



**INSTRUCTIONS FOR FORM SF-941
EMPLOYER'S RETURN OF INCOME TAX WITHHELD**

MONTHLY OR QUARTERLY PAYMENTS:

Monthly: Employers that withhold \$100.00 or more in any month (in the calendar year) are required to deposit the amount withheld on or before the last day of the next month.

Quarterly: Employers who withhold less than \$100.00 per month are required to deposit the amount on or before the last day of the month following the end of the quarter (i.e. Jan, Feb & March withholdings will be due on or before the last day of April). At the employer's election, you may report and pay monthly.

Form SF-941, 'Employer's return of income tax withheld' should accompany all tax deposits. Remittance in full should be made payable to City of Springfield and mailed to City of Springfield Income Tax Department, 601 Avenue A, Springfield, MI 49037-7774.

If no taxes were withheld, please state the reason on a separate sheet when filing.

If the payment of wages has been temporarily discontinued for any reason (such as seasonal nature of the business), the employer must continue to file a SF-941 return. On the 'Notice of change or discontinuance' form, give the last date wages were paid and the estimated date of resumption, with explanation.

A 'SF W-3, Reconciliation of income tax withheld' form will be included with your SF-941's. This is to be completed and filed by February 28th with the copies of all W-2 forms you have issued for the tax year, along with a copy of all 1099-MISC issued.

Do not take a credit for a prior year's adjustment on the SF-941. You must file a claim for a refund of any prior year's overpayment. This is done when you file SF-W-3 and reconcile the years W-2's with the total SF-941 payments made for that same year.

There are two withholding rates: one percent (1%); half of one percent (1/2%).

Use the 1% rate for:

- a. Springfield residents working in Springfield.
- b. Springfield residents working outside of Springfield who are not subject to a local income tax in the city where they work (i.e. Marshall, Kalamazoo).

Use the 1/2% rate for:

- a. Non-Residents of Springfield working in Springfield.
- b. Springfield residents working outside Springfield who are also subject to a local income tax in the place where they work (i.e. Battle Creek, Albion).

The withholding rates are applied after allowing for the exemptions claimed by the employee for themselves, their spouse and dependents.

INITIAL RETURNS:

If this is your first return write the date when the business was started on the face of the SF-941 return.

Type or print the business name, address, Federal Employer Identification number and period covered, if not pre-printed. Do not use the Employer Identification Number assigned to a prior owner or another employer. The Federal Employer Identification number consists of nine digits, separated as follows: 00-0000000.

If you have applied for but not yet received a Federal Employer Identification Number write "PENDING" in the space for the employer number.

If the business is sold or transferred since the previous quarter (or month) both the old and new employer must file a return but neither should report on compensation paid by the other. In addition, the form 'Notice of change or discontinuance' shall be completed and returned to the Income Tax Department within 30 days of any change or discontinuance.

SALE OR DISCONTINUANCE OF BUSINESS:

An employer who sells or discontinues business must file Notice of Change or Discontinuance. This form is included in the employer packet that was mailed to you and is also available on the City's website.

An employer who goes out of business or permanently ceases to be an employer must file W-2's and SFW-3 by the date the final withholding payment is due.

For your record of payments made

Paid under FEIN: _____ Total W-2's issued: _____

Period	Resident Employee's			Non-Resident Employee's			Date paid
	# Emp.	Wages	Withheld	# Emp.	Wages	Withheld	
January							
February							
March							
April							
May							
June							
July							
August							
September							
October							
November							
December							
		Total Resident			Total Non-Resident		

Reconciliation Worksheet

Total Res. & Non Res. _____
tax withheld

Total amount remitted
(Subtract)- _____

Amount due = _____

Amount to be refunded \$ _____