

Income Tax Department
City of Portland
259 Kent St.
Portland, MI 48875
Phone: (517) 647-2941
Fax: (517) 647-2938



City of Portland Employer Withholding Booklet

IMPORTANT TAX INFORMATION

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Withholding Information and Instructions for Preparing and Filing

Who is Required to Withhold?

Every employer who:

1. Has a location in the City of Portland; or
2. Is doing business in the City of Portland

An employer is any "individual, partnership, association, corporation, non-profit organization, governmental body or unity or agency, or any other entity . . . that employs 1 or more persons on a salary, bonus, wage, commission or other basis, whether or not the employer is in a business."

An employer who has locations both in and out of the city must withhold from all employees working for him in the city, and from all Portland residents working for him outside the city.

Who Must Register?

Every employer must register by filing their Federal Employer Identification Number (FEIN) with the city. The city will use the FEIN for employer identification. Also required are:

1. Complete name of employer
2. Address
3. Approximate number of employees
4. Date the employer started business or first became subject to the Portland income tax withholding

New employers should submit this information to the Income Tax Department by filing form P-SS-4: *Employer's Withholding Registration*. This form is available online at <https://www.portland-michigan.org/282/Income-Tax-Forms>.

Withholding Rates

Use 1% (.01) for:

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

Use ½% (.005) for:

1. Non-residents of the City of Portland working in Portland

Deposit Requirements

Payments are to be reported in total only, on a Form P-941, which is available on page 4.

- **Quarterly:** The deposit must be received by the City of Portland by the last day of the month following the end of a quarterly period.
- **Monthly:** If during any calendar month other than the last month of a calendar quarter the amount exceeds \$100.00, the employer shall deposit the amount withheld to the city treasurer before the end of the next calendar month.

Annual Reports

An annual report must be made, on Federal Form W-2, or City of Portland Form PW-2, giving the name, address, **FULL** social security number, gross earnings, and Portland tax withheld for each employee from whom the tax has been withheld. These must be submitted to this office, and a copy furnished to each employee, by February 28th of each year. In addition, an annual reconciliation, Form PW-3 (page 6), must accompany the W-2 or PW-2 Forms when they are filed with the City.

Failure to File Return and Payment

An employer who is required to withhold and who fails or refuses to deduct and withhold is liable for the payment of the amount required to be withheld. The liability shall be discharged upon payment of the tax and any penalties and interest charges assessed as provided in the Uniform City Ordinance for such failure or refusal.

Any Further Questions

By Mail:
Income Tax Administrator
259 Kent St.
Portland, MI 48875

By Email:
cityincometax@portland-michigan.org
By Phone:
(517) 647-2941

How to Prepare This Form

1. Please type or print Business name, address, employer identification number, and period covered.
2. Enter the total Actual tax withheld from taxable employees during the quarter for the City of Portland-Income Tax. Adjust current payment of actual tax withheld for under payments from the prior quarter.
3. Enter the total amount to be remitted. ***Pay this amount in full.***
4. Sign and date the voucher.

2026

CITY OF PORTLAND INCOME TAX DEPARTMENT
EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

P-941

| | | | | |
|---------------------------|--|--|---|------------|
| 1. IDENTIFICATION NUMBER | 2. DEPOSIT PERIOD 1M - JANUARY | 3. DUE ON OR BEFORE 02/28/2026 | 4. WITHHOLDING TAX DEPOSIT | |
| TAXPAYER NAME AND ADDRESS | | | IMPORTANT | |
| | | | 5. IF DEPOSIT IS FOR PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD. | MONTH YEAR |

MAKE REMITTANCE PAYABLE TO: CITY OF PORTLAND
MAIL THIS FORM AND PAYMENT TO: CITY OF PORTLAND INCOME TAX DEPARTMENT, 259 KENT ST., PORTLAND, MI 48875

SIGNATURE TITLE

PRINTED NAME OF SIGNER PHONE NUMBER DATE

CUT ON THE DOTTED LINE

2026

CITY OF PORTLAND INCOME TAX DEPARTMENT
EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

P-941

| | | | | |
|---------------------------|---|--|---|------------|
| 1. IDENTIFICATION NUMBER | 2. DEPOSIT PERIOD 2M - FEBRUARY | 3. DUE ON OR BEFORE 03/31/2026 | 4. WITHHOLDING TAX DEPOSIT | |
| TAXPAYER NAME AND ADDRESS | | | IMPORTANT | |
| | | | 5. IF DEPOSIT IS FOR PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD. | MONTH YEAR |

