# 2023 CITY OF MUSKEGON HEIGHTS 2023

# **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 2023 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 <u>MUSKEGON HEIGHTS</u> OR <u>MHT</u>. 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 <u>not subject</u> to withholding for the city where they work.

Use .5% for:

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

QUESTIONS?

<u>CALL</u> (231) 733-8812

RETURN SERVICE REQUESTED

PRSRT STD

U.S. POSTAGE

U.S. POSTAGE

PRINT NO. 313

MUSKEGON HEIGHTS, MI 49444
2724 PECK STREET
MUSKEGON HEIGHTS CITY INCOME TAX

# CITY OF MUSKEGON HEIGHTS INCOME TAX DEPARTMENT

## YEAR 2023 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 29, 2024.

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	02/28/2023	JULY	08/31/2023
FEBRUARY	03/31/2023	AUGUST	09/30/2023
APRIL	05/31/2023	OCTOBER	11/30/2023
MAY	06/30/2023	NOVEMBER	12/31/2023

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

QUARTER	DUE DATE	QUARTER	DUE DATE
FIRST	04/30/2023	THIRD	10/31/2023
SECOND	07/31/2023	FOURTH	01/31/2024

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 EFFECTIV	'E ON (Date)		
,			( ,		
CURRENT LEGAL NAME		CHANGE LEGAL NAM	ИЕ ТО		
DBA		CHANGE DBA TO			
CURRENT LEGAL BUSINESS ADDRESS		CHANGE LEGAL BUS	SINESS ADDRESS TO		
MAILING ADDRESS		CHANGE MAILING AI	DDHESS TO		
Instructions: Place an ")					that change.
Write	any comments or exp	lanations on	back of form		
1. The Internal Revenue Service ass	signed us Federal Employ	er Identification	n Number:		
_					
2. Our Federal Employer Identificati	on Number is wrong. The	correct number	er is:		
3. We have incorporated. Our corpo	orate name is:				
4. Our new corporate Federal Emplo	over Identification Numbe	r is·			
4. Our new corporate rederar Empire	oyer identification Number	1 13.			
5. Discontinue our withholding tax r	egistration:				
☐ We no longer have any busines	ss activity in the City of Mu	uskegon Heigh	ts.		
☐ We closed our business on: _					
☐ We sold our entire business on	ı:	We sold o	ur business to:		
☐ We sold part of our business or	n:	Their FEIN is:			
☐ 6. Address and phone number whe	re we may be reached foll	lowing disconti	nuance of busir	iess:	
	OTREET ARRESTS			70.0005	- Puove
CONTACT PERSON	STREET ADDRESS	CITY	STATE	ZIP CODE	PHONE
7. Change in ownership. (Please e	explain on back)				
8. Effective, v	we changed our fiscal yea	r ending from	to		
MONTH/YEAR	we changed our fiscal yea	ag	MONTH	MONTH	
9. Other changes. (Please explain	on back)				
SIGNATURE OF PREPARER	PRINTED NAME OF PREPARER		DATE PREPARED	PREPAREF	R'S PHONE NUMBER
				,	`
				(	, -

### 2023 941 1M

DO NOT WRITE IN	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. WITHHOLDING TAX DEPOSIT
SPACE BELOW		JANUARY 2023	02/28/2023	
	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 MONTH YEAR PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.
				MAKE REMITTANCE PAYABLE TO: MUSKEGON HEIGHTS CITY TREASURER
SIGNATURE		TITLE	DATE	MAIL THIS FORM AND PAYMENT TO: MUSKEGON HEIGHTS INCOME TAX DIV. 2724 PECK STREET MUSKEGON HEIGHTS, MI 49444
PRINTED NAME OF SI	GNER	PHONE NUMBER		MOSICEGON TIEIGHTS, WII 43444
MH-501		KEGON HEIGHTS INCOL LOYER'S MONTHLY DEPOSIT O		
	2023 941	2M		
DO NOT	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. WITHHOLDING TAX DEPOSIT
WRITE IN SPACE BELOW		FEBRUARY 2023	03/31/2023	
	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 MONTH YEAR
				PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.  MAKE REMITTANCE PAYABLE TO:
				MUSKEGON HEIGHTS CITY TREASURER
SIGNATURE		TITLE	DATE	MAIL THIS FORM AND PAYMENT TO: MUSKEGON HEIGHTS INCOME TAX DIV. 2724 PECK STREET 2724 PECK STREET
PRINTED NAME OF SI	GNER	PHONE NUMBER		MUSKEGON HEIGHTS, MI 49444
MH-941		KEGON HEIGHTS INCO		
	2023 941	10		
DO NOT	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. TAX WITHHELD THIS QUARTER
WRITE IN SPACE BELOW		1st QUARTER 2023	04/30/2023	
	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
PRINTED NAME OF SI		TITLE  PHONE NUMBER	DATE	PAY TO: MUSKEGON HEIGHTS CITY TREASURER MAIL TO: MUSKEGON HEIGHTS INCOME TAX DIV. 2724 PECK STREET MUSKEGON HEIGHTS, MI 49444

