

RETURN TO:
BENTON HARBOR INCOME TAX DEPT.
PO BOX 597
BENTON HARBOR, MI 49023

ADDRESS SERVICE REQUESTED

MAIL TO:

2019 CITY OF BENTON HARBOR 2019

EMPLOYER'S WITHHOLDING TAX FORMS AND INSTRUCTIONS

ONLINE FILING AND PAYMENT OF WITHHOLDING TAX

SOME CITIES ALLOW ONLINE FILING OF EMPLOYER WITHHOLDING TAX WITH ELECTRONIC DIRECT DEBIT PAYMENT OF TAX DUE. SEE APPENDIX F FOR A LISTING OF THESE CITIES AND, GO TO THEIR WEBSITE FOR INSTRUCTIONS.

WHO IS REQUIRED TO WITHHOLD?

Every employer who:

1. Has a location in the city; or
2. Is doing business in the city.

WITHHOLD AT THE FOLLOWING TAX RATE:

1. **For a resident of the city** withhold at the **resident tax rate** for an employee who:
 - a. Works in the city; or
 - b. Works outside the city but is not subject to withholding for the city where they work.
2. **For a resident of the city working another city levying a city income tax:**
 - a. Calculate the amount to withhold at the resident tax rate on all wages paid to the employee;
 - b. Calculate the amount of tax to withhold on the employee's wages subject to withholding by the other city;
 - c. Subtract the lesser of the actual tax withheld from the employee in step b or one-half of the tax calculated in step a from the amount of withholding calculated in step a.
 - d. The amount calculated in step c is the amount to withhold for the employee's city of residence.
3. **For a nonresident of the city** withhold at the nonresident tax rate on wages paid to the employee for work performed in the city.

2019 W-2 FORMS WILL BE ACCEPTED VIA ELECTRONIC MEDIA (DVD OR CD-ROM). FOR SPECIFICATIONS AND INFORMATION REGARDING ELECTRONIC MEDIA FILING, GO TO THE CITY'S WEBSITE FOR INSTRUCTIONS.

City of BENTON HARBOR

Income Tax Department

2019 INCOME TAX WITHHOLDING FORMS AND INSTRUCTIONS

THIS BOOKLET CONTAINS THE FOLLOWING FORMS AND INSTRUCTIONS:

Revised 10/25/2016

- A. Notice of Change or Discontinuance (Form GR-6-IT).
- B. Employer's Monthly Deposit of Income Tax Withheld, Form GR-501 (used for making monthly deposit of tax withheld for the first or second month of a quarter).
- C. Employer's Quarterly Return of Income Tax Withheld, Form GR-941 (used to report income tax withheld during the quarter not previously deposited for the first or second month of the quarter).
- D. Employers Annual Reconciliation of Income Tax Withheld, Form GR-W-3. The reconciliation must be filed on or before the last day of February of the subsequent tax year.
- E. Instructions for Form GR-501, Employer's Monthly Deposit of Income Tax Withheld, and Form GR-941, Employer's Quarterly Return of Income Tax Withheld.
- F. Penalty and Interest Worksheet.

The city requires monthly deposit for the first and/or second month of a quarter when the total amount of tax withheld for the city during the month exceeds \$100.00 and quarterly deposit of all tax withheld during the quarter not deposited during the first or second month of the quarter.

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

MONTH	DUE DATE
JANUARY	02/28/2019
FEBRUARY	03/31/2019
APRIL	05/31/2019
MAY	06/30/2019

MONTH	DUE DATE
JULY	08/31/2019
AUGUST	09/30/2019
OCTOBER	11/30/2019
NOVEMBER	12/31/2019

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

QUARTER	DUE DATE
FIRST	04/30/2019
SECOND	07/31/2019

QUARTER	DUE DATE
THIRD	10/31/2019
FOURTH	01/31/2020

When the due date of a deposit or return falls on Saturday, Sunday or holiday the due date is automatically extended to the next business day.

PREPARING W-2 FORMS – IT IS IMPORTANT THAT YOU INSERT THE CORRECT CITY NAME ABBREVIATION IN BOX 20. THE ABBREVIATION FOR BENTON HARBOR FOR USE IN BOX 20 IS MIBEN.