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EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

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| | | | | |
|---------------------------|---|--|---|--|
| 1. IDENTIFICATION NUMBER | 2. DEPOSIT PERIOD 3M - MARCH/1ST QTR | 3. DUE ON OR BEFORE 04/30/2026 | 4. TAX WITHHELD THIS QUARTER | |
| TAXPAYER NAME AND ADDRESS | | | 5. ADJUSTMENTS | |
| | | | 6. ADJUSTED TAX WITHHELD | |
| | | | 7a. TAX PAID FIRST MONTH OF QTR | |
| | | | 7b. TAX PAID SECOND MONTH OF QTR | |
| | | | 8. AMOUNT DUE (Line 6 less Line 7a & 7b) | |

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P-941

| 1. IDENTIFICATION NUMBER | 2. DEPOSIT PERIOD 4M - APRIL | 3. DUE ON OR BEFORE 05/31/2026 | 4. WITHHOLDING TAX DEPOSIT | | |
|---------------------------|--|--|---|--|-------|
| TAXPAYER NAME AND ADDRESS | | | IMPORTANT | | |
| | | | 5. IF DEPOSIT IS FOR PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD. | <table border="1"> <tr> <th>MONTH</th> <th>YEAR</th> </tr> <tr> <td> </td> <td> </td> </tr> </table> | MONTH |
| MONTH | YEAR | | | | |
| | | | | | |

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CITY OF PORTLAND INCOME TAX DEPARTMENT
EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

P-941

| 1. IDENTIFICATION NUMBER | 2. DEPOSIT PERIOD 5M - MAY | 3. DUE ON OR BEFORE 06/30/2026 | 4. WITHHOLDING TAX DEPOSIT | | |
|---------------------------|--------------------------------------|--|---|--|-------|
| TAXPAYER NAME AND ADDRESS | | | IMPORTANT | | |
| | | | 5. IF DEPOSIT IS FOR PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD. | <table border="1"> <tr> <th>MONTH</th> <th>YEAR</th> </tr> <tr> <td> </td> <td> </td> </tr> </table> | MONTH |
| MONTH | YEAR | | | | |
| | | | | | |

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EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

P-941

| | | | | |
|---------------------------|--|--|--|--|
| 1. IDENTIFICATION NUMBER | 2. DEPOSIT PERIOD 6M - JUNE/2nd QTR | 3. DUE ON OR BEFORE 07/31/2026 | 4. TAX WITHHELD THIS QUARTER | |
| TAXPAYER NAME AND ADDRESS | | | 5. ADJUSTMENTS | |
| | | | 6. ADJUSTED TAX WITHHELD | |
| | | | 7a. TAX PAID FIRST MONTH OF QTR | |
| | | | 7b. TAX PAID SECOND MONTH OF QTR | |
| | | | 8. AMOUNT DUE (Line 6 less Line 7a & 7b) | |

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P-941

| | | | | |
|---------------------------|---------------------------------------|--|---|------------|
| 1. IDENTIFICATION NUMBER | 2. DEPOSIT PERIOD 7M - JULY | 3. DUE ON OR BEFORE 08/31/2026 | 4. WITHHOLDING TAX DEPOSIT | |
| TAXPAYER NAME AND ADDRESS | | | IMPORTANT | |
| | | | 5. IF DEPOSIT IS FOR PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD. | MONTH YEAR |

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| | | | | |
|---------------------------|---|--|---|------------|
| 1. IDENTIFICATION NUMBER | 2. DEPOSIT PERIOD 8M - AUGUST | 3. DUE ON OR BEFORE 09/30/2026 | 4. WITHHOLDING TAX DEPOSIT | |
| TAXPAYER NAME AND ADDRESS | | | IMPORTANT | |
| | | | 5. IF DEPOSIT IS FOR PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD. | MONTH YEAR |

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| | | | | |
|---------------------------|---|--|---|--|
| 1. IDENTIFICATION NUMBER | 2. DEPOSIT PERIOD 9M - SEPTEMBER/3RD QTR | 3. DUE ON OR BEFORE 10/31/2026 | 4. TAX WITHHELD THIS QUARTER | |
| TAXPAYER NAME AND ADDRESS | | | 5. ADJUSTMENTS | |
| | | | 6. ADJUSTED TAX WITHHELD | |
| | | | 7a. TAX PAID FIRST MONTH OF QTR | |
| | | | 7b. TAX PAID SECOND MONTH OF QTR | |
| | | | 8. AMOUNT DUE (Line 6 less Line 7a & 7b) | |

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| | | | | |
|---------------------------|---|--|---|------------|
| 1. IDENTIFICATION NUMBER | 2. DEPOSIT PERIOD 10M - OCTOBER | 3. DUE ON OR BEFORE 11/30/2026 | 4. WITHHOLDING TAX DEPOSIT | |
| TAXPAYER NAME AND ADDRESS | | | IMPORTANT | |
| | | | 5. IF DEPOSIT IS FOR PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD. | MONTH YEAR |

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| | | | | |
|---------------------------|--|--|---|------------|
| 1. IDENTIFICATION NUMBER | 2. DEPOSIT PERIOD 11M - NOVEMBER | 3. DUE ON OR BEFORE 12/31/2026 | 4. WITHHOLDING TAX DEPOSIT | |
| TAXPAYER NAME AND ADDRESS | | | IMPORTANT | |
| | | | 5. IF DEPOSIT IS FOR PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD. | MONTH YEAR |

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| | | | | |
|---------------------------|---|--|---|--|
| 1. IDENTIFICATION NUMBER | 2. DEPOSIT PERIOD 12M - DECEMBER/4TH QTR | 3. DUE ON OR BEFORE 01/31/2027 | 4. TAX WITHHELD THIS QUARTER | |
| TAXPAYER NAME AND ADDRESS | | | 5. ADJUSTMENTS | |
| | | | 6. ADJUSTED TAX WITHHELD | |
| | | | 7a. TAX PAID FIRST MONTH OF QTR | |
| | | | 7b. TAX PAID SECOND MONTH OF QTR | |
| | | | 8. AMOUNT DUE (Line 6 less Line 7a & 7b) | |

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INSTRUCTIONS:

- Complete Box 1, 2, and 3.
- Check the box indicating how your W-2 data is submitted.
- Enter tax withheld and tax payment information in the Summary of Withholding Tax Paid section.
- Enter the total withholding tax paid to the City of Portland in Box 4.
- Enter the number of W-2 forms attached in Box 5. The City of Portland accepts electronic W-2s via CD or USB drive in the Federal filing format.
- Enter the amount of tax withheld per the W-2 forms attached in Box 6. Include copies of the computer-generated summary W-2 forms.
- If the withholding tax paid (Box 4) is less than the tax withheld per the W-2 forms (Box 6), enter the balance due in Box 7. **REMIT BALANCE DUE WITH THE PW-3 FORM. PAYABLE TO: CITY OF PORTLAND.**
- If the withholding tax paid (Box 4) is greater than the tax withheld per the W-2 forms (Box 6), enter the overpayment in Box 8. **REFUND REQUESTS MUST ACCOMPANY YOUR PW-3 FORM.**
- If the withholding tax paid (Box 4) equals the tax withheld per the W-2 forms (Box 6), enter a zero (0) in Boxes 7 and 8.
- Sign the return in Box 9; Print your name and title in Box 10; and Enter the date signed in Box 11.
- Attach the required copies of the W-2 forms and payment (if applicable) to the completed PW-3 form and mail to: **CITY OF PORTLAND INCOME TAX DEPARTMENT, 259 KENT ST., PORTLAND, MI 48875**

| | |
|----------------------------|--|
| 1. EMPLOYER NAME & ADDRESS | 2. FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN) |
| | 3. CONTACT NUMBER OR EMAIL |

DUE ON OR BEFORE FEBRUARY 28, 2027

W-2 DATA SUBMITTED VIA: CD USB DRIVE EMAIL PAPER

SUMMARY OF WITHHOLDING TAX PAID

| MONTH/QUARTER | TAX WITHHELD | WITHHOLDING TAX PAID |
|-----------------------------|--------------|----------------------|
| JANUARY | | |
| FEBRUARY | | |
| MARCH | | |
| FIRST QUARTER TOTAL | | |
| APRIL | | |
| MAY | | |
| JUNE | | |
| SECOND QUARTER TOTAL | | |
| JULY | | |
| AUGUST | | |
| SEPTEMBER | | |
| THIRD QUARTER TOTAL | | |
| OCTOBER | | |
| NOVEMBER | | |
| DECEMBER | | |
| FOURTH QUARTER TOTAL | | |

| | | |
|---|-----------|--|
| TOTAL WITHHOLDING TAX PAID | 4. | |
| NUMBER OF W-2 FORM(S) ATTACHED | 5. | |
| TOