



Form 38

**WITHHOLDING ACCOUNT RECONCILIATION (2016 AND AFTER)
CITY OF GREEN**

P.O. Box 460 • Green OH 44232-0460
330-896-6622

For the Year: _____
DUE Last Day of February

Enter Withholding Amounts from Form 35

Quarters 1. _____ 2. _____ 3. _____ 4. _____

OR

Months
1. _____ 2. _____ 3. _____ 4. _____
5. _____ 6. _____ 7. _____ 8. _____
9. _____ 10. _____ 11. _____ 12. _____

ACCOUNT # / FEDERAL ID _____

| | | |
|----------------|-----------------------------|-------|
| _____ | 1. Number of W-2's | _____ |
| BUSINESS NAME | 2. Total wages | _____ |
| _____ | 3. Total tax W/H From Wages | _____ |
| STREET | 4. Wages x 2.0% Calculated | _____ |
| _____ | 5. Difference | _____ |
| CITY STATE ZIP | | |

MAIL PAYMENTS TO:
P.O. BOX 460
GREEN OH 44232-0460

SEE BELOW FOR INSTRUCTIONS

INSTRUCTIONS

Reconciliation of City Income Tax Withheld and Transmittal of W-2 Forms

See details of changes to Ohio municipal income tax mandated by Ohio House Bill 5 beginning with Tax Year 2016 in Chapter 718 of the Ohio Revised Code (ORC) located at: <http://codes.ohio.gov/orc/718> .

Who Must File:

Each employer located or doing business in Green is required to withhold from each employee the 2% tax on qualifying wages (generally Medicare wages) earned by the employee in the City, and to file Form 38 and remit tax to the Green Income Tax Division.

The reconciliation form must be filed with the CITY OF GREEN DIVISION OF TAXATION, P.O. Box 460, Green, Ohio 44232, **on or before the last day of February**, unless written request for extension has been made to and granted (in writing) by the Administrator. This form must be accompanied by copies of employees' statements (Form W-2) showing: (1) name and address of employee; (2) social security number; (3) gross earnings paid before payroll deductions; (4) amount of GREEN and other city income tax withheld; and (5) name, address, and Green employer identification number. An adding machine tape, listing the amounts of Green income tax withheld, as indicated by individual employee's statements, should be attached thereto.

If line 5 indicates a balance due, the amount thereof must accompany this return.