EMPLOYER MUNICIPAL WITHHOLDING BOOKLET

INSTRUCTIONS FOR PREPARING AND FILING FORM WH

Who Must File:

Any employer within or doing business within the City of Heath, Ohio who employs one or more persons is required to withhold the tax of (2%) from all compensation paid, accrued or set apart to the employee, and to file Form WH and remit tax to the Heath Income Tax Bureau.

Deposit Requirements:

Monthly – If tax withheld or required to be withheld is more than \$200.00 per month for any month in the preceding calendar year or more than \$2,399.00 per year, remittance is due not later than fifteen days after the last day of each month.

Quarterly – If tax withheld or required to be withheld does not meet the requirements for monthly remittance, then the tax withheld or required to be withheld remittance is due not later than the last day of the month following the end of each calendar quarter.

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 Federal Short Term Rate

Interest (10% per year or .8333% per month) ___

as of July of last year plus 5% per year, and a late payment penalty not to exceed 50% of the unpaid withholding tax. 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 qualifying wages as defined in O.R.C. 718.03, paid to all employees subject to Heath City tax during the period for which the return is made.

Line 2 – Enter actual tax withheld or required to be withheld during the period for which the return is made and indicate percentage rate used.

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 total amount to be remitted.

☐ AMENDED

NOTE: FOR COMPLETE DETAILS OF EMPLOYER REQUIREMENTS YOU MAY REQUEST A COPY OF THE TAX ORDINANCE FOR THE CITY OF HEATH.

1.	Taxable Earnings paid all Employees subject		DO NOT HOOKE
	to City of HEATH, Ohio, 2% (.02) Income Tax Is this a courtesy withholding?	1.	\$
2.	Actual Tax Withheld in month/quarter for City Income Tax 2%50% Both	2.	\$
3.	Adjustment of Tax for prior quarter (see instructions)	3.	\$
4.	Penalty (50% of the unpaid withholding tax)	4.	\$

CITY OF HEATH, OHIO, EMPLOYER'S RETURN OF TAX WITHHELD

NAME AND ADDRESS

5.

FOR THE PERIOD ENDING JANUARY 31, 2024

DO NOT BOLIND

DUE ON OR BEFORE FEBRUARY 15, 2024

(Signed) _____ Date ____

I hereby certify that the information and statements

contained herein are true and correct.

RETURN WITH PAYMENT

Phone no. _____

Federal ID no. _

THIS RETURN MUST BE FILED ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO HEATH INCOME TAX

MAIL TO:

CITY OF HEATH INCOME TAX BUREAU 1287 HEBRON RD.

HEATH, OHIO 43056-1096 TELEPHONE (740) 522-3427

If receipt is desired, submit additional copy and enclose self-addressed, stamped envelope.