DO NOT WRITE IN SPACE BELOW

4. WITHHOLDING TAX DEPOSIT

3. DUE ON OR BEFORE

05/31/2023

2. DEPOSIT PERIOD

APRIL 2023

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1. IDENTIFICATION NUMBER

PRINTED NAME OF SIGNER    PHONE NUMBER   PHONE NUMBER   PHONE NUMBER   MUSKEGON HEIGHTS, MI 4944   MH-501   MUSKEGON HEIGHTS INCOME TAX DEPARTMENT   MH-501		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 MONTH YEAR PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.  MAKE REMITTANCE PAYABLE TO: MUSKEGON HEIGHTS CITY TREASURER
MH-501  MUSKEGON HEIGHTS INCOME TAX DEPARTMENT EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD  DO NOT WATE IN SPACE BELOW  TAXPAYER  AND TAXPAYER  AND THE DEPOSIT OF INCOME TAX WITHHELD  TAXPAYER  AND THE DEPOSIT OF INCOME TAX IS REQUIRED IF TAX MONTH IN THE DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OF OTHER THAN BOX 2. ENTER THE DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST ON SECOND MONTH OF A QUARTER PRIOD OTHER THAN BOX 2. ENTER THE DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST ON THE DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST ON THE DEPOSIT OF INCOME TAX IS REQUIRED IN TAX MONTH YER PERIOD OTHER THAN BOX 2. ENTER THE DEPOSIT IS FOR A MONTH YER PERIOD OTHER THAN BOX 2. ENTER THE DEPOSIT IS FOR A MONTH YER PERIOD OTHER THAN BOX 2. ENTER THE DEPOSIT IS FOR A MONTH YER PERIOD OTHER THAN BOX 2. ENTER THE DEPOSIT IS FOR A MONTH YER PERIOD OTHER THAN BOX 2. ENTER THE DEPOSIT IS FOR A MONTH YER PERIOD OTHER THAN BOX 2. ENTER THE DEPOSIT IS FOR A MONTH YER PERIOD OTHER THAN BOX 2. ENTER THE DEPOSIT IS FOR A MONTH YER PERIOD OTHER THAN BOX 2. ENTER THE DEPOSIT IS FOR A MONTH YER PERIOD OTHER THAN BOX 2. ENTER THE DEPOSIT IS FOR A MONTH YER PERIOD OTHER THAN BOX 2. ENTER THE DEPOSIT IS FOR A MONTH YER PERIOD OTHER THAN BOX 2. ENTER THE DEPOSIT IS FOR A MONTH YER PERIOD OTHER THAN BOX 2. ENTER THE DEPOSIT OF INCOME TAX WITHHELD THE DEPOSIT OF INCOME TAX DEPOSIT OF INCOME TAX WITHHELD THE DEPOSIT OF INCOME TAX DEPOSIT OF	SIGNATURE		TITLE	DATE	MUSKEGON HEIGHTS INCOME TAX DIV. 2724 PECK STREET
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DO NOT WRITE IN SPACE BELOW  TAXPAYER  TAXPAYE	MH-501				
MAY 2023 06/30/2023  TAXPAYER  TAXPAYER  MAY 2023 06/30/2023  MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRS OR A PERIOD OTHER THAN SOLD, ENTER EXCEEDS \$100.  MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRS OR A MONTH YEROOD OTHER THAN SOLD, ENTER THE CORRECT PERIOD.  MIDDRITATIVE DATE  MAKE REMITTANCE PAYABLE TO: MUSKEGON HEIGHTS CITY TREASU  MUSKEGON HEIGHTS INCOME TAX DEPARTMENT  MUSKEGON HEIGHTS INCOME TAX DEPARTMENT  MUSKEGON HEIGHTS, MI 4944  MUSKEGON HEIGHTS INCOME TAX DEPARTMENT  MUSKEGON HEIGHTS, MI 4944  MUSKEGON HEIGHTS INCOME TAX DEPARTMENT  MUSKEGON HEIGHTS INCOME TAX WITHHELD  DO NOT WRITE N SPACE BELOW  TAXPAYER  A. TAX WITHHELD THIS QUARTER  TO, TAX PAID FIRST MONTH OF QUARTER  TO, TAX PAID FIRST MONTH OF QUARTER  B. AMOUNT DUE (Line 6 less line 7a and 7b) PAY THIS AMOUNT DUE (Line 6 less line 7a and 7b)		2023 941	5 M		
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PRINTED NAME OF SIGNER  PHONE NUMBER  MUSKEGON HEIGHTS INCOME TAX DEPARTMENT EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD  DO NOT WRITE IN SPACE BELOW  TAXPAYER  1. IDENTIFICATION NUMBER  2. DEPOSIT PERIOD 2nd QUARTER 2023  2. DEPOSIT PERIOD 2nd QUARTER 2023  3. DUE ON OR BEFORE 4. TAX WITHHELD THIS QUARTER  5. ADJUSTMENTS  6. ADJUSTMENTS  6. ADJUSTED TAX WITHHELD  7a. TAX PAID FIRST MONTH OF QUARTER  7b. TAX PAID FIRST MONTH OF QUARTER  8. AMOUNT DUE (Line 6 less line 7a and 7b) PAY THIS AMOUNT  PAY THIS AMOUNT   PAY THIS AMOUNT   SIGNATURE  TITLE  DATE  PRAYTO: MUSKEGON HEIGHTS INCOME TAX PAY TO: MUSKEGON HEIGHTS CITY TREASU	OLOMATURE			DATE	5. IF DEPOSIT IS FOR A MONTH YEAR PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.  MAKE REMITTANCE PAYABLE TO:  MUSKEGON HEIGHTS CITY TREASURER
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TATIO. MODICE OF THE PAGE	CICNATURE		TITLE	DATE	,
PRINTED NAME OF SIGNER PHONE NUMBER 2724 PECK STREET MUSKEGON HEIGHTS, MI 49444		NONED			MAIL TO: MUSKEGON HEIGHTS INCOME TAX DIV. 2724 PECK STREET

DO NOT

4. WITHHOLDING TAX DEPOSIT

3. DUE ON OR BEFORE

2. DEPOSIT PERIOD

# 2023 941 7M

1. IDENTIFICATION NUMBER

WRITE IN SPACE BELOW		JULY 2023	08/31/2023	
	TAXPAYER		1	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 MONTH YEAR PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.
				MAKE REMITTANCE PAYABLE TO: MUSKEGON HEIGHTS CITY TREASURER
SIGNATURE		TITLE	DATE	MAIL THIS FORM AND PAYMENT TO: MUSKEGON HEIGHTS INCOME TAX DIV. 2724 PECK STREET
PRINTED NAME OF S	SIGNER	PHONE NUMBER		MUSKEGON HEIGHTS, MI 49444
MH-501		KEGON HEIGHTS INCOM LOYER'S MONTHLY DEPOSIT O		
	2023 941	AM		
DO NOT WRITE IN	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. WITHHOLDING TAX DEPOSIT
SPACE BELOW		AUGUST 2023	09/30/2023	
	TAXPAYER			MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.
				5. IF DEPOSIT IS FOR A MONTH YEAR PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.  MAKE REMITTANCE PAYABLE TO:
				MUSKEGON HEIGHTS CITY TREASURER
SIGNATURE		TITLE	DATE	MAIL THIS FORM AND PAYMENT TO: MUSKEGON HEIGHTS INCOME TAX DIV. 2724 PECK STREET
PRINTED NAME OF S	SIGNER	PHONE NUMBER		MUSKEGON HEIGHTS, MI 49444
MH-941		KEGON HEIGHTS INCOM LOYER'S QUARTERLY RETURN (		
	2023 941	30		
DO NOT	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. TAX WITHHELD THIS QUARTER
WRITE IN SPACE BELOW		3rd QUARTER 2023	10/31/2023	
	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)
SIGNATURE		TITLE	DATE	PAY THIS AMOUNT
			DATE	PAY TO: MUSKEGON HEIGHTS CITY TREASURER  MAIL TO: MUSKEGON HEIGHTS INCOME TAX DIV.  2724 PECK STREET  MUSKEGON HEIGHTS MI 40444
PRINTED NAME OF S	IGNER	PHONE NUMBER		MUSKEGON HEIGHTS, MI 49444

