

INSTRUCTIONS FOR H941 / 501

A monthly payment of Hamtramck income tax withheld is required for each month in which the amount withheld exceeds \$100.00. Payment is due on or before the last day of the month following the month in which the taxes were withheld.

A quarterly payment is allowed when the amount withheld does not exceed \$100.00 per month. Payment of withholding on a quarterly basis is due on or before the last day of the month following the quarter in which the taxes were withheld.

The payment form for the 3rd month of every quarter serves to reconcile the entire quarterly activity.

Lines 1, 2, & 3 reflect the amount of taxes withheld for each month of the period.

Line 4 reflects the total tax withheld for the quarter.

Lines 5 & 6, if applicable see below.

Line 7 is amount to be paid with this return.

Note: This form must be filed. If you have not withheld during the quarter, you must nevertheless file a return with the notation "None" on line 7. Checks should be made payable to "Treasurer, City of Hamtramck" and mailed to: City of Hamtramck, Income Tax 3401 Evaline, Hamtramck, Michigan 48212.

Adjustment of Income Tax Withheld Lines 5 & 6 is used to correct errors made on prior returns for the current calendar year. **DO NOT MAKE ADJUSTMENTS FOR UNDERCOLLECTIONS OR OVERCOLLECTIONS APPLICABLE TO A PRIOR YEAR. CONSULT THE INCOME TAX DIVISION BY CALLING 876-7745**

Employer I.D. #-Your Federal Employer Identification Number is used by the City of Hamtramck and is printed on your Form H941 / 501. If a new employer has not received a Federal Identification Number, the City will assign a temporary one. This will be in effect until the Federal number is assigned. A Federal Identification Number may be obtained from any Internal Revenue district office by filing Form SS-4. **IN NO CASE SHOULD AN EMPLOYER USE A NUMBER ASSIGNED TO A PRIOR OWNER.**

Correcting Preprinted Data-If your payment is for a different period than indicated or employer identification number is incorrect, the necessary corrections should be made on the face of the form. Address change may be made on separate address change voucher.

Final Return-If you do not expect to pay wages subject to tax in the future you must file a "Final Return" and answer the applicable questions on the reverse side of Form H-941 / 501. Complete Forms W-2, Withholding Tax Statement and W-3.

Reconciliation of Income Tax Withheld, and mail within 30 days to City of Hamtramck Income Tax, 3401 Evaline, Hamtramck, Michigan 48212.

Sale or Transfer of Business-If a business is sold or transferred, each employer must file a separate return. Neither employer should report wages paid by the other employer.

If a statutory merger or consolidation occurs, the continuing corporation will file in the same manner as it does for Federal withholding.

INSTRUCTIONS FOR FORM HW-3

Who must file—Every employer must file form HW-3 for the previous year on or before the last day of February. (Please note that the remittance of fourth quarter tax withheld is due on or before January 31).

Form HW-3 serves as the transmittal statement for Form W-2 Copy A.

W-2 must be submitted for each Employee.

- a. From whom Hamtramck tax has been withheld during the year, or
- b. Who earned wages in Hamtramck or lived in Hamtramck during the year, even though no income tax was withheld.

Information Required

Form W-2 must set forth employer's name, address, identification number and:

1. Employee's name and address
2. Employee's social security number
3. Total compensation paid during the year
4. Amount of Hamtramck Income Tax withheld.

This information must be furnished to the City on Copy A or Copy 1 of approved W-2.

Reconciliation — The reconciliation on Form HW-3 applies only to City of Hamtramck income taxes withheld. Line 1 must be supported by a detailed listing (such as an adding machine tape) indicating the total of taxes as shown on W-2s. Line 2 must state the total amounts paid as per the summary on the reverse side of Form HW-3. Do not list payments for more than one calendar year. Each year is reconciled separately.

Filing — Form HW-3 must be filed. If line 1 is greater than line 2 payment must accompany Form HW-3 (Make checks payable to "Treasurer, City of Hamtramck"). If line 2 is greater than line 1 attach an explanation and request a refund of the overpayment. **DO NOT TAKE CREDIT ON ANY H941/501, a refund will be issued by the City after verification of the facts.**

Mailing — Mail completed form HW-3 with forms W-2 to: City of Hamtramck, Income Tax, 3401 Evaline, Hamtramck, Michigan 48212. Postal rules require that this material be sent First Class mail. Large numbers of Form W-2 may be forwarded in more than one package. Packages should be numbered serially as part of a group (E.G. 1 of 5, 2 of 5, 3 of 5, 4 of 5, 5 of 5) and be clearly marked with the name of the employer account to which they belong.

Employers desiring further information may call 876-7745

RETAIN AS EMPLOYER'S WORK SHEET TO RECORD DETAILS ON H-941 / 501

JANUARY _____

FEBRUARY _____

MARCH _____

QUARTER ENDED MARCH 31 \$ _____

APRIL _____

MAY _____

JUNE _____

QUARTER ENDED JUNE 30 \$ _____

JULY _____

AUGUST _____

SEPT. _____

QUARTER ENDED SEPT. 30 \$ _____

OCTOBER _____

NOV. _____

DECEMBER _____

QUARTER ENDED DEC. 31 \$ _____

TOTAL PAID \$ _____