DEPARTMENT OF TAXATION
CITY OF GREENVILLE
100 PUBLIC SQUARE
GREENVILLE OH 45331-1499

PHONE (937) 548-5747

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 Greenville, Ohio who employs one or more persons is required to withhold Greenville 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 Greenville tax as a courtesy for Greenville residents should withhold at 1.5% unless tax is withheld and paid to an employment city, then a credit up to 1.5% 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 – If tax withheld or required to be withheld is less than $500 per month, remittance is due by the last day of the month following the end of the quarterly period.

Monthly – If tax withheld or required to be withheld is more than $500 per month, 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 five percent (5.0%) per month (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 Greenville Income Tax during the period for which the return is made. If you are an employer who withholds for Greenville residents working in another city (courtesy), please check the courtesy box. If this filing and remittance is the last one for this tax year, please check the final 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 GREENVILLE TAX ORDINANCE PROVIDES COMPLETE EMPLOYER REQUIREMENTS AND IS AVAILABLE AT THE GREENVILLE WEB-SITE: www.cityofgreenville.org.

CITY OF GREENVILLE, OHIO, EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

W01-13 ☐ FINAL ☐ COURTESY ☐ AMENDED

RETURN FORM WITH PAYMENT

			DO NOT ROUND
1.	Taxable Earnings paid all Employees subject to City of Greenville, Ohio, 1.5% (.015) Income Tax	1.	
2.	Actual Tax Withheld in quarter for City Income Tax ..	2.	
3.	Adjustment of tax for prior quarter (see instructions)	3.	
4.	Penalty (5% per month)	4.	
5.	Interest (1% per month)	5.	
6.	Total – (Lines 2-5)	6.	

ACCOUNT NO. _____

NAME AND ADDRESS

1ST QUARTER

JAN, FEB, MAR 2015

DUE ON OR BEFORE
APRIL 30, 2015

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 GREENVILLE

MAIL TO:
DEPARTMENT OF TAXATION
CITY OF GREENVILLE
100 PUBLIC SQUARE
GREENVILLE, OH 45331-1499
(937) 548-5747

FORM WH-Q

CITY OF GREENVILLE, OHIO, EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

W02-13 ☐ FINAL ☐ COURTESY ☐ AMENDED

RETURN FORM WITH PAYMENT

			DO NOT ROUND
1.	Taxable Earnings paid all Employees subject to City of Greenville, Ohio, 1.5% (.015) Income Tax	1.	
2.	Actual Tax Withheld in quarter for City Income Tax ..	2.	
3.	Adjustment of tax for prior quarter (see instructions)	3.	
4.	Penalty (5% per month)	4.	
5.	Interest (1% per month)	5.	
6.	Total – (Lines 2-5)	6.	

ACCOUNT NO. _____

NAME AND ADDRESS

2ND QUARTER

APR, MAY, JUN 2015

DUE ON OR BEFORE
JULY 31, 2015

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 GREENVILLE

MAIL TO:
DEPARTMENT OF TAXATION
CITY OF GREENVILLE
100 PUBLIC SQUARE
GREENVILLE, OH 45331-1499
(937) 548-5747

FORM WH-Q

CITY OF GREENVILLE, OHIO, EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

W03-13 ☐ FINAL ☐ COURTESY ☐ AMENDED

RETURN FORM WITH PAYMENT

			DO NOT ROUND
1.	Taxable Earnings paid all Employees subject to City of Greenville, Ohio, 1.5% (.015) Income Tax	1.	
2.	Actual Tax Withheld in quarter for City Income Tax ..	2.	
3.	Adjustment of tax for prior quarter (see instructions)	3.	
4.	Penalty (5% per month)	4.	
5.	Interest (1% per month)	5.	
6.	Total – (Lines 2-5)	6.	

ACCOUNT NO. _____

NAME AND ADDRESS

3RD QUARTER

JUL, AUG, SEPT 2015

DUE ON OR BEFORE
OCTOBER 31, 2015

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 GREENVILLE

MAIL TO:
DEPARTMENT OF TAXATION
CITY OF GREENVILLE
100 PUBLIC SQUARE
GREENVILLE, OH 45331-1499
(937) 548-5747

FORM WH-Q

CITY OF GREENVILLE, OHIO, EMPLOYER'S QUARTERLY RETURN OF TAX WITHHELD

W04-13 ☐ FINAL ☐ COURTESY ☐ AMENDED

RETURN FORM WITH PAYMENT

			DO NOT ROUND
1.	Taxable Earnings paid all Employees subject to City of Greenville, Ohio, 1.5% (.015) Income Tax	1.	
2.	Actual Tax Withheld in quarter for City Income Tax ..	2.	
3.	Adjustment of tax for prior quarter (see instructions)	3.	
4.	Penalty (5% per month)	4.	
5.	Interest (1% per month)	5.	
6.	Total – (Lines 2-5)	6.	

ACCOUNT NO. _____

NAME AND ADDRESS

4TH QUARTER

OCT, NOV, DEC 2015

DUE ON OR BEFORE
JANUARY 31, 2016

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 GREENVILLE

MAIL TO:
DEPARTMENT OF TAXATION
CITY OF GREENVILLE
100 PUBLIC SQUARE
GREENVILLE, OH 45331-1499
(937) 548-5747

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 Greenville 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 Greenville 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 may 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 Department of Taxation, City of Greenville, 100 Public Square, Greenville, OH 45331-1499 on or before February 28 of each year. Any questions regarding the Form WH-R should be referred to the Department of Taxation at (937) 548-5747.

CITY OF GREENVILLE
ANNUAL RECONCILIATION FORM WH-R

SUBMIT BY FEBRUARY 28. W-2'S OR LIST MUST BE ATTACHED.

MAIL TO: CITY OF GREENVILLE
DEPARTMENT OF TAXATION
100 PUBLIC SQUARE
GREENVILLE, OH 45331-1499
PHONE: (937) 548-5747

FOR TAX YEAR _____

☐ **FINAL** ☐ **COURTESY** ☐ **AMENDED**

ACCOUNT NO. _____

NAME AND ADDRESS:

JANUARY	JULY
FEBRUARY	AUGUST
MARCH	SEPTEMBER
1ST QUARTER	3RD QUARTER
APRIL	OCTOBER
MAY	NOVEMBER
JUNE	DECEMBER
2ND QUARTER	4TH QUARTER

SUMMARY
MUST BE COMPLETED

1. NUMBER OF EMPLOYEES: ..... _____
2. WAGES SUBJECT TO GREENVILLE TAX: ..... $ _____
3. GREENVILLE TAX WITHHELD ..... $ _____
4. GREENVILLE TAX REMITTED ..... $ _____
5. BALANCE DUE OR REFUND ..... $ _____

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	Month Ending	Due Date	Check Number	Date	Amount
1/31	2/28				7/31	9/3			
2/28	4/1				8/31	9/30			
3/31	4/30				9/30	10/31			
or 1st qtr	4/30				or 3rd qtr	10/31			
4/30	5/31				10/31	12/2			
5/31	7/1				11/30	12/31			
6/30	7/31				12/31	1/31			
or 2nd qtr	7/31				or 4th qtr	1/31			