WHEN PREPARING W-2 FORMS, CLEARLY IDENTIFY THE LOCALITY IN BOX 20 OF THE FORM AS MI-ION. THIS WILL HELP AVOID CONFUSION WITH OTHER MICHIGAN CITIES WITH AN INCOME TAX.

WHO IS REQUIRED TO WITHHOLD?

Every employer who:

1. Has a location in the City of Ionia; or
2. Is doing business in the City of Ionia.

WITHHOLDING RATES:

Use 1% for:

1. Residents of the City of Ionia working in Ionia.
2. Residents of the City of Ionia working outside of Ionia who are not subject to withholding for the city where they work.

Use .5% for residents of Ionia working in the following cities that also have a city income tax:

- ALBION
- BATTLE CREEK
- BIG RAPIDS
- DETROIT
- FLINT
- GRAND RAPIDS
- GRAYLING
- HAMTRAMCK
- HIGHLAND PARK
- HUNTING
- JACKSON
- LANSING
- LAPEER
- MUSKEGON
- MUSKEGON HEIGHTS
- PONTIAC
- PORT HURON
- PORTLAND
- SAGINAW
- SPRINGFIELD
- WALKER
- EAST LANSING

Use .5% for:

Nonresidents of the City of Ionia working in Ionia.

Access www.cityofionia.org/city-income-tax.php for a list of the addresses located within the City of Ionia.

RETURN TO:
IONIA CITY INCOME TAX
P.O. BOX 512
IONIA, MICHIGAN  48846
ADDRESS SERVICE REQUESTED
CITY OF IONIA
INCOME TAX DIVISION

YEAR 2019 INCOME TAX WITHHOLDING FORMS AND INSTRUCTIONS

THIS BOOKLET CONTAINS THE FOLLOWING FORMS AND INSTRUCTIONS:

NOTICE OF CHANGE OR DISCONTINUANCE

EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD, FORM I-501 (USED FOR MAKING DEPOSIT OF TAX WITHHELD DURING FIRST OR SECOND MONTH OF A QUARTER).

EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD, FORM I-941 (USED FOR REPORTING QUARTERLY INCOME TAX WITHHELD).

EMPLOYER'S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD, FORM IW-3. THIS FORM MUST BE FILED ON OR BEFORE FEBRUARY 28, 2020

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

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

<table>
<thead>
<tr>
<th>QUARTER</th>
<th>DUE DATE</th>
<th>QUARTER</th>
<th>DUE DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>FIRST</td>
<td>04/30/2019</td>
<td>THIRD</td>
<td>10/31/2019</td>
</tr>
<tr>
<td>SECOND</td>
<td>07/31/2019</td>
<td>FOURTH</td>
<td>01/31/2020</td>
</tr>
</tbody>
</table>

IN ADDITION, FOR MONTHLY DEPOSITS, FORM I-501, ARE DUE AS FOLLOWS:

<table>
<thead>
<tr>
<th>MONTH</th>
<th>DUE DATE</th>
<th>MONTH</th>
<th>DUE DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>JANUARY</td>
<td>02/28/2019</td>
<td>JULY</td>
<td>08/31/2019</td>
</tr>
<tr>
<td>FEBRUARY</td>
<td>03/31/2019</td>
<td>AUGUST</td>
<td>09/30/2019</td>
</tr>
<tr>
<td>APRIL</td>
<td>05/31/2019</td>
<td>OCTOBER</td>
<td>11/30/2019</td>
</tr>
<tr>
<td>MAY</td>
<td>06/30/2019</td>
<td>NOVEMBER</td>
<td>12/31/2019</td>
</tr>
</tbody>
</table>

If the necessary forms are not included in this booklet, contact the Income Tax Division at (616) 523-0142, or e-mail us at incometax@ci.ioni.mi.us.

PREPARING W-2 FORMS – IF BOX 20 OF THE W2 FORM IS LEFT BLANK OR DOES NOT CLEARLY IDENTIFY THE LOCALITY AS MI-ION, YOUR EMPLOYEES WILL EXPERIENCE A DELAY IN THE PROCESSING OF THEIR RETURNS.
# CITY OF IONIA

## INCOME TAX DIVISION

## NOTICE OF CHANGE OR DISCONTINUANCE

<table>
<thead>
<tr>
<th>ACCOUNT NUMBER (FEIN)</th>
<th>CHANGES EFFECTIVE ON (Date)</th>
</tr>
</thead>
<tbody>
<tr>
<td>CURRENT LEGAL NAME</td>
<td>CHANGE LEGAL NAME TO</td>
</tr>
<tr>
<td>DBA</td>
<td>CHANGE DBA TO</td>
</tr>
<tr>
<td>CURRENT LEGAL BUSINESS ADDRESS</td>
<td>CHANGE LEGAL BUSINESS ADDRESS TO</td>
</tr>
<tr>
<td>MAILING ADDRESS</td>
<td>CHANGE MAILING ADDRESS TO</td>
</tr>
</tbody>
</table>