CITY OF HEATH, OHIO, EMPLOYER'S RETURN OF TA	X WITHHELD	☐ AMENDED RETURN WITH PAYMEN
Taxable Earnings paid all Employees subject	DO NOT ROUN	I hereby certify that the information and statements
to City of HEATH, Ohio, 2% (.02) Income Tax		contained herein are true and correct.
Is this a courtesy withholding? ☐ YES Is this a final return? ☐ YES ☐ NO	1. \$	(Signed)
If yes, attach explanation	ι. ψ	(Official Title) Date
2. Actual Tax Withheld in month/quarter for City	2. \$	Federal ID no.
Income Tax 2%50% Both		Phone no
3. Adjustment of Tax for prior quarter (see instructions)		THIS RETURN MUST BE FILED ON OR
Penalty (50% of the unpaid withholding tax)	1. \$	BEFORE THE DUE DATE SHOWN BELOW
5. Interest (10% per year or .8333% per month) 5	5. \$	MAKE CHECK OR MONEY ORDER PAYABLE TO
. Total – (Lines 2-5) 6	5. \$	HEATH INCOME TAX
IAME AND ADDRESS	FOR THE PERIOD EI	CITY OF HEATH INCOME TAX BUREAU
	DUE ON OR BEFORI MARCH 15, 2024	E TELEPHONE (740) 522-3427
	•	If receipt is desired, submit additional copy and enclose self-addressed, stamped envelope.
lotify the Income Tax Bureau promptly of any change in ownership or name	and address shown a	
FORM WH-M		
CITY OF HEATH, OHIO, EMPLOYER'S RETURN OF TA		☐ AMENDED RETURN WITH PAYMEN
. Taxable Earnings paid all Employees subject	DO NOT ROUN	I hereby certify that the information and statements
to City of HEATH, Ohio, 2% (.02) Income Tax Is this a courtesy withholding? ☐ YES		contained herein are true and correct.
Is this a courtesy withholding?	1. \$	(Signed)
If yes, attach explanation		(Official Title) Date
Actual Tax Withheld in month/quarter for City	2. \$	Federal ID no
Income Tax 2%50% Both		Phone no
Adjustment of Tax for prior quarter (see instructions)		THIS RETURN MUST BE FILED ON OR
Penalty (50% of the unpaid withholding tax)		BEFORE THE DUE DATE SHOWN BELOW
. Interest (10% per year or .8333% per month)		MAKE CHECK OR MONEY ORDER PAYABLE TO
Total – (Lines 2-5)	D. \$	HEATH INCOME TAX
AME AND ADDRESS	FOR THE PERIOD EN MARCH 31, 2024	MAIL TO: NDING CITY OF HEATH INCOME TAX BUREAU 1287 HEBRON RD.
	DUE ON OR BEFORI	HEATH, OHIO 43056-1096 E TELEPHONE (740) 522-3427
	APRIL 15, 2024	If receipt is desired, submit additional copy
		and enclose self-addressed, stamped envelope.
lotify the Income Tax Bureau promptly of any change in ownership or name ORM WH-M	and address shown a	bove.
CITY OF HEATH, OHIO, EMPLOYER'S RETURN OF TA	X WITHHELD	☐ AMENDED RETURN WITH PAYMEN
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. Taxable Earnings paid all Employees subject to City of HEATH, Ohio, 2% (.02) Income Tax		I hereby certify that the information and statements contained herein are true and correct.
Is this a courtesy withholding? ☐ YES		(Signed)
Is this a final return? ☐ YES ☐ NO 1 If yes, attach explanation	1. \$	(Official Title) Date
Actual Tax Withheld in month/quarter for City	2. \$	
Income Tax 2%50% Both	2. 9	Federal ID no.
Adjustment of Tax for prior quarter (see instructions)	3. \$	Phone no
Penalty (50% of the unpaid withholding tax)	1. \$	THIS RETURN MUST BE FILED ON OR BEFORE THE DUE DATE SHOWN BELOW
Interest (10% per year or .8333% per month) 5		
Total – (Lines 2-5)	-	MAKE CHECK OR MONEY ORDER PAYABLE TO HEATH INCOME TAX
		MAIL TO:
AME AND ADDRESS	FOR THE PERIOD EN	NDING CITY OF HEATH INCOME TAX BUREAU 1287 HEBRON RD.
	DUE ON OR BEFORE	HEATH, OHIO 43056-1096 E TELEPHONE (740) 522-3427

MAY 15, 2024

If receipt is desired, submit additional copy and enclose self-addressed, stamped envelope.

