



RETURN TO:

**INCOME TAX DIVISION
P.O. BOX 549
1020 CITY BLVD.
GRAYLING, MI 49738**

MAIL TO:

2014

**CITY OF GRAYLING
EMPLOYER'S WITHHOLDING TAX
FORMS AND INSTRUCTIONS**

2014

Dear Employer,

This booklet contains all necessary forms for reporting and remitting City of Grayling Income Tax withheld during calendar year 2014.

WHO IS REQUIRED TO WITHHOLD?

Every employer who:

1. Has a location in the City of Grayling, or
2. Is doing business in the City of Grayling

WITHHOLDING RATES:

There are two withholding rates:

1. One percent (1% or .01); and
2. One-half of one percent (.5% or .005).

Use the 1% rate for:

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

Use the 1/2% rate for:

1. Nonresidents working in the City of Grayling.

POINTS OF CONTACT:

We encourage comments and questions. The Income Tax Department numbers are:
Phone: (989) 348-2131 ext. 19
Fax: (989) 348-6752
web: www.cityofgrayling.org
email: incometax@cityofgrayling.org

CITY OF GRAYLING
Income Tax Department
INSTRUCTIONS FOR EMPLOYER'S RETURN
OF INCOME TAX WITHHELD
FORM GR-941

A. REGULAR RETURNS

1. Quarterly returns are required to be filed on Form GR-941. Remittance in full should be made payable to City of Grayling. Mail Form GR-941 and remittance to City of Grayling, Income Tax Department, P.O. Box 549, Grayling, MI 49738. Quarterly returns and payments are due on the last day of the month following the end of the quarter.
2. Monthly reporting is optional. Upon request GR-941 forms will be provided.
3. If no taxes were withheld, the quarterly or monthly Form GR-941 must be filed showing zero tax withheld.
4. 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 returns.

B. INITIAL RETURNS

1. Registration via phone accepted at (989) 348-2131. Forms and an employer's registration packet will be mailed immediately or they may be retrieved online at our website: www.cityofgrayling.org
2. If you cannot wait for the forms to timely file your first return, include a letter with your withholding tax payment providing the following information. Legal Business Name, Federal Employer Identification Number (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. Notify the Income Tax Department as soon as you receive your FEIN.
4. If the business has been sold or transferred during the middle of a reporting period, both the old and new employer must file a return for the period. Neither should report tax withheld by the other.

C. FINAL RETURNS - NOTICE OF CHANGE OR DISCONTINUANCE

1. If no wages are expected to be paid in the future, complete and file a Notice of Change or Discontinuance Form.
2. If the business has been sold or transferred, provide the name of the new owner or owners, the date transferred and their FEIN on the Notice of Change or Discontinuance.
3. Provide the name and address of the person who will have custody of the books and records of the discontinued business on the Notice of Change or Discontinuance.
4. When discontinuing business, Employer's Annual Reconciliation of Income Tax Withheld Form GRW-3 must be filed by the due date for the final Form GR-941. A copy of Withholding Tax Statement and W2's for each employee from whom City of Grayling income tax was withheld during the current year must be filed with the Form GRW-3.

D. ALL EMPLOYERS

1. If you do not have the necessary forms for filing, contact the Income Tax Department at (989) 348-2131, e-mail: incometax@cityofgrayling.org, or visit online at www.cityofgrayling.org under income tax for forms.
2. Form GR-941 provides a space for adjustment 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 OVER PAYMENT.** You must file a claim for refund of any prior year's overpayment.

CITY OF GRAYLING INCOME TAX DEPARTMENT
INSTRUCTION FOR EMPLOYER'S RECONCILIATION OF GRAYLING INCOME TAX WITHHELD
FORM GRW-3
DUE ON OR BEFORE FEBRUARY 28

INSTRUCTIONS FOR GRW-3

1. This form must be accompanied by a Form GRW-2 or W-2 for each employee (A) from whom Grayling income tax has been withheld during the year or (B) who had taxable Grayling income during the year (even though no income tax was withheld).
2. If an employer's total payroll consists of a number of separate units or establishment, the Forms GRW-2 or W-2 may be assembled accordingly and a separate list or tape submitted for each unity. In such case, a summary list or tape should be submitted, the total of which will agree with the corresponding entry to made on Form GRW-3
3. Where the number of Forms GRW-2 or W-2 is large, they may be forwarded in packages of convenient size. When this is done, the package should be identified with the name of the employer and consecutively numbered, and Form GRW-3 should be placed in Package No.1 The number of packages should be indicated immediately after the employer's name on Form GRW-3. All forms and packages sent by mail are required by postal regulations to be sent by first class mail.

