____ PHONE NUMBER _____

2017 941 8M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD AUGUST 2017	3. DUE ON OR BEFORE 9/30/2017	4. WITHHOLDING TAX DEPOSIT
	TAXPAYER			

MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:
MUSKEGON HEIGHTS CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
**MUSKEGON HEIGHTS INCOME TAX DIV.
2724 PECK STREET
MUSKEGON HEIGHTS, MI 49444**

SIGNATURE _____ TITLE _____ DATE _____

PRINTED NAME OF SIGNER _____ PHONE NUMBER _____

2017 941 3Q

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD 3rd QUARTER 2017	3. DUE ON OR BEFORE 10/31/2017	4. TAX WITHHELD THIS QUARTER
	TAXPAYER			

5. ADJUSTMENTS
6. ADJUSTED TAX WITHHELD
7a. TAX PAID FIRST MONTH OF QUARTER
7b. TAX PAID SECOND MONTH OF QUARTER
8. AMOUNT DUE (Line 6 less line 7a and 7b)
PAY THIS AMOUNT ▾

PAY TO: **MUSKEGON HEIGHTS CITY TREASURER**
MAIL TO: **MUSKEGON HEIGHTS INCOME TAX DIV.
2724 PECK STREET
MUSKEGON HEIGHTS, MI 49444**

SIGNATURE _____ TITLE _____ DATE _____

PRINTED NAME OF SIGNER _____ PHONE NUMBER _____

2017 941 10M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD OCTOBER 2017	3. DUE ON OR BEFORE 11/30/2017	4. WITHHOLDING TAX DEPOSIT
	TAXPAYER			

MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:
MUSKEGON HEIGHTS CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
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2724 PECK STREET
MUSKEGON HEIGHTS, MI 49444**

SIGNATURE _____ TITLE _____ DATE _____

PRINTED NAME OF SIGNER _____ PHONE NUMBER _____

2017 941 11M

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD NOVEMBER 2017	3. DUE ON OR BEFORE 12/31/2017	4. WITHHOLDING TAX DEPOSIT
	TAXPAYER			

MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:
MUSKEGON HEIGHTS CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
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2724 PECK STREET
MUSKEGON HEIGHTS, MI 49444**

SIGNATURE _____ TITLE _____ DATE _____

PRINTED NAME OF SIGNER _____ PHONE NUMBER _____

2017 941 4Q

DO NOT WRITE IN SPACE BELOW	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD 4th QUARTER 2017	3. DUE ON OR BEFORE 1/31/2018	4. TAX WITHHELD THIS QUARTER
	TAXPAYER			

5. ADJUSTMENTS
6. ADJUSTED TAX WITHHELD
7a. TAX PAID FIRST MONTH OF QUARTER
7b. TAX PAID SECOND MONTH OF QUARTER
8. AMOUNT DUE (Line 6 less line 7a and 7b)
PAY THIS AMOUNT ▾

PAY TO: MUSKEGON HEIGHTS CITY TREASURER
MAIL TO: MUSKEGON HEIGHTS INCOME TAX DIV.
2724 PECK STREET
MUSKEGON HEIGHTS, MI 49444

SIGNATURE _____ TITLE _____ DATE _____

PRINTED NAME OF SIGNER _____ PHONE NUMBER _____

EMPLOYER'S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD

1. EMPLOYER	2. FEDERAL EMPLOYER IDENTIFICATION NUMBER
	DUE ON OR BEFORE February 28, 2018

SUMMARY OF WITHHOLDING TAX PAID		
MONTH/QUARTER	TAX WITHHELD	WITHHOLDING TAX PAID
January		
February		
March		
FIRST QUARTER TOTAL		
April		
May		
June		
SECOND QUARTER TOTAL		
July		
August		
September		
THIRD QUARTER TOTAL		
October		
November		
December		
FOURTH QUARTER TOTAL		
	TOTAL WITHHOLDING TAX PAID	3.
NUMBER OF W-2 FORMS ATTACHED		4.
TOTAL TAX WITHHELD PER WO-2(S)		5.
BALANCE DUE		6.
OVERPAYMENT - ATTACH EXPLANATION*		7.

***SUBMIT A LETTER EXPLAINING THE OVERPAYMENT AND REQUESTING A REFUND.**

SIGNATURE	NAME AND TITLE <i>(Please Print)</i>	PHONE	DATE
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INSTRUCTIONS FOR EMPLOYER'S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD

- Check identification information in Box 1 and Box 2. If incorrect, make corrections and file Notice of Change or Discontinuance, Form MH-6-IT.
- Enter tax withheld and tax payment information in the Summary of Withholding Tax Paid section.
- Enter the total withholding tax paid in Box 3.
- Enter the number of W-2 forms attached in Box 4.
- Enter the amount of tax withheld per the W-2 forms attached in Box 5. **Attach an adding machine tape totaling the W-2 forms or include copies of the computer generated summary W-2 forms.**
- If the withholding tax paid (Box 3) is less than the tax withheld per the W-2 forms (Box 5), enter the balance due in Box 6. The balance due must be paid in full with this MHW-3 form. Make remittance payable to: MUSKEGON HEIGHTS CITY TREASURER
- If the withholding tax paid (Box 3) is greater than the tax withheld per the W-2 forms (Box 5), enter the overpayment in Box 7. To receive a refund of any overpayment, submit a letter explaining the overpayment and requesting a refund.
- If the withholding tax paid (Box 3) equals the tax withheld per the W-2 forms (Box 5), enter a zero (0) in Boxes 6 and 7.
- Sign the return; Print your name and title; Provide phone number and Enter the date signed.
- Attach the required copies of the W-2 forms and payment for any balance due to the completed MHW-3 form and mail to:
CITY OF MUSKEGON HEIGHTS INCOME TAX DIVISION, 2724 PECK STREET, MUSKEGON HEIGHTS, MI 49444.