CI	TY OF HEATH, OHIO, EMPLOYER'S RETURN OF TA	X WITHHELD	AMENDED RETURN WITH PAYMEN
1.	Taxable Earnings paid all Employees subject	DO NOT ROUND	I hereby certify that the information and statements
-	to City of HEATH, Ohio, 2% (.02) Income Tax		contained herein are true and correct.
	ls this a courtesy withholding? ☐ YES Is this a final return? ☐ YES ☐ NO 1	. \$	(Signed)
	If yes, attach explanation	. Ψ	(Official Title) Date
2.	Actual Tax Withheld in month/quarter for City	. \$	Federal ID no.
	Income Tax 2%50% Both		Phone no.
3.	Adjustment of Tax for prior quarter (see instructions) 3	. \$	THIS RETURN MUST BE FILED ON OR
4.	Penalty (50% of the unpaid withholding tax) 4	. \$	BEFORE THE DUE DATE SHOWN BELOW
5.	Interest (10% per year or .8333% per month) 5	. \$	MAKE CHECK OR MONEY ORDER PAYABLE TO
6.	Total – (Lines 2-5)	. \$	HEATH INCOME TAX
NAN	ME AND ADDRESS	FOR THE PERIOD ENDING MAY 31, 2024	MAIL TO: CITY OF HEATH INCOME TAX BUREAU 1287 HEBRON RD. HEATH, OHIO 43056-1096
		DUE ON OR BEFORE JUNE 15, 2024	TELEPHONE (740) 522-3427
		00NL 13, 2024	If receipt is desired, submit additional copy
Not	fy the Income Tax Bureau promptly of any change in ownership or name	and address shown above.	and enclose self-addressed, stamped envelope.
	RM WH-M		
Cl	TY OF HEATH, OHIO, EMPLOYER'S RETURN OF TA	X WITHHELD D	AMENDED RETURN WITH PAYMEN
1.	Taxable Earnings paid all Employees subject	DO NOT ROUND	I hereby certify that the information and statements
	to City of HEATH, Ohio, 2% (.02) Income Tax		contained herein are true and correct.
	ls this a courtesy withholding? ☐ YES Is this a final return? ☐ YES ☐ NO 1	. \$	(Signed)
	If yes, attach explanation	· -	(Official Title) Date
2.	Actual Tax Withheld in month/quarter for City	. \$	Federal ID no.
	Income Tax 2%50% Both		Phone no
3.	Adjustment of Tax for prior quarter (see instructions)		THIS RETURN MUST BE FILED ON OR
4.	Penalty (50% of the unpaid withholding tax) 4		BEFORE THE DUE DATE SHOWN BELOW
5.	Interest (10% per year or .8333% per month) 5		MAKE CHECK OR MONEY ORDER PAYABLE TO
6.	Total – (Lines 2-5)	. \$	HEATH INCOME TAX
NAN	ME AND ADDRESS	FOR THE PERIOD ENDING	MAIL TO: CITY OF HEATH INCOME TAX BUREAU 1287 HEBRON RD.
		DUE ON OR BEFORE	HEATH, OHIO 43056-1096 TELEPHONE (740) 522-3427
		JULY 15, 2024	If receipt is desired, submit additional copy
			and enclose self-addressed, stamped envelope.
	fy the Income Tax Bureau promptly of any change in ownership or name	and address shown above.	
. 0.	IIVI VVII-IVI		
CI	TY OF HEATH, OHIO, EMPLOYER'S RETURN OF TA	X WITHHELD	AMENDED RETURN WITH PAYMEN
		DO NOT ROUND	
1.	Taxable Earnings paid all Employees subject to City of HEATH, Ohio, 2% (.02) Income Tax	2011011100110	I hereby certify that the information and statements contained herein are true and correct.
	Is this a courtesy withholding? YES		
	Is this a final return? ☐ YES ☐ NO 1	. \$	(Signed)
	If yes, attach explanation		(Official Title) Date
2.	Actual Tax Withheld in month/quarter for City	. \$	Federal ID no
3	Adjustment of Tax for prior quarter (see instructions)	. \$	Phone no.
3. 4			THIS RETURN MUST BE FILED ON OR
4.	Penalty (50% of the unpaid withholding tax) 4		BEFORE THE DUE DATE SHOWN BELOW
5.	Interest (10% per year or .8333% per month) 5		MAKE CHECK OR MONEY ORDER PAYABLE TO
6.	Total – (Lines 2-5)	. \$	HEATH INCOME TAX
NAN	ME AND ADDRESS	FOR THE PERIOD ENDING	MAIL TO: CITY OF HEATH INCOME TAX BUREAU 1287 HEBRON RD.
		DUE ON OR REFORE	HEATH, OHIO 43056-1096
		DUE ON OR BEFORE	TELEPHONE (740) 522-3427

AUGUST 15, 2024

Notify the Income Tax Bureau promptly of any change in ownership or name and address shown above. FORM WH-M

If receipt is desired, submit additional copy and enclose self-addressed, stamped envelope.

