

## INSTRUCTIONS FOR J941 / 501

A quarterly payment of Jackson income tax withheld is required for each quarter in which the tax is withheld. Payment is due on or before the last day of the month after each calendar quarter.

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 Jackson" and mailed to: City of Jackson, Income Tax 161 W. Mich. Ave., Jackson, Michigan, 49201.

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 788-4044.**

Employer I.D. #-Your Federal Employer Identification Number is used by the City of Jackson and is printed on your Form J941 / 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 J-941 / 501. Complete Forms W-2, Withholding Tax Statement and JW-3, Reconciliation of Income Tax Withheld, and mail within 30 days to City of Jackson Income Tax, 161 W. Mich. Ave., Jackson, Michigan 49201.

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 JW-3

**Who must file**—Every employer must file form JW-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 JW-3 serves as the transmittal statement for Form W-2 Copy A. A form W-2 must be submitted for each employee:

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

This information must be furnished to the City on Copy A or Copy 1 of approved W-2 or PW-2 forms. With prior permission, the City may accept an alphabetical or social security number order listing.

**Reconciliation**—The reconciliation on Form JW-3 applies only to City of Jackson 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 JW-3. Do not list payments for more than one calendar year. Each year is reconciled separately.

**Filing**—Form JW-3 must be filed. If line 1 is greater than line 2 payment must accompany Form JW-3 (Make checks payable to "Treasurer, City of Jackson). If line 2 is greater than line 1 attach an explanation and request a refund of the overpayment. **DO NOT TAKE CREDIT ON ANY J941 / 501, a refund will be issued by the City after verification of the facts.**

**Mailing**—Mail completed form JW-3 with forms W-2 to: City of Jackson, Income Tax, 161 W. Mich. Ave., Jackson, Michigan 49201. 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.

Employer desiring further information may call 788-4044.

### RETAIN AS EMPLOYER'S WORK SHEET TO RECORD DETAILS ON J-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 \$	
<b>TOTAL PAID \$</b>	