CITY OF MUSKEGON HEIGHTS

INCOME TAX DEPARTMENT

INSTRUCTIONS FOR FORM MH-501, EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD, AND FORM MH-941, EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD

A. MONTHLY DEPOSITS AND QUARTERLY RETURNS

1. Monthly deposits of Muskegon Heights income tax withheld are required for each month in which the amount withheld exceeds \$100.00. Monthly deposits are made using Form MH-501. Remittance in full payable to the Muskegon Heights City Treasurer is required. Monthly deposits are due on the last day of the month following the month withheld. Example: The monthly deposit, Form MH-501, for May is due June 30.
2. Quarterly returns of Muskegon Heights income tax withheld are filed using Form MH-941. Remittance payable to Muskegon Heights City Treasurer is required. Quarterly returns and payments are due on the last day of the month following the end of the quarter. The quarterly return, Form MH-941, for the first quarter is due April 30.
3. Mail monthly deposits, Form MH-501, and quarterly returns, Form MH-941, to the Muskegon Heights Income Tax Department, 2724 Peck Street, Muskegon Heights, MI 49444.
4. A monthly deposit is not required if less than \$100 is withheld during a month.
5. A quarterly return, Form MH-941, is required even though no tax was withheld during a quarter. Under such circumstances, a quarterly return, Form MH-941, must be filed showing zero tax withheld.
6. If the payment of wages has been temporarily discontinued for any reason, such as the seasonal nature of the business, the employer must continue to file returns.

B. INITIAL RETURNS

1. Registration via phone accepted at (231) 733-8812. Withholding forms and an employer's registration packet will be mailed immediately.
2. If you cannot wait for forms to timely file your first return, include a letter with your withholding tax payment providing the following information: Name of Business Owner(s), Type of Ownership, Federal Employer Identification Number (FEIN), d.b.a., address, mailing address and period covered.
3. If you have applied for, but not yet received, an FEIN, write "FEIN Pending" in place of the FEIN. A temporary number will be assigned. Notify the Income Tax Department as soon as you receive your FEIN.
4. If a business is sold or transferred at any point during a reporting period, both the old and new employer must file returns for the period. Neither employer should report tax withheld by the other, both employers should use their own FEIN numbers. Also see instructions for Final Returns.

C. FINAL RETURNS – NOTICE OF CHANGE OR DISCONTINUANCE

1. If no wages are to be paid in the future, complete and file a Notice of Change or Discontinuance.
2. If the business has been sold or transferred, provide the name of the new owner(s), the date transferred and their FEIN. Also, provide the name, address and telephone number of the person who will have custody of the books and records of the discontinued business.
3. When discontinuing a business, the Employer's Annual Reconciliation of Income Tax Withheld, Form MHW-3, and a W-2 form for each employee must be filed. These forms are due by the end of the month following the end of the quarter of discontinuance.

D. ALL EMPLOYERS

1. Preprinted forms should be used in filing returns. If you do not have forms for filing, contact the Income Tax Department at (231) 733-8812 so forms can be mailed to you prior to the due date.
2. Verify the name, address and FEIN on the monthly deposit and quarterly return forms (MH-501 and MH-941). If an error is noted, the necessary corrections should be made on the form, and a Notice of Change or Discontinuance should be completed and filed.
3. Form MH-941 provides a space for adjustments to correct mistakes made on prior returns from the current calendar year. When an adjustment is reported it must be accompanied by a statement explaining the adjustment. **DO NOT TAKE CREDIT FOR A PRIOR YEAR'S OVERPAYMENT!** You must file a claim for refund of any prior year's overpayment.

**CITY OF MUSKEGON HEIGHTS
INCOME TAX DEPARTMENT**

PAYMENT OF TAX, INTEREST; PENALTY FOR DELAY

Sec. 82. (1) All taxes imposed upon taxpayers and monies withheld by employers under this ordinance and remaining unpaid after they are due bear interest from such due date at the rate of 1/2 of 1% per month until paid.

(2) A person failing to file a return, or to pay the tax, or to remit withholding when due, is liable, in addition to the interest, to a penalty of 1% of the amount of the unpaid tax for each month or fraction thereof, not to exceed a total penalty of 25% of the unpaid tax. The administrator may abate the penalty or a part thereof for just cause. If the total interest or interest and penalty to be assessed is less than \$2.00, the administrator, in lieu thereof, shall assess a penalty in the amount of \$2.00.