DO NOT WRITE IN

SPACE BELOW

4. WITHHOLDING TAX DEPOSIT

2. DEPOSIT PERIOD

11/30/2023

# 2023 941 10M

2. DEPOSIT PERIOD

OCTOBER 2023

1. IDENTIFICATION NUMBER

	TAXPAYER			MONTHLY DEPOSIT OF INCOME TAX	
				IS REQUIRED IF TAX WITHHELD IN FIRS	ST
				OR SECOND MONTH OF A QUARTER	
				EXCEEDS \$100.	
				IMPORTANT	
				5. IF DEPOSIT IS FOR A MONTH	YEAR
				PERIOD OTHER THAN	
				BOX 2, ENTER THE CORRECT PERIOD.	
				MAKE REMITTANCE PAYABLE TO:	
				MUSKEGON HEIGHTS CITY TREAS	URER
SIGNATURE		TITLE	DATE	MAIL THIS FORM AND PAYMENT TO: MUSKEGON HEIGHTS INCOME TA	
				2724 PECK STREET	IX DIV.
PRINTED NAME OF S	ICNED	PHONE NUMBER		MUSKEGON HEIGHTS, MI 494	44
FINITED NAME OF 3	IGNEIT	FIIONE NOMBER			
MH-501		KEGON HEIGHTS INCOI LOYER'S MONTHLY DEPOSIT O			501
	2023 941	11W			
DO NOT	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	2. DEPOSIT PERIOD	4. WITHHOLDING TAX DEPOSIT	
WRITE IN SPACE BELOW		NOVEMBER 2023	12/31/2023		
SPACE BELOW	TAXPAYER	140 V EIVIDEIT ZOZO	12/01/2020		
				MONTHLY DEPOSIT OF INCOME TAX	ОТ
				IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER	.51
				EXCEEDS \$100.	
				IMPORTANT	
				IMPORTANT  5. IF DEPOSIT IS FOR A MONTH '	YEAR
				PERIOD OTHER THAN	
				BOX 2, ENTER THE CORRECT PERIOD.	
				MAKE REMITTANCE PAYABLE TO:	
				MUSKEGON HEIGHTS CITY TREAS	URER
				MAIL THIS FORM AND PAYMENT TO:	:
SIGNATURE		TITLE	DATE	MUSKEGON HEIGHTS INCOME TA	
				2724 PECK STREET	
PRINTED NAME OF S	IGNER	PHONE NUMBER		MUSKEGON HEIGHTS, MI 494	44
MH-941		KEGON HEIGHTS INCOI OYER'S QUARTERLY RETURN (			941
	2023 941	11.0			
	COC2 147	7 W			
DO NOT WRITE IN	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. TAX WITHHELD THIS QUARTER	
SPACE BELOW		4th QUARTER 2023	01/31/2024		
	TAXPAYER		I	5. ADJUSTMENTS	
				6. ADJUSTED TAX WITHHELD	
				O. ADGOGLES TAX WITHILEES	
				7a. TAX PAID FIRST MONTH OF QUARTER	
				7b. TAX PAID SECOND MONTH OF QUARTER	
				75. I/SCI7/IIS GEGGIAS INGICITITI GI GGATTELL	
				S. AMOLINIT DUE (Line Class line 7s and 7h)	
				8. AMOUNT DUE (Line 6 less line 7a and 7b)	
01011471177		TITLE		PAY THIS AMOUNT	
SIGNATURE		TITLE	DATE	PAY TO: MUSKEGON HEIGHTS CITY TREASUMAIL TO: MUSKEGON HEIGHTS INCOME TAX	
				2724 PECK STREET MUSKEGON HEIGHTS, MI 49444	
PRINTED NAME OF S	IGNER	PHONE NUMBER		INIUSKEGON REIGH 15, IVII 49444	

# EMPLOYER'S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD

STIMMARY OF WITHHOLDING TAY DAID			
	February 29, 2024		
	DUE ON OR BEFORE		
1. EMPLOYER	2. FEDERAL EMPLOYER IDENTIFICATION NUMBER		

SUM	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.
NUMB	4.	
TOTAL	5.	
	6.	
OVERPAYN	7.	

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

SIGNATURE NAME AND TITLE (Please Print) PHONE DATE

### 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. <u>Attach an adding machine tape totaling the W-2 forms or include copies of the computer generated summary W-2 forms.</u>
- 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

### PLEASE DO NOT SUBMIT ZERO BALANCE

#### 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. 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 guarter 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 <u>current calendar year</u>. 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.

# END OF YEAR - RECONCILIATION AND W-2 ELECTRONIC MEDIA FILING

Submit end of year reconciliation and W-2s on CD-ROM, USB or encrypted email in lieu of paper. The standard specifications are provided on City of Muskegon Heights website, MuskegonHeights.us.