

## CITY OF HIGHLAND PARK INSTRUCTIONS FOR HP-941/501

A monthly payment of Highland Park 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.

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 Highland Park and mailed to: City of Highland Park, Income Tax, c/o P.O. Box 239 Eaton Rapids, Mi 48827-0239.

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 BY CALLING (313) 800-5233, Ext 363.

Employer I.D. #-Your Federal Employer Identification Number is used by the City of Highland Park, please print it clearly on your Form HP-941/501. 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.

Final Return-If you do not expect to pay wages subject to tax in the future you must file a HP-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 Highland Park Income Tax, c/o P.O. Box 239 Eaton Rapids, Mi 48827-0239.

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 HPW-3

**Who must file** – Every employer must file for HPW-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 HPW-3 serves as the transmittal statement for Form W-2 Copy A.

W-2 must be submitted for each Employee

- a. From whom Highland Park tax has been withheld during the year, or
- b. Who earned wages in Highland Park or lived in Highland Park 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 Highland Park Income Tax withheld.

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

**Reconciliation** – The reconciliation or Form HPW-3 applies only to City of Highland Park 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 HPW-3. Do not list payments for more than one calendar year. Each year is reconciled separately.

**Filing** – Form HPW-3 must be filed. If line 1 is greater than line 2 payment must accompany Form HPW-3 (Make checks payable to "Treasurer, City of Highland Park). If line 2 is greater than line 1 attach an explanation and request a refund of the overpayment. DO NOT TAKE CREDIT ON ANY HP941/501, a refund will be issued by the City after verification of the facts.

**Mailing** – Mail completed form HPW-3 with forms W-2 to: City of Highland Park, Income Tax, c/o P.O. Box 239 Eaton Rapids, Mi 48827-0239. 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 (313) 800-5233, Ext 363.

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

|                        |    |
|------------------------|----|
| JANUARY                |    |
| FEBRUARY               |    |
| MARCH                  |    |
| QUARTER ENDED MARCH 31 | \$ |
| APRIL                  |    |
| MAY                    |    |
| JUNE                   |    |
| QUARTER ENDED JUNE 30  | \$ |
| JULY                   |    |
| AUGUST                 |    |
| SEPTEMBER              |    |
| QUARTER ENDED SEPT 30  | \$ |
| OCTOBER                |    |
| NOVEMBER               |    |
| DECEMBER               |    |
| QUARTER ENDED DEC. 31  | \$ |
| <b>TOTAL PAID \$</b>   |    |