

City of Port Huron Income Tax
INSTRUCTIONS FOR FORM PH-941
EMPLOYER'S RETURN OF INCOME TAX WITHHELD

REGULAR RETURNS

1. Port Huron tax withheld must be remitted quarterly with Form PH-941. The returns are due on the last day of the month, following the end of the quarter.

Make checks payable to:

Treasurer, City of Port Huron

Mail to: Income Tax Division
 100 McMorran Boulevard
 Port Huron, MI 48060

2. If you withhold more than \$50.00 per month you may, **AT YOUR ELECTION**, pay monthly. If you elect to pay monthly, you must do so until you file a written notice electing to return to a quarterly basis. Monthly returns are due on the last day of the following month.
3. If you did not withhold any taxes for the period, state the reason on the back of Form PH-941.
4. If you have temporarily stopped paying wages (such as the seasonal nature of a business), you must continue to file returns. On the back of Form PH-941 provide a brief explanation including the last date you paid wages and the estimated date you expect to resume paying wages.
5. Please use the preprinted forms mailed to you. Check the employer's name, address, and identification number to ensure they are correct. Mark corrections and changes directly on the form.
6. The return provides a space for withholding adjustments to correct mistakes made on prior returns in the same calendar year. Every return that shows an adjustment must include a statement explaining the adjustment. **DO NOT** take credit for a prior year adjustment. You must file a claim requesting a refund for any prior year overpayment.

INITIAL RETURNS

1. Be sure to type or print your Federal Employer Identification Number, business name, address and the period covered on the form. The City of Port Huron **DOES NOT** issue separate identification numbers. Use your Federal Employer Identification Number. If you have applied for, but not received a Federal Employer Identification Number, write "Pending" in the space for the employer identification number.

FINAL RETURNS

1. If you do not expect to withhold the tax in the future, check the box showing a final return. Provide an explanation on the back of the form. If you go out of business or permanently stop being an employer, **you must file a final Form PH-941 within 15 days after you discontinue business.**
2. If the business was sold or transferred, give the name(s) of the new owner(s) and the date the business was transferred on the back of Form PH-941.
3. If a business is sold or transferred during a quarter, both the old and new employers must file returns. Each business is to report only on amounts paid by their entity.
4. If your business has been stopped, give the name and address of the person who will have custody of the books and records of the business on the back of Form PH-941.

Record payments here
RETAIN WITH YOUR RECORDS

QTR	DATE PAID	AMOUNT PAID
1		
2		
3		
4		
	TOTAL PAID ►	