IF FORM W-2, BOX 20 IS LEFT BLANK OR DOES NOT CLEARLY IDENTIFY THE LOCALITY NAME AS BENTON HARBOR, YOUR EMPLOYEE WILL EXPERIENCE A DELAY IN PROCESSING THEIR RETURN AND WILL BE DIRECTED TO CONTACT THEIR EMPLOYER TO OBTAIN AND SUBMIT A CORRECTED W-2 TO VALIDATE THE BENTON HARBOR WITHHOLDING.

BENTON HARBOR
Income Tax Department

GR-6-IT

Rev. 11/16/2014

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 the 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:
 - a. We no longer have any business activity in the City of BENTON HARBOR.
 - b. We closed our business on: _____
 - c. We sold our entire business on: _____
 - d. We sold part of our business on: _____
 - e. We sold our business to: _____

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 no.
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- 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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GR-501

**BENTON HARBOR INCOME TAX DEPARTMENT
EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD**

941 01M
Revised 08/11/2016

DO NOT WRITE IN SPACE BELOW TAXPAYER	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. WITHHOLDING TAX DEPOSIT
	«acct »	JAN 2019	02/28/2019	
	5. CONTACT PERSON		6. CONTACT PHONE NO.	

MONTHLY DEPOSIT REQUIRED IF TAX WITHHELD DURING THE FIRST MONTH OF QUARTER EXCEEDS \$100

«name»
«address»
«city state zip»

PAY TO: CITY OF BENTON HARBOR
MAIL TO: P.O. Box 597, Benton Harbor, MI 49023

SIGNATURE

DATE

PRINTED NAME OF SIGNER

TITLE

GR-501

**BENTON HARBOR INCOME TAX DEPARTMENT
EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD**

941 02M
Revised 08/11/2016

DO NOT WRITE IN SPACE BELOW TAXPAYER	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. WITHHOLDING TAX DEPOSIT
	«acct »	FEB 2019	03/31/2019	
	5. CONTACT PERSON		6. CONTACT PHONE NO.	

MONTHLY DEPOSIT REQUIRED IF TAX WITHHELD DURING THE SECOND MONTH OF QUARTER EXCEEDS \$100

«name»
«address»
«city state zip»

PAY TO: CITY OF BENTON HARBOR
MAIL TO: P.O. Box 597, Benton Harbor, MI 49023

SIGNATURE

DATE

PRINTED NAME OF SIGNER

TITLE

GR-941

**BENTON HARBOR INCOME TAX DEPARTMENT
EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD**

941 01Q
Revised 08/11/2016

DO NOT WRITE IN SPACE BELOW TAXPAYER	1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. WITHHOLDING TAX DEPOSIT
	«acct »	1 ST QTR 2019	04/30/2019	
	5. CONTACT PERSON		6. CONTACT PHONE NO.	

QUARTERLY DEPOSIT REQUIRED FOR BALANCE OF TAX WITHHELD DURING QUARTER THAT WAS NOT DEPOSITED FOR FIRST OR SECOND MONTH OF QUARTER

«name»
«address»
«city state zip»

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MAIL TO: P.O. Box 597, Benton Harbor, MI 49023

SIGNATURE

DATE

PRINTED NAME OF SIGNER

TITLE

GR-501

**BENTON HARBOR INCOME TAX DEPARTMENT
EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD**

941 04M

Revised 08/11/2016

DO NOT WRITE IN SPACE BELOW TAXPAYER	1. IDENTIFICATION NUMBER «acct »	2. DEPOSIT PERIOD APR 2019	3. DUE ON OR BEFORE 05/31/2019	4. WITHHOLDING TAX DEPOSIT
	5. CONTACT PERSON		6. CONTACT PHONE NO.	MONTHLY DEPOSIT REQUIRED IF TAX WITHHELD DURING THE FIRST MONTH OF QUARTER EXCEEDS \$100

«name»
«address»
«city state zip»

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MAIL TO: P.O. Box 597, Benton Harbor, MI 49023**