✂ - Cut at Line -

GRW-3

DO NOT STAPLE

CITY OF GRAYLING - ADMINISTRATOR - INCOME TAX DIVISION
 Reconciliation of Grayling Income Tax Withheld

1. TOTAL GRAYLING TAX WITHHELD DURING YEAR AS SHOWN ON FORMS GRW-2 OR W-2 ENCLOSED (A)					\$	
2. TOTAL NUMBER OF WITHHOLDING TAX STATEMENTS (FORMS GR-2 OR W-2) TRANSMITTED HEREWITH						
3. TOTAL GRAYLING TAX WITHHELD AS SHOWN ON FORMS GR-941 (Use other side if forms GR-941 were filed monthly)					QUARTER ENDED MARCH 31	\$
					QUARTER ENDED JUNE 30	
THE NAME, ADDRESS AND IDENTIFICATION NUMBER ON THIS FORM MUST BE THE SAME AS USED ON FORMS GR-941 AND GRW-2 OR W-2 IF NOT CORRECT, PLEASE CORRECT					QUARTER ENDED SEPTEMBER 30	
					QUARTER ENDED DECEMBER 31	
					TOTAL (8)	\$
					EMPLOYER IDENTIFICATION NUMBER	
Mail this form together with Forms GRW-2 or W-2 and Adding-Machine Tape or Accounting Machine Listing, showing the total income Tax withheld on Forms GRW-2 or W-2 to: CITY OF GRAYLING - INCOME TAX DIVISION P.O. BOX 549, 1020 CITY BLVD., GRAYLING, MI 49738					FOR CITY USE ONLY COMPARED	GRW-2
						GR-941
IDENTIFICATION NUMBER 1-12		REFERENCE NO. 30-36	AMOUNT - LINE A 38-46	YEAR 48-49	TOTAL - LINE 2 52-56	NAME 73-80

DUE ON OR BEFORE
FEB. 28

✂ Cut at Line

GRW-3

DO NOT STAPLE

CITY OF GRAYLING - ADMINISTRATOR - INCOME TAX DIVISION
 Reconciliation of Grayling Income Tax Withheld

1. TOTAL GRAYLING TAX WITHHELD DURING YEAR AS SHOWN ON FORMS GRW-2 OR W-2 ENCLOSED (A)					\$	
2. TOTAL NUMBER OF WITHHOLDING TAX STATEMENTS (FORMS GR-2 OR W-2) TRANSMITTED HEREWITH						
3. TOTAL GRAYLING TAX WITHHELD AS SHOWN ON FORMS GR-941 (Use other side if forms GR-941 were filed monthly)					QUARTER ENDED MARCH 31	\$
					QUARTER ENDED JUNE 30	
THE NAME, ADDRESS AND IDENTIFICATION NUMBER ON THIS FORM MUST BE THE SAME AS USED ON FORMS GR-941 AND GRW-2 OR W-2 IF NOT CORRECT, PLEASE CORRECT					QUARTER ENDED SEPTEMBER 30	
					QUARTER ENDED DECEMBER 31	
Employer's Copy					TOTAL (8)	\$
					EMPLOYER IDENTIFICATION NUMBER	
Mail this form together with Forms GRW-2 or W-2 and Adding-Machine Tape or Accounting Machine Listing, showing the total income Tax withheld on Forms GRW-2 or W-2 to: CITY OF GRAYLING - INCOME TAX DIVISION P.O. BOX 549, 1020 CITY BLVD., GRAYLING, MI 49738--					FOR CITY USE ONLY COMPARED	GRW-2
						GR-941
IDENTIFICATION NUMBER 1-12		REFERENCE NO. 30-36	AMOUNT - LINE A 38-46	YEAR 48-49	TOTAL - LINE 2 52-56	NAME 73-80

DUE ON OR BEFORE
FEB. 28

TAX WITHHELD AS SHOWN ON FORMS GR-941

JANUARY	\$
FEBRUARY	
MARCH	
APRIL	
MAY	
JUNE	
JULY	
AUGUST	
SEPTEMBER	
OCTOBER	
NOVEMBER	
DECEMBER	
TOTAL	

ENTER TOTAL ON LINE (B) ON OTHER SIDE

TAX WITHHELD AS SHOWN ON FORMS GR-941

JANUARY	\$
FEBRUARY	
MARCH	
APRIL	
MAY	
JUNE	
JULY	
AUGUST	
SEPTEMBER	
OCTOBER	
NOVEMBER	
DECEMBER	
TOTAL	

ENTER TOTAL ON LINE (B) ON OTHER SIDE

CITY OF GRAYLING - ADMINISTRATOR - INCOME TAX DIVISION
Reconciliation of Grayling Income Tax Withheld

GRW-3

DO NOT STAPLE

1. TOTAL GRAYLING TAX WITHHELD DURING YEAR AS SHOWN ON FORMS GRW-2 OR W-2 ENCLOSED (A)		\$			
2. TOTAL NUMBER OF WITHHOLDING TAX STATEMENTS (FORMS GR-2 OR W-2) TRANSMITTED HEREWITH					
3. TOTAL GRAYLING TAX WITHHELD AS SHOWN ON FORMS GR-941 (Use other side if forms GR-941 were filed monthly)		QUARTER ENDED MARCH 31	\$		
		QUARTER ENDED JUNE 30			
THE NAME, ADDRESS AND IDENTIFICATION NUMBER ON THIS FORM MUST BE THE SAME AS USED ON FORMS GR-941 AND GRW-2 OR W-2 IF NOT CORRECT, PLEASE CORRECT		QUARTER ENDED SEPTEMBER 30			
		QUARTER ENDED DECEMBER 31			
<p style="font-size: 2em; opacity: 0.5; text-align: center;">Employer's Copy</p>		TOTAL (8)	\$		
		EMPLOYER IDENTIFICATION NUMBER			
Mail this form together with Forms GRW-2 or W-2 and Adding-Machine Tape or Accounting Machine Listing, showing the total income Tax withheld on Forms GRW-2 or W-2 to: CITY OF GRAYLING - INCOME TAX DIVISION P.O. BOX 549, 1020 CITY BLVD., GRAYLING, MI 49738		FOR CITY USE ONLY COMPARED	GRW-2		
			GR-941		
IDENTIFICATION NUMBER 1-12	REFERENCE NO. 30-36	AMOUNT - LINE A 38-46	YEAR 48-49	TOTAL - LINE 2 52-56	NAME 73-80

DUE ON OR BEFORE
FEB. 28

✂ Cut at Line

CITY OF GRAYLING INCOME TAX DEPARTMENT **GR-941**
EMPLOYERS RETURN OF INCOME TAX WITHHELD

1. EMPLOYER I.D. NO.	2. RETURN PERIOD 2ND QUARTER 2014	3. DUE DATE (DUE ON OR BEFORE) JULY 31, 2014
4. EMPLOYER NAME & ADDRESS		
5. SIGNATURE OF AUTHORIZED AGENT & PHONE #		

1. EMPLOYER I.D. NO.	
6. TAX WITHHELD	
7. ADJUSTMENTS	
8. TOTAL TAX (Total of boxes 6 & 7)	
9. PENALTY & INTEREST	
10. TOTAL DUE (Total of Boxes 8 & 9)	
YEAR 2014	MON/QTR Q2

Instructions for completing Form GR-941 are on the inside back cover of the forms booklet.
Make remittance payable to: CITY OF GRAYLING
Mail remittance with return to: Income Tax Department, P.O. 549, 1020 City Blvd., Grayling, MI 49738

✂ Cut at Line

CITY OF GRAYLING INCOME TAX DEPARTMENT **GR-941**
EMPLOYERS RETURN OF INCOME TAX WITHHELD

1. EMPLOYER I.D. NO.	2. RETURN PERIOD 1ST QUARTER 2014	3. DUE DATE (DUE ON OR BEFORE) APRIL 30, 2014
4. EMPLOYER NAME & ADDRESS		
5. SIGNATURE OF AUTHORIZED AGENT & PHONE #		

1. EMPLOYER I.D. NO.	
6. TAX WITHHELD	
7. ADJUSTMENTS	
8. TOTAL TAX (Total of boxes 6 & 7)	
9. PENALTY & INTEREST	
10. TOTAL DUE (Total of Boxes 8 & 9)	
YEAR 2014	MON/QTR Q1

Instructions for completing Form GR-941 are on the inside back cover of the forms booklet.
Make remittance payable to: CITY OF GRAYLING
Mail remittance with return to: Income Tax Department, P.O. 549, 1020 City Blvd., Grayling, MI 49738

1. Last pay period in which Grayling Taxes were withheld _____

2. Check reason for "Final Return" and answer applicable questions:

Business permanently discontinued

Business temporary discontinued Operations will be resumed on _____

Still operating - Ceased paying wages. _____

Wages will be paid starting _____

Business Sold to: _____

Name _____

Street _____

City _____

3. Your current address: Moved out of City of Grayling

Street _____

City _____

4. Other: _____

1. Last pay period in which Grayling Taxes were withheld _____

2. Check reason for "Final Return" and answer applicable questions:

Business permanently discontinued

Business temporary discontinued Operations will be resumed on _____

Still operating - Ceased paying wages. _____

Wages will be paid starting _____

Business Sold to: _____

Name _____

Street _____

City _____

3. Your current address: Moved out of City of Grayling

Street _____

City _____

4. Other: _____

Notes:

✂ ---Cut at Line ---

CITY OF GRAYLING INCOME TAX DEPARTMENT
EMPLOYERS RETURN OF INCOME TAX WITHHELD

GR-941

1. EMPLOYER I.D. NO.	2. RETURN PERIOD 4TH QUARTER 2014	3. DUE DATE (DUE ON OR BEFORE) JANUARY 31, 2015
4. EMPLOYER NAME & ADDRESS		
5. SIGNATURE OF AUTHORIZED AGENT & PHONE #		

1. EMPLOYER I.D. NO.	
6. TAX WITHHELD	
7. ADJUSTMENTS	
8. TOTAL TAX (Total of boxes 6 & 7)	
9. PENALTY & INTEREST	
10. TOTAL DUE (Total of Boxes 8 & 9)	
YEAR 2014	MON/QTR Q4

Instructions for completing Form GR-941 are on the inside back cover of the forms booklet.
Make remittance payable to: CITY OF GRAYLING
Mail remittance with return to: Income Tax Department, P.O. 549, 1020 City Blvd., Grayling, MI 49738

✂ ---Cut at Line ---

CITY OF GRAYLING INCOME TAX DEPARTMENT
EMPLOYERS RETURN OF INCOME TAX WITHHELD

GR-941

1. EMPLOYER I.D. NO.	2. RETURN PERIOD 3RD QUARTER 2014	3. DUE DATE (DUE ON OR BEFORE) OCTOBER 31, 2014
4. EMPLOYER NAME & ADDRESS		
5. SIGNATURE OF AUTHORIZED AGENT & PHONE #		

1. EMPLOYER I.D. NO.	
6. TAX WITHHELD	
7. ADJUSTMENTS	
8. TOTAL TAX (Total of boxes 6 & 7)	
9. PENALTY & INTEREST	
10. TOTAL DUE (Total of Boxes 8 & 9)	
YEAR 2014	MON/QTR Q3

Instructions for completing Form GR-941 are on the inside back cover of the forms booklet.
Make remittance payable to: CITY OF GRAYLING
Mail remittance with return to: Income Tax Department, P.O. 549, 1020 City Blvd., Grayling, MI 49738

1. Last pay period in which Grayling Taxes were withheld _____

2. Check reason for "Final Return" and answer applicable questions:

Business permanently discontinued

Business temporary discontinued Operations will be resumed on _____

Still operating - Ceased paying wages. (Date) _____

Wages will be paid starting _____ (Date) _____

Business Sold to: _____ Name _____

Street _____ City _____

Moved out of City of Grayling

3. Your current address: Street _____ City _____

4. Other: _____

1. Last pay period in which Grayling Taxes were withheld _____

2. Check reason for "Final Return" and answer applicable questions:

Business permanently discontinued

Business temporary discontinued Operations will be resumed on _____

Still operating - Ceased paying wages. (Date) _____

Wages will be paid starting _____ (Date) _____

Business Sold to: _____ Name _____

Street _____ City _____

Moved out of City of Grayling

3. Your current address: Street _____ City _____

4. Other: _____

City of Grayling

Income Tax Department

NOTICE OF CHANGE OR DISCONTINUANCE

ACCOUNT NUMBER (FEIN):	CHANGE EFFECTIVE ON (DATE):
CURRENT LEGAL NAME:	CHANGE LEGAL NAME TO:
D.B.A.:	CHANGE D.B.A. TO:
CURRENT LEGAL BUSINESS ADDRESS:	CHANGE LEGAL BUSINESS ADDRESS TO:
MAILING ADDRESS:	CHANGE MAILING ADDRESS TO:
EMAIL ADDRESS:	PHONE OR CELL #:

INSTRUCTIONS: Place and "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 has assigned us a federal identification number: _____
- 2. Our federal employer identification number is wrong. The correct number is: _____
- 3. We have incorporated. Our corporate name is: _____
- 4. Our corporate federal employer identification number is: _____
- 5. Discontinue our withholding tax registration:
 - We no longer have any business activity in the City of Grayling.
 - We closed our business
on: _____
 - We sold our entire business TO: _____
on: _____
 - We sold part of our business _____
on: _____ Their FEIN is _____
- 6. Address and phone number where we may be reached following discontinuance of business:

_____	CITY	_____	ZIP	_____	PHONE
STREET					
- 7. Change of ownership. (Please explain on back)
- 8. Effective ___/___/_____, we have changed our fiscal year ending from _____ to _____
MONTH MONTH
- 9. Other changes. (Please explain on back)

SIGNATURE OF PREPARER	PRINT NAME OF PREPARER	DATE PREPARED	PREPARER'S PHONE #

**MAIL THIS NOTICE AND ANY CORRESPONDENCE TO:
INCOME TAX DEPARTMENT, P.O. BOX 549, 1020 CITY BLVD., GRAYLING, MI 49738**