CIT	TY OF HEATH, OHIO, EMPLOYER'S RETURN OF TA	AΧ	WITHHELD	AMENDED RETURN WITH PAYME
	Taxable Earnings paid all Employees subject		DO NOT ROUND	I hereby certify that the information and statements
	to City of HEATH, Ohio, 2% (.02) Income Tax Is this a courtesy withholding? ☐ YES			contained herein are true and correct.
	Is this a final return?	1.	\$	(Signed)
	If yes, attach explanation			(Official Title) Date
	Actual Tax Withheld in month/quarter for City	2.	\$	Federal ID no
	Adjustment of Tax for prior quarter (see instructions)	2	\$	Phone no
	Penalty (50% of the unpaid withholding tax)		\$	THIS RETURN MUST BE FILED ON OR
		4. 5.	\$	BEFORE THE DUE DATE SHOWN BELOW
	Total – (Lines 2-5)		\$	MAKE CHECK OR MONEY ORDER PAYABLE TO HEATH INCOME TAX
1	E AND ADDRESS		FOR THE PERIOD ENDING	MAIL TO:
			AUGUST 31, 2024	1287 HEBRON RD.
			DUE ON OR BEFORE	HEATH, OHIO 43056-1096 TELEPHONE (740) 522-3427
			SEPTEMBER 15, 2024	If receipt is desired, submit additional copy
	fy the Income Tax Bureau promptly of any change in ownership or name		nd addraga abour abour	and enclose self-addressed, stamped envelope
	M WH-M	z aı	na address snown above.	
1	TY OF HEATH, OHIO, EMPLOYER'S RETURN OF TA	4X	WITHHELD	AMENDED RETURN WITH PAYME
	Taxable Earnings paid all Employees subject		DO NOT ROUND	I hereby certify that the information and statements
	to City of HEATH, Ohio, 2% (.02) Income Tax			contained herein are true and correct.
	Is this a courtesy withholding? ☐ YES Is this a final return? ☐ YES ☐ NO	1.	\$	(Signed)
	If yes, attach explanation		*	(Official Title) Date
	Actual Tax Withheld in month/quarter for City	2.	\$	Federal ID no
	Income Tax 2%50% Both	_		Phone no
	Adjustment of Tax for prior quarter (see instructions)		\$	THIS RETURN MUST BE FILED ON OR
	Penalty (50% of the unpaid withholding tax)		\$	BEFORE THE DUE DATE SHOWN BELOW
	Interest (10% per year or .8333% per month)		\$	MAKE CHECK OR MONEY ORDER PAYABLE TO
_	Total – (Lines 2-5)	о. —	\$	HEATH INCOME TAX
11	E AND ADDRESS		FOR THE PERIOD ENDING SEPTEMBER 30, 2024	MAIL TO: CITY OF HEATH INCOME TAX BUREAU 1287 HEBRON RD.
			DUE ON OR BEFORE	HEATH, OHIO 43056-1096
			OCTOBER 15, 2024	TELEPHONE (740) 522-3427
				If receipt is desired, submit additional copy and enclose self-addressed, stamped enveloped
	fy the Income Tax Bureau promptly of any change in ownership or name	e ar	nd address shown above.	and one con addresses, enamped envelop
4	RM WH-M			
1	TY OF HEATH, OHIO, EMPLOYER'S RETURN OF TA	ΑX	WITHHELD	AMENDED RETURN WITH PAYME
	Tarable Fermines and all Fermines which		DO NOT ROUND	I house, could, that the information and statements
	Taxable Earnings paid all Employees subject to City of HEATH, Ohio, 2% (.02) Income Tax			I hereby certify that the information and statements contained herein are true and correct.
	Is this a courtesy withholding? ☐ YES			(Signed)
	ls this a final return?	1.	\$	(Official Title) Date
	Actual Tax Withheld in month/quarter for City	2	\$	Federal ID no.
	Income Tax 2%50% Both	۷.	Ψ	
	Adjustment of Tax for prior quarter (see instructions)	3.	\$	Phone no.
	Penalty (50% of the unpaid withholding tax)	4.	\$	THIS RETURN MUST BE FILED ON OR BEFORE THE DUE DATE SHOWN BELOW
	Interest (10% per year or .8333% per month)		\$	MAKE CHECK OR MONEY ORDER PAYABLE TO
	Total – (Lines 2-5)		\$	HEATH INCOME TAX
			<u> </u>	MAIL TO:
	ME AND ADDRESS		FOR THE PERIOD ENDING OCTOBER 31, 2024	CITY OF HEATH INCOME TAX BUREAU 1287 HEBRON RD.
			DUE ON OR BEFORE	HEATH, OHIO 43056-1096 TELEPHONE (740) 522-3427
			NOVEMBED 45 0004	(0, 022 0 12)