SIGNATURE

DATE

PRINTED NAME OF SIGNER

TITLE

GR-501

**BENTON HARBOR INCOME TAX DEPARTMENT
EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD**

941 05M

Revised 08/11/2016

DO NOT WRITE IN SPACE BELOW TAXPAYER	1. IDENTIFICATION NUMBER «acct »	2. DEPOSIT PERIOD MAY 2019	3. DUE ON OR BEFORE 06/30/2019	4. WITHHOLDING TAX DEPOSIT
	5. CONTACT PERSON		6. CONTACT PHONE NO.	MONTHLY DEPOSIT REQUIRED IF TAX WITHHELD DURING THE SECOND MONTH OF QUARTER EXCEEDS \$100

«name»
«address»
«city state zip»

**PAY TO: CITY OF BENTON HARBOR
MAIL TO: P.O. Box 597, Benton Harbor, MI 49023**

SIGNATURE

DATE

PRINTED NAME OF SIGNER

TITLE

GR-941

**BENTON HARBOR INCOME TAX DEPARTMENT
EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD**

941 02Q

Revised 08/11/2016

DO NOT WRITE IN SPACE BELOW TAXPAYER	1. IDENTIFICATION NUMBER «acct »	2. DEPOSIT PERIOD 2ND QTR 2019	3. DUE ON OR BEFORE 07/31/2019	4. WITHHOLDING TAX DEPOSIT
	5. CONTACT PERSON		6. CONTACT PHONE NO.	QUARTERLY DEPOSIT REQUIRED FOR BALANCE OF TAX WITHHELD DURING QUARTER THAT WAS NOT DEPOSITED FOR FIRST OR SECOND MONTH OF QUARTER

«name»
«address»
«city state zip»

**PAY TO: CITY OF BENTON HARBOR
MAIL TO: P.O. Box 597, Benton Harbor, MI 49023**

SIGNATURE

DATE

PRINTED NAME OF SIGNER

TITLE

GR-501

**BENTON HARBOR INCOME TAX DEPARTMENT
EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD**

941 07M

Revised 08/11/2016

DO NOT WRITE IN SPACE BELOW TAXPAYER	1. IDENTIFICATION NUMBER «acct »	2. DEPOSIT PERIOD JUL 2019	3. DUE ON OR BEFORE 08/31/2019	4. WITHHOLDING TAX DEPOSIT
	5. CONTACT PERSON		6. CONTACT PHONE NO.	

«name»
«address»
«city state zip»

MONTHLY DEPOSIT REQUIRED IF TAX WITHHELD DURING THE FIRST MONTH OF QUARTER EXCEEDS \$100

**PAY TO: CITY OF BENTON HARBOR
MAIL TO: P.O. Box 597, Benton Harbor, MI 49023**

SIGNATURE

DATE

PRINTED NAME OF SIGNER

TITLE

GR-501

**BENTON HARBOR INCOME TAX DEPARTMENT
EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD**

941 08M

Revised 08/11/2016

DO NOT WRITE IN SPACE BELOW TAXPAYER	1. IDENTIFICATION NUMBER «acct »	2. DEPOSIT PERIOD AUG 2019	3. DUE ON OR BEFORE 09/30/2019	4. WITHHOLDING TAX DEPOSIT
	5. CONTACT PERSON		6. CONTACT PHONE NO.	

«name»
«address»
«city state zip»

MONTHLY DEPOSIT REQUIRED IF TAX WITHHELD DURING THE SECOND MONTH OF QUARTER EXCEEDS \$100

**PAY TO: CITY OF BENTON HARBOR
MAIL TO: P.O. Box 597, Benton Harbor, MI 49023**

SIGNATURE

DATE

PRINTED NAME OF SIGNER

TITLE

GR-941

**BENTON HARBOR INCOME TAX DEPARTMENT
EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD**

941 03Q

Revised 08/11/2016

DO NOT WRITE IN SPACE BELOW TAXPAYER	1. IDENTIFICATION NUMBER «acct »	2. DEPOSIT PERIOD 3RD QTR 2019	3. DUE ON OR BEFORE 10/31/2019	4. WITHHOLDING TAX DEPOSIT
	5. CONTACT PERSON		6. CONTACT PHONE NO.	

«name»
«address»
«city_state_zip»

QUARTERLY DEPOSIT REQUIRED FOR BALANCE OF TAX WITHHELD DURING QUARTER THAT WAS NOT DEPOSITED FOR FIRST OR SECOND MONTH OF QUARTER

**PAY TO: CITY OF BENTON HARBOR
MAIL TO: P.O. Box 597, Benton Harbor, MI 49023**

SIGNATURE

DATE

PRINTED NAME OF SIGNER

TITLE

GR-501

**BENTON HARBOR INCOME TAX DEPARTMENT
EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD**

941 10M
Revised 08/11/2016

DO NOT WRITE IN SPACE BELOW TAXPAYER	1. IDENTIFICATION NUMBER «acct »	2. DEPOSIT PERIOD OCT 2019	3. DUE ON OR BEFORE 11/30/2019	4. WITHHOLDING TAX DEPOSIT
	5. CONTACT PERSON		6. CONTACT PHONE NO.	MONTHLY DEPOSIT REQUIRED IF TAX WITHHELD DURING THE FIRST MONTH OF QUARTER EXCEEDS \$100

«name»
«address»
«city state zip»

PAY TO: CITY OF BENTON HARBOR
MAIL TO: P.O. Box 597, Benton Harbor, MI 49023

SIGNATURE

DATE

PRINTED NAME OF SIGNER

TITLE

GR-501

**BENTON HARBOR INCOME TAX DEPARTMENT
EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD**

941 11M
Revised 08/11/2016

DO NOT WRITE IN SPACE BELOW TAXPAYER	1. IDENTIFICATION NUMBER «acct »	2. DEPOSIT PERIOD NOV 2019	3. DUE ON OR BEFORE 12/31/2019	4. WITHHOLDING TAX DEPOSIT
	5. CONTACT PERSON		6. CONTACT PHONE NO.	MONTHLY DEPOSIT REQUIRED IF TAX WITHHELD DURING THE SECOND MONTH OF QUARTER EXCEEDS \$100

«name»
«address»
«city state zip»

PAY TO: CITY OF BENTON HARBOR
MAIL TO: P.O. Box 597, Benton Harbor, MI 49023

SIGNATURE

DATE

PRINTED NAME OF SIGNER

TITLE

GR-941

**BENTON HARBOR INCOME TAX DEPARTMENT
EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD**

941 04Q
Revised 08/11/2016

DO NOT WRITE IN SPACE BELOW TAXPAYER	1. IDENTIFICATION NUMBER «acct »	2. DEPOSIT PERIOD 4TH QTR 2019	3. DUE ON OR BEFORE 01/31/2019	4. WITHHOLDING TAX DEPOSIT
	5. CONTACT PERSON		6. CONTACT PHONE NO.	QUARTERLY DEPOSIT REQUIRED FOR BALANCE OF TAX WITHHELD DURING QUARTER THAT WAS NOT DEPOSITED FOR FIRST OR SECOND MONTH OF QUARTER

«name»
«address»
«city state zip»

PAY TO: CITY OF BENTON HARBOR
MAIL TO: P.O. Box 597, Benton Harbor, MI 49023

SIGNATURE

DATE

PRINTED NAME OF SIGNER

TITLE

City of BENTON HARBOR

Income Tax Department

Revised 08/09/2016

INSTRUCTIONS FOR

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

A. MONTHLY DEPOSITS AND QUARTERLY RETURNS

1. BENTON HARBOR requires a monthly deposit of income tax withheld for the first or second month of a quarter in which the amount withheld exceeds \$100.00. Monthly deposits are made using Form GR-501. Remittance in full payable to the CITY OF BENTON HARBOR is required. Monthly deposits are due on the last day of the month following the month. Example: The monthly deposit, Form GR-501, for May is due June 30.
2. Quarterly returns of income tax withheld are filed using Form GR-941. Remittance payable to CITY OF BENTON HARBOR 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 GR-941, for the first quarter is due April 30.
3. On Forms GR-501 and GR-941, the employer (or service provider) is to complete: box 4, Withholding tax deposit; box 5, Contact person; and box 6, Contact phone number.
4. Mail monthly deposits, Form GR-501, and quarterly returns, Form GR-941, to the BENTON HARBOR INCOME TAX DEPT. PO BOX 597 BENTON HARBOR, MI 49023.
5. A monthly deposit is not required if less than \$100 is withheld during a month.
6. A quarterly return, Form GR-941, is required even though no tax was withheld during a quarter. Under such circumstances, a quarterly return, form GR-941, must be filed showing zero tax withheld.
7. 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.
8. **If you would like to get information on how to file your payments by ACH debit or credit please call THE Income Tax Department.**