**Instructions:** Place an “X” in all boxes that apply. Complete all information for that 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:
  - [ ] We no longer have any business activity in the City of Ionia.
  - [ ] We closed our business on: __________________________
  - [ ] We sold our entire business on: __________________________ We sold our business to:
    - ________________________________  ________________________________  ________________________________
  - [ ] We sold part of our business on: __________________________ 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 __________________________
- [ ] 7. Change in ownership. (Please explain on back)
- [ ] 8. Effective __________________________, we changed our fiscal year ending from ____________ to ____________
  - MONTH/YEAR ________  MONTH ________
- [ ] 9. Other changes. (Please explain on back)

**Signature of Preparer:** __________________________  **Printed Name of Preparer:** __________________________  **Date Prepared:** __________________________  **Preparer’s Phone Number:** (______) - ____

MAIL THIS NOTICE AND ANY CORRESPONDENCE TO: IONIA INCOME TAX DIVISION, P.O. BOX 512, IONIA, MI 48846
### 2019 941 1M

<table>
<thead>
<tr>
<th>1. IDENTIFICATION NUMBER</th>
<th>2. DEPOSIT PERIOD</th>
<th>3. DUE ON OR BEFORE</th>
<th>4. WITHHOLDING TAX DEPOSIT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>JANUARY 2019</td>
<td>02/28/2019</td>
<td></td>
</tr>
</tbody>
</table>

**TAXPAYER NAME AND ADDRESS**

**IMPORTANT**

5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.

**MAKE REMITTANCE PAYABLE TO:**

**CITY OF IONIA**

**MAIL THIS FORM AND PAYMENT TO:**

**CITY OF IONIA INCOME TAX DIVISION**

**P.O. BOX 512**

**IONIA, MI 48846**

---

### 2019 941 2M

<table>
<thead>
<tr>
<th>1. IDENTIFICATION NUMBER</th>
<th>2. DEPOSIT PERIOD</th>
<th>3. DUE ON OR BEFORE</th>
<th>4. WITHHOLDING TAX DEPOSIT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FEBRUARY 2019</td>
<td>03/31/2019</td>
<td></td>
</tr>
</tbody>
</table>

**TAXPAYER NAME AND ADDRESS**

**IMPORTANT**

5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.

**MAKE REMITTANCE PAYABLE TO:**

**CITY OF IONIA**

**MAIL THIS FORM AND PAYMENT TO:**

**CITY OF IONIA INCOME TAX DIVISION**

**P.O. BOX 512**

**IONIA, MI 48846**

---

### 2019 941 1Q

<table>
<thead>
<tr>
<th>1. IDENTIFICATION NUMBER</th>
<th>2. DEPOSIT PERIOD</th>
<th>3. DUE ON OR BEFORE</th>
<th>4. TAX WITHHELD THIS QUARTER</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1ST QUARTER 2019</td>
<td>04/30/2019</td>
<td></td>
</tr>
</tbody>
</table>

**TAXPAYER NAME AND ADDRESS**

**5. ADJUSTMENTS**

6. ADJUSTED TAX WITHHELD

7a. TAX PAID FIRST MONTH OF QUARTER

7b. TAX PAID SECOND MONTH OF QUARTER

8. AMOUNT DUE (Line 6 less line 7a and 7b)

**PAY THIS AMOUNT**

**SIGNATURE**

**TITLE**

**DATE**

**PRINTED NAME OF SIGNER**

---

If final return, check here and complete Notice of Change or Discontinuance in return booklet.
I-501
CITY OF IONIA INCOME TAX DIVISION
EMPLOYER’S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