NOVEMBER 15, 2024

1.	Taxable Earnings paid all Employees subject to City of HEATH, Ohio, 2% (.02) Income Tax Is this a courtesy withholding?	2.	\$	I hereby certify that the information and statements contained herein are true and correct. (Signed) (Official Title) Date Federal ID no
3.	Adjustment of Tax for prior quarter (see instructions)		\$	THIS RETURN MUST BE FILED ON OR
4.	Penalty (50% of the unpaid withholding tax)		\$	BEFORE THE DUE DATE SHOWN BELOW
5.	Interest (10% per year or .8333% per month)		\$	MAKE CHECK OR MONEY ORDER PAYABLE TO
6.	Total – (Lines 2-5)	6.	\$	HEATH INCOME TAX
NAI	ME AND ADDRESS		FOR THE PERIOD ENDING NOVEMBER 30, 2024 DUE ON OR BEFORE DECEMBER 15, 2024	MAIL TO: CITY OF HEATH INCOME TAX BUREAU 1287 HEBRON RD. HEATH, OHIO 43056-1096 TELEPHONE (740) 522-3427
CI'	TY OF HEATH, OHIO, EMPLOYER'S RETURN OF T	Ά)	(WITHHELD □ AI DO NOT ROUND	MENDED RETURN WITH PAYMEN I hereby certify that the information and statements
	TY OF HEATH, OHIO, EMPLOYER'S RETURN OF T Taxable Earnings paid all Employees subject to City of HEATH, Ohio, 2% (.02) Income Tax Is this a courtesy withholding?		DO NOT ROUND	I hereby certify that the information and statements contained herein are true and correct. (Signed)
	Taxable Earnings paid all Employees subject to City of HEATH, Ohio, 2% (.02) Income Tax Is this a courtesy withholding? ☐ YES		DO NOT ROUND	I hereby certify that the information and statements contained herein are true and correct.
	Taxable Earnings paid all Employees subject to City of HEATH, Ohio, 2% (.02) Income Tax Is this a courtesy withholding?	1.	DO NOT ROUND	I hereby certify that the information and statements contained herein are true and correct. (Signed)
1.	Taxable Earnings paid all Employees subject to City of HEATH, Ohio, 2% (.02) Income Tax Is this a courtesy withholding?	1.	DO NOT ROUND	I hereby certify that the information and statements contained herein are true and correct. (Signed) Date
1.	Taxable Earnings paid all Employees subject to City of HEATH, Ohio, 2% (.02) Income Tax Is this a courtesy withholding?	1. 2. 3.	DO NOT ROUND \$	I hereby certify that the information and statements contained herein are true and correct. (Signed) (Official Title) Federal ID no. Phone no. THIS RETURN MUST BE FILED ON OR
1. 2. 3.	Taxable Earnings paid all Employees subject to City of HEATH, Ohio, 2% (.02) Income Tax Is this a courtesy withholding?	1. 2. 3. 4.	DO NOT ROUND \$ \$	I hereby certify that the information and statements contained herein are true and correct. (Signed)
1. 2. 3. 4.	Taxable Earnings paid all Employees subject to City of HEATH, Ohio, 2% (.02) Income Tax Is this a courtesy withholding?	1. 2. 3. 4. 5.	S S S S S S S S S S S S S S S S S S S	I hereby certify that the information and statements contained herein are true and correct. (Signed) (Official Title) Federal ID no. Phone no. THIS RETURN MUST BE FILED ON OR
1. 2. 3. 4. 5. 6	Taxable Earnings paid all Employees subject to City of HEATH, Ohio, 2% (.02) Income Tax Is this a courtesy withholding?	1. 2. 3. 4. 5.	S S S S	I hereby certify that the information and statements contained herein are true and correct. (Signed)