B. INITIAL RETURNS

1. Registration forms can be found on the city's website at www.grcity.us/taxforms.
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., physical 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, Form GR-IT-6.
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 CFW-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. Pre-printed forms should be used in filing returns. Forms can be obtained by contacting the Income Tax Department.
2. Verify the name, address and FEIN on the monthly deposit and quarterly return forms (GR-501 and GR-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. **DO NOT TAKE CREDIT FOR A PRIOR YEAR'S WITHHOLDING OVERPAYMENT!** A claim for refund of any prior year's overpayment must be submitted. See Form GR-W-3 for instructions for filing a refund claim.
4. Calculate and remit penalty and interest on all delinquent tax payments and delinquent returns. A sample Penalty and Interest Worksheet, including penalty and interest rates and instructions, is reproduced on the back cover of this booklet. Attach a copy of the penalty and interest worksheet to all delinquent returns and remit the penalty and interest with the tax withheld.

EMPLOYER'S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD

1. Employer's, IRC Sec. 3504 agent's or CPEO's name			6. Federal employers identification number	
2. Address (number, street and room or suite number)			7. Due on or before February 28, 2019	
3. City	4. State	5. Zip code		Revised 10/25/2016

8a. If line 1 is a Sec 3504 agent or a CPEO, Enter client employers name	8b. FEIN of employer listed on line 8a
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SUMMARY OF TAX WITHHELD AND WITHHOLDING TAX PAID		
MONTH/QUARTER	TAX WITHHELD	WITHHOLDING TAX PAID
01M	January	
02M	February	
01Q	March/First Quarter	
	FIRST QUARTER TOTAL	
04M	April	
05M	May	
02Q	June/Second Quarter	
	SECOND QUARTER TOTAL	
07M	July	
08M	August	
03Q	September/ Third Quarter	
	THIRD QUARTER TOTAL	
10M	October	
11M	November	
04Q	December/Fourth Quarter	
	FOURTH QUARTER TOTAL	

9. TOTAL WITHHOLDING TAX PAID (Sum of withholding tax payments reported in column	9.	
10. NUMBER OF W-2 FORMS ATTACHED	10.	
11. TOTAL TAX WITHHELD PER W-2(S)	11.	
12. BALANCE DUE	12.	
13. OVERPAYMENT – ATTACH EXPLANATION *	13.	

*** Submit a letter to request a refund. Include a detailed explanation on the cause of the overpayment. Refunds will not be issued without an explanation.**

Attach Forms W-2 (electronic format or paper copy) and payment of any balance due (line 12).

Under penalties of perjury, I declare that I have examined this return and accompanying documents and, to the best of my knowledge and belief, they are true, correct, and complete.

8. SIGNATURE	9. NAME AND TITLE <i>(Please print)</i>	10. DATE	11. PHONE NUMBER

Enclose the required copies of Forms W-2 and, if necessary, payment of any balance due and/or Form GR-W-3S with Form GR-W-3

Mail to: **BENTON HARBOR INCOME TAX DEPT.
PO BOX 597
BENTON HARBOR MI 49023**

SUPPLEMENT TO EMPLOYER'S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD

1. Employer's, IRC Sec. 3504 agent's or CPEO's name	6. Federal employer identification number
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Revised 11/19/2015

SUMMARY OF WITHHOLDING TAX PAID

If withholding tax payments for the year were made under one or more FEINs, enter the FEIN and the payments made under each FEIN in a separate column

	FEIN UNDER WHICH PAYMENTS WERE SUBMITTED			
	▼ 1st FEIN ▼	▼ 2nd FEIN ▼	▼ 3rd FEIN ▼	▼ 4th FEIN ▼
MONTH OR QUARTER OF PAYMENT	WITHHOLDING TAX PAID	WITHHOLDING TAX PAID	WITHHOLDING TAX PAID	WITHHOLDING TAX PAID
JAN (01M)				
FEB (02M)				
MAR (01Q)				
APR (04M)				
MAY (05M)				
JUN (02Q)				
JUL (07M)				
AUG (08M)				
SEP (03Q)				
OCT (010M)				
NOV (011M)				
DEC (04Q)				
TOTALS (Enter total each separate)				

9. TOTAL WITHHOLDING TAX PAID (Add totals from all columns; enter here and enter on Form GR-W-3, line 9)	
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SUMMARY OF FORMS W-2 SUBMITTED

If the tax withheld as reported on Forms W-2, box 19, was reported under more than one FEIN (Form W-2, box b) enter the FEIN, the number of Forms W-2, the total tax withheld on the forms and the Locality name (Form W-2, box 20) on separate lines for each FEIN

EMPLOYER FEIN (Form W-2, box b)	NUMBER OF FORMS W-2 SUBMITTED	TOTAL TAX WITHHELD (Form W-2, box 19)	LOCALITY NAME ON FORMS W-2 (Form W-2, box 20)
10. TOTAL NUMBER OF FORMS W-2 (Total column; enter here and on Form GR-W-3, line 10)			
11. TOTAL TAX WITHHELD PER W-2s (Total lines in column; enter here and on Form GR-W-3, line 11)			

CITY OF BENTON HARBOR
INSTRUCTIONS FOR
FORM GR-W-3, EMPLOYERS ANNUAL RECONCILIATION OF INCOME TAX WITHHELD AND
FORM GR-W-3S, SUPPLEMENT TO EMPLOYERS ANNUAL RECONCILIATION OF INCOME TAX WITHHELD

Revised 10/25/2016

GENERAL INSTRUCTIONS

Employers withholding BENTON HARBOR income tax are required to annually reconcile the BENTON HARBOR income tax withheld to the BENTON HARBOR income tax withholding paid. Form GR-W-3, Employer's Annual Reconciliation of Income Tax Withheld, is the form used to make this reconciliation. A copy of each Form W-2 issued by the employer is required to be filed with Form GR-W-3. Electronic filing of Forms W-2 via CD-ROM or DVD is allowed by some cities. Refer to the BENTON HARBOR website for information about acceptance of electronic filing of Forms W-2 and the Form W-2 file formats accepted by the BENTON HARBOR. **Forms W-2 cannot be submitted in PDF format.**

IRC Sec. 3405 Agent

An employer's withholding agent under Internal Revenue Code (IRC) Sec. 3405 must also become the employer's withholding agent for the City of BENTON HARBOR. This is accomplished by the Employer and the IRC Sec. 3405 withholding agent filing Form GR-2678, Employer/Payor Appointment of Agent with the city. This type of withholding agent files BENTON HARBOR income tax Form GR-W-3 and the associated Forms W-2 under the withholding agent's federal employer identification number (FEIN). When filing Form GR-W-3 with the city, the reporting agent shall report the employer's name and FEIN on Form GR-W-3. A non-certified professional employer organization (PEO) may be an IRC Sec. 3405 reporting agent.

Certified Professional Employer Organization (CPEO)

Starting in year 2016, a PEO may be certified under IRC Sec. 3511(a)(1). A CPEO becomes the co-employer of record responsible for BENTON HARBOR income tax withholding and must register with the BENTON HARBOR by filing Form GR-SS-4, Employer's Withholding Registration. The CPEO must file Form GR-W-3 and associated Forms W-2 under their FEIN. When filing Form GR-W-3 with the BENTON HARBOR, the CPEO shall report the employer's name and FEIN on Form GR-W-3.

Common Paymaster

A common paymaster must file Form GR-W-3 and associated Forms W-2 under the same FEIN as the one used on the federal Forms W-3 and W-2.

Filing Form GR-W-3

Withholding Payments Made Under More Than One FEIN.

When withholding tax paid was reported to the BENTON HARBOR under more than one FEIN, Form GR-W-3S, Employer's Annual Reconciliation of Income Tax Withheld, must be filed with Form GR-W-3. Form GR-W-3S, Summary of Withholding Tax Paid section identifies all FEIN's under which withholding tax payments were

made and the month or quarter of each payment. The form totals the withholding tax payments made under each FEIN and the totals all of the withholding tax payments made on line 9. The total of all withholding tax payments are also entered on Form GR-W-3, line 9.

Tax Withheld on Forms W-2, Box 19, Reported under More Than One FEIN (Form W-2, box b)

When the Forms W-2 filed with Form GR-W-3 report more than one employer FEIN in Form W-2, box b, Form GR-W-3S must be filed with Form GR-W-3. Form GR-W-3S identifies all FEINs under which Forms W-2 were filed, the number of Forms W-2 filed under each FEIN and the locality name reported, Forms W-2, box 20.

SPECIFIC INSTRUCTIONS FOR FORM GR-W-3

Line 1. Enter the name of the employer, IRC Sec. 3504 agent or CPEO.

Line 2. Enter the street address including suite or room number of the person named on line 1.

Lines 3, 4 and 5. Enter the city, state and zip code under the respective line number.

Line 6. Enter FEIN of the person named on line 1.

Line 7. Enter the due date if not already preprinted.

Line 8. If the entry on line 1 is an IRS Sec. 3504 agent or a CPEO, enter the employer's or co-employer's FEIN

Summary of withholding tax paid section. Under this section report the actual tax withheld each month and the withholding tax deposits and payment made each month or quarter. If withholding tax payments were made under FEIN's in addition to the one reported on line 6, write across this section "SEE FORM GR-W-3S and complete the Summary of Withholding Tax Paid section of Form GR-W-3S.

Line 9. Enter the total withholding tax paid from the lines above or if withholding tax was paid under more than one number, the total from form GR-W-3S, line 9.

Line 10. Enter the number of Forms W-2 attached to this form or if Forms W-2 were filed under more than one FEIN, enter the total from Form GR-W-3S, line 11.

Line 11. Enter the total tax withheld as reported on the attached Forms W-2 or if Forms W-2 were filed under FEINs other than the one reported on line 6, enter the total from Form GR-W-3S, line 11.

Forms W-2 must be submitted with Form GR-W-3. **The preferred format is the federal EFW2 format.** The City Tax Proprietary (CTP) format may also be used. **Electronic format Form W-2 data must be submitted on CD-ROM or DVD.** Refer to the BENTON HARBOR website for specifications. **Forms W-2 cannot be submitted in PDF format.** Paper copies of the actual Forms W-2 are

acceptable. **A listing, summary or printout of Form W-2 data will not be accepted.**

Submit only Forms W-2 for employees subject to the BENTON HARBOR income tax and Forms W-2 reporting BENTON HARBOR tax withheld. Form W-2, box 20, data should only be an authorized locality name abbreviation for BENTON HARBOR, MIBEN or MI-BEN

Line 12. Enter the balance due, line 9 less line 11. If no balance due enter a zero (0). The balance due must be paid full with **Form GR-W-3.**

Line 13. Enter any overpayment, line 11 less line 9. If no overpayment, enter a zero (0). **A refund of any overpayment will not be made unless a letter explaining the overpayment and requesting the refund is submitted with Form GR-W-3.**

Line 14. Have the individual responsible for preparing Form GR-W-3 sign the return on line 14.

Line 15. Type or print the name and title of the individual signing the return on line 14.

Line 16. Enter the date the reconciliation was signed.

Line 17. Enter the phone number of the individual signing the return.

After Form GR-W-3 is completed, please double check the entries on lines 1 through 6. Also, if Form GR-W-3 is submitted by a Sec 3504 agent or a CPEO, check the employer's name and FEIN reported for the employer on lines 8a and 8b.

Filing Form GR-W-3

Mail the completed Form GR-W-3 along with the Forms W-2, payment of any tax due, a letter explaining any overpayment and requesting a refund, if necessary, and Form GR-W-3S, if necessary, to:

BENTON HARBOR Income Tax Department
PO Box 597
BENTON HARBOR, MI 49023

SPECIFIC INSTRUCTIONS FOR FORM GR-W-3S

Line 1. On line one, enter the name as stated on Form GR-W-3, line 1.

Line 6. Enter the FEIN of the person named on Form GR-W-3, line 1.

Summary of Withholding Tax Paid

Complete this section only when withholding tax was paid to BENTON HARBOR under more than one FEIN. Use a separate column to report withholding tax paid under each FEIN by listing the FEIN of the payor and the payments on the line for the corresponding month or quarter. Enter the total withholding tax paid under each FEIN on the totals line of the column. On line 9 enter the grand total of withholding tax paid under all FEINs. Also enter the total withholding tax paid on Form GR-W-3, line 9.

Summary of Forms W-2 submitted

Complete this section only when Forms W-2, filed with Form GR-W-3, report more than one FEIN in box b. Use a separate line for each FEIN reported on Forms W-2, box b. In the related column for each line enter the FEIN, the number of Forms W-2 filed under the FEIN, the total

tax withheld under the FEIN and the acceptable abbreviation for BENTON HARBOR, MIBEN. The abbreviation of MI-BEN is also acceptable for printed paper W-2 forms only.

Line 10. Total the number of forms W-2 listed in this column and enter the total on line 10. Also enter this total on Form GR-W-3, line 10.

Line 11. Total the amount of tax withheld listed in this column and enter the total on line 11. Also enter this total on Form GR-W-3, line 11.

Complete the reconciliation process by completing Form GR-W-3, lines 12 through 17. Submit Form GR-W-3 along with Form GR-W-3 and the related forms W-2.

DISCLAIMER NOTICE

These instructions are interpretations of the Uniform City Income Tax Ordinance, MCLA 141.601 et seq. The BENTON HARBOR Income Tax Ordinance will prevail in any disagreement between these instructions and the ordinance.

CITY OF BENTON HARBOR INCOME TAX DEPARTMENT

PENALTY AND INTEREST WORKSHEET FOR DELINQUENT WITHHOLDING TAX RETURNS

RETURN PERIOD					
DUE DATE					
TAX DUE					
INTEREST					
PENALTY					
MINIMUM P & I					
TOTAL DUE					

Attach a copy of completed worksheet to each delinquent return.

INTEREST CALCULATION INSTRUCTIONS:

Interest is due from the due date of a return until the tax is paid.

Interest Rates:

- For period 1/1/2013 through 12/30/2015 the interest rate is 4.25% per year or 0.0001164 per day.
- For period 1/1/2016 through 06/30/2016 the interest rate is 4.25% per year or 0.0001161 per day.
- For period 7/1/2016 through 12/31/2016 the interest rate is 4.4% per year or 0.0001202 per day.
- For period 1/1/2017 through 06/30/2017 the interest rate is 4.5% per year or 0.0001233 per day.
- For period 7/1/2017 through 12/31/2017 the interest rate is 4.7% per year or 0.0001288 per day.
- For period 1/1/2019 through 06/30/2019 the interest rate is 5.15% per year or 0.0001411 per day.
- For period 7/1/2019 through 12/31/2019 use the interest rate for the last half of 2016, or call the city for interest rate.

Interest rates are set by the Michigan Department of Treasury. The interest rate changes every six months. Interest rates for current or past periods are found on the Michigan Department of Treasury web site, <http://www.michigan.gov/treasury> under Reports and Legal Resources, Revenue Administrative Bulletins. Look for the most recent interest rate bulletin listed under the Revenue Act.

Interest Computation: For Interest Rate Period:

- 1/1/2018 to 06/30/2018: Number of days after due date: _____ times 0.0001411 times tax due = \$ _____
- 7/1/2018 to 12/31/2018: Number of days after due date: _____ times 0.0001482 times tax due = \$ _____
- 1/1/2019 to 06/30/2019: Number of days after due date: _____ times 0.0001616 times tax due = \$ _____

Total interest. Add the interest calculated on the lines above and
Enter on the INTEREST line of the worksheet. Total Interest \$ _____

PENALTY CALCULATION INSTRUCTIONS:

Penalty is due upon failure to timely file a return or failure to timely pay tax due.

Penalty Rate: One percent (1%) of the tax due per month (or portion thereof) per return.

A penalty of one percent of the tax due is applied on the first day after the due date of the return.
An additional penalty of one percent of the tax due is added on the first day of each subsequent month.
Maximum penalty is 25% of the tax due per return.

Penalty Computation:

Number of months delinquent times 1% (.01) times the tax due = \$ _____
Enter the penalty calculated on the PENALTY line of the worksheet.

MINIMUM PENALTY AND INTEREST CALCULATION:

The minimum amount of penalty and interest combined is \$2.00 per return.

Calculation of minimum penalty and interest:

- If total penalty and interest is greater than \$2.00 minimum does not apply.
- If total penalty and interest is less than \$2.00, enter \$2.00 on the MINIMUM P & I line of the worksheet.