2019 941 4M

1. IDENTIFICATION NUMBER
2. DEPOSIT PERIOD
3. DUE ON OR BEFORE
4. WITHHOLDING TAX DEPOSIT

APRIL 2019
05/31/2019

TAXPAYER NAME AND ADDRESS

SIGNATURE
TITLE
DATE

PRINTED NAME OF SIGNER

I-501
CITY OF IONIA INCOME TAX DIVISION
EMPLOYER’S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

2019 941 5M

1. IDENTIFICATION NUMBER
2. DEPOSIT PERIOD
3. DUE ON OR BEFORE
4. WITHHOLDING TAX DEPOSIT

MAY 2019
06/30/2019

TAXPAYER NAME AND ADDRESS

SIGNATURE
TITLE
DATE

PRINTED NAME OF SIGNER

I-941
CITY OF IONIA INCOME TAX DIVISION
EMPLOYER’S QUARTERLY RETURN OF INCOME TAX WITHHELD

2019 941 2Q

1. IDENTIFICATION NUMBER
2. DEPOSIT PERIOD
3. DUE ON OR BEFORE
4. TAX WITHHELD THIS QUARTER

2ND QUARTER 2019
07/31/2019

TAXPAYER NAME AND ADDRESS

SIGNATURE
TITLE
DATE

PRINTED NAME OF SIGNER

If final return, check here and complete Notice of Change or Discontinuance in return booklet.

PAY TO:
CITY OF IONIA
MAIL TO:
CITY OF IONIA INCOME TAX DIVISION
P.O. BOX 512
IONIA, MI 48846
### 2019 941 7M

<table>
<thead>
<tr>
<th>1. IDENTIFICATION NUMBER</th>
<th>2. DEPOSIT PERIOD</th>
<th>3. DUE ON OR BEFORE</th>
<th>4. WITHHOLDING TAX DEPOSIT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>JULY 2019</td>
<td>08/31/2019</td>
<td></td>
</tr>
</tbody>
</table>

**TAXPAYER NAME AND ADDRESS**

**Important**
- If deposit is for a period other than box 2, enter the correct period.

**Make remittance payable to:**
City of Ionia

**Mail this form and payment to:**
City of Ionia Income Tax Division
P.O. Box 512
Ionia, MI 48846

**Signature**

**Printed name of signer**

---

### 2019 941 8M

<table>
<thead>
<tr>
<th>1. IDENTIFICATION NUMBER</th>
<th>2. DEPOSIT PERIOD</th>
<th>3. DUE ON OR BEFORE</th>
<th>4. WITHHOLDING TAX DEPOSIT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>AUGUST 2019</td>
<td>09/30/2019</td>
<td></td>
</tr>
</tbody>
</table>

**TAXPAYER NAME AND ADDRESS**

**Important**
- If deposit is for a period other than box 2, enter the correct period.

**Make remittance payable to:**
City of Ionia

**Mail this form and payment to:**
City of Ionia Income Tax Division
P.O. Box 512
Ionia, MI 48846

**Signature**

**Printed name of signer**

---

### 2019 941 3Q

<table>
<thead>
<tr>
<th>1. IDENTIFICATION NUMBER</th>
<th>2. DEPOSIT PERIOD</th>
<th>3. DUE ON OR BEFORE</th>
<th>4. TAX WITHHELD THIS QUARTER</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>3RD QUARTER 2019</td>
<td>10/31/2019</td>
<td></td>
</tr>
</tbody>
</table>

**TAXPAYER NAME AND ADDRESS**

5. Adjustments

6. Adjusted tax withheld

7a. Tax paid first month of quarter

7b. Tax paid second month of quarter

8. Amount due (line 6 less line 7a and 7b)

**Pay this amount**

**Signature**

**Printed name of signer**
2019 941 10M

1. IDENTIFICATION NUMBER
2. DEPOSIT PERIOD
3. DUE ON OR BEFORE
4. WITHHOLDING TAX DEPOSIT

OCTOBER 2019
11/30/2019

[Signature]
[Title]
[Date]

TAXPAYER NAME AND ADDRESS

IMPORTANT

5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.

MONTH YEAR

[Makes remittance payable to: CITY OF IONIA]

MAIL THIS FORM AND PAYMENT TO:
CITY OF IONIA INCOME TAX DIVISION
P.O. BOX 512
IONIA, MI 48846

PRINTED NAME OF SIGNER

Cut on the dotted line

I-501

CITY OF IONIA INCOME TAX DIVISION
EMPLOYER’S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

2019 941 11M

1. IDENTIFICATION NUMBER
2. DEPOSIT PERIOD
3. DUE ON OR BEFORE
4. WITHHOLDING TAX DEPOSIT

NOVEMBER 2019
12/31/2019

[Signature]
[Title]
[Date]

TAXPAYER NAME AND ADDRESS

IMPORTANT

5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.

MONTH YEAR

[Makes remittance payable to: CITY OF IONIA]

MAIL THIS FORM AND PAYMENT TO:
CITY OF IONIA INCOME TAX DIVISION
P.O. BOX 512
IONIA, MI 48846

PRINTED NAME OF SIGNER

Cut on the dotted line

I-941

CITY OF IONIA INCOME TAX DIVISION
EMPLOYER’S QUARTERLY RETURN OF INCOME TAX WITHHELD

2019 941 4Q

1. IDENTIFICATION NUMBER
2. DEPOSIT PERIOD
3. DUE ON OR BEFORE
4. TAX WITHHELD THIS QUARTER

4TH QUARTER 2019
01/31/2020

[Signature]
[Title]
[Date]

TAXPAYER NAME AND ADDRESS

5. ADJUSTMENTS

6. ADJUSTED TAX WITHHELD

7a. TAX PAID FIRST MONTH OF QUARTER

7b. TAX PAID SECOND MONTH OF QUARTER

8. AMOUNT DUE (Line 6 less line 7a and 7b)

PAY THIS AMOUNT

☐ [If final return, check here and complete Notice of Change or Discontinuance in return booklet.

PAY TO: CITY OF IONIA
MAIL TO:
CITY OF IONIA INCOME TAX DIVISION
P.O. BOX 512
IONIA, MI 48846

PRINTED NAME OF SIGNER
INSTRUCTIONS FOR EMPLOYER’S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD

• Check identification information in Box 1 and Box 2.
• Enter tax withheld and tax payment information in the Summary of Withholding Tax Paid section.
• Enter the total withholding tax paid in Box 3.
• Enter the number of W-2 forms attached in Box 4.
• Enter the amount of tax withheld per the W-2 forms attached in Box 5. Include copies of the computer generated summary W-2 forms.
• If the withholding tax paid (Box 3) is less than the tax withheld per the W-2 forms (Box 5), enter the balance due in Box 6. The balance due must be paid in full with this IW-3 form. Make remittance payable to: CITY OF IONIA
• If the withholding tax paid (Box 3) is greater than the tax withheld per the W-2 forms (Box 5), enter the overpayment in Box 7.
• If the withholding tax paid (Box 3) equals the tax withheld per the W-2 forms (Box 5), enter a zero (0) in Boxes 6 and 7.
• Sign the return in Box 8; Print your name and title in Box 9; and Enter the date signed in Box 10.
• Attach the required copies of the W-2 forms or a CD with W-2’s in federal format (see electronic filing instructions on our website www.cityofionia.org) and payment for any balance due to the completed IW-3 form and mail to: IONIA INCOME TAX DIVISION PO BOX 512, IONIA, MI 48846.

*SUBMIT A LETTER EXPLAINING THE OVERPAYMENT AND REQUESTING A REFUND.
CITY OF IONIA
INCOME TAX DIVISION

INSTRUCTIONS FOR FORM I-501, EMPLOYER’S MONTHLY DEPOSIT OF INCOME TAX WITHHELD, AND FORM I-941, EMPLOYER’S QUARTERLY RETURN OF INCOME TAX WITHHELD

A. MONTHLY DEPOSITS AND QUARTERLY RETURNS

1. Monthly deposits are made using Form I-501. Remittance in full payable to the City of Ionia is required. Monthly deposits are due on the last day of the month following the month withheld. Example: The monthly deposit, Form I-501, for May is due June 30.

2. Quarterly returns of Ionia Income Tax withheld are filed using Form I-941. Remittance in full payable to City of Ionia 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 I-941, for the first quarter is due April 30.

3. Mail monthly deposits, Form I-501, and quarterly returns, Form I-941, to the Ionia Income Tax Division, P.O. Box 512, Ionia, MI. 48846

4. A quarterly return, Form I-941, is required even though no tax was withheld during a quarter. Under such circumstances, a quarterly return, Form I-941, must be filed showing zero tax withheld.

5. 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.

B. INITIAL RETURNS

1. Registration via phone accepted at (616) 523-0142. Withholding forms and an employer’s registration packet will be mailed immediately.

2. If you cannot wait for forms to timely file your first return, include a letter with your withholding tax payment providing (FEIN), d.b.a., 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 Division 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.

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 IW-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. Forms should be used in filing returns. If you do not have forms for filing, contact the Income Tax Division at (616) 523-0142 so forms can be mailed to you prior to the due date.

2. If your name, address or FEIN has changed during the year a Notice of Change or Discontinuance should be completed and filed.

3. Form I-941 provides a space for adjustments to correct mistakes made on prior returns from the current calendar year. When an adjustment is reported it must be accompanied by a statement explaining the adjustment. DO NOT TAKE CREDIT FOR A PRIOR YEAR’S OVERPAYMENT. You must file a claim for refund of any prior year’s overpayment.

4. Calculate and remit penalty and interest on all delinquent tax payments and delinquent returns. Call (616) 523-0142 for help in calculating the penalties and interest.