

About The Return of Income Tax Withheld

In response to employer requests, the City of Canton is providing payroll withholding remittance coupons in the same manner as the IRS and the State. For the tax year 2009, twelve (12) Return of Income Tax Withheld forms are provided in this booklet for taxpayers who remit taxes on a monthly basis. For taxpayers who remit taxes on a quarterly basis four (4) Return of Income Tax Withheld forms are included in this booklet. **The City of Canton does not send separate remittance coupons at the end of each withholding period.** Please use the forms in this booklet to remit the income tax withheld from your employees. Be sure to use the proper dated form which corresponds with the period in which you are remitting the tax.

Employer Withholding and Remittance Obligations

All employers within, or doing business within Canton, who employ one or more persons on a salary, wage, commission or other compensation basis in the business transaction, must withhold City of Canton Income Taxes from the employees' pay. The taxes withheld must be deposited on a monthly basis if the withholdings equal or exceed one thousand dollars (\$1,000.00) during any one calendar month; otherwise, if the taxes withheld total less than one thousand dollars (\$1,000.00) per month, the taxes may be paid quarterly.

Monthly remitters must pay the taxes withheld for the previous month on or before the 20th day of each month. Employers who are required to remit on a quarterly basis must pay the taxes withheld for the previous quarter on or before the last day of the month following the end of the quarter.

Monthly Remittances				Quarterly Remittances		
Month	Due Date	Month	Due Date	Quarter	Ending	Due Date
January	February 20	July	August 20	Jan-Feb-Mar	March 31	April 30
February	March 20	August	September 20	Apr-May-Jun	June 30	July 31
March	April 20	September	October 20	Jul-Aug-Sep	September 30	October 31
April	May 20	October	November 20	Oct-Nov-Dec	December 31	January 31
May	June 20	November	December 20			
June	July 20	December	January 20			

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