Notify the Income Tax Bureau promptly of any change in ownership or name and address shown above.

CITY OF HEATH, OHIO, EMPLOYER'S RETURN OF TAX WITHHELD

GENERAL INFORMATION

On or before the last day of February of each year, each employer must file a withholding reconciliation on the City of Heath 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, gross 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 Heath tax. The listing shall require the same type of information as is required of the W-2 form.

Any individual (s) or business entity compensating individuals on a commission or contract labor basis must furnish copies of the 1099 or appropriate earning statement on or before the last day of February of each year. All 1099's or earning statements shall require the same type of information as is required of the W-2 forms as stated above.

SPECIFIC FILING INFORMATION

☐ AMENDED

RETURN WITH PAYMENT

The front of the Form WH-R must show a breakdown of all withholding payments made either quarterly or monthly in the boxes provided. Sections 1,2,3,4, and 5 must be completed. The total tax paid should be equal to 2% (or the reduced courtesy withholding rate) of box 1. The completed Form WH-R and all attachments must be submitted to the Heath Income Tax Bureau, 1287 Hebron Rd., Heath, Ohio 43056-1096 on or before February 28 of each year. Failure to file Form WH-R with attachments by February 28 each year will result in a penalty of \$25.00 per return. Any questions in completing the Form WH-R should be referred to the Income Tax Bureau at (740) 522-3427.

CITY OF HEATH ANNUAL RECONCILIATION SUBMIT BY FEBRUARY 28, 2025. W-2'S MUST BE ATTACHED	JANUARY	JULY	ALL SECTIONS MUST BE COMPLETED
MAIL TO: CITY OF HEATH INCOME TAX BUREAU	FEBRUARY	AUGUST	1. TOTAL HEATH W-2'S #
1287 HEBRON RD. HEATH, OHIO 43056-1096	MARCH	SEPTEMBER	2. HEATH WAGES SUBJECT TO WITHHOLDING TAX \$
PHONE: (740) 522-3427 FOR TAX YEAR ENDING:	1ST QUARTER	3RD QUARTER	3. AMOUNT OF HEATH TAX WITHHELD \$
PAYMENT ENCLOSED	APRIL	OCTOBER	4. ADJUSTMENT WITH THIS RETURN \$
REFUND REQUESTED □	MAY	NOVEMBER	5. TOTAL HEATH TAX PAID \$
	JUNE	DECEMBER	
NAME:	2ND QUARTER	4TH QUARTER	
	I hereby certify that the	he information and sta	tements contained herein are true and correct
	Signed		Title
	Federal ID no		Date
FORM WH-R	Phone no		

WITHHOLDING TAX WORKSHEET

(Keep for your records - Do not file)

Month Ending	Due Date	Check #	Date	Amount	Month Ending
1/31	2/15				7/31
2/28	3/15				8/31
3/31	4/15				9/30
4/30	5/15				10/31
5/31	6/15				11/30
6/30	7/15				12/31

WITHHOLDING TAX WORKSHEET

(Keep for your records - Do not file)

Month Ending	Due Date	Check #	Date	Amount
7/31	8/15			
8/31	9/15			
9/30	10/15			
10/31	11/15			
11/30	12/15			
12/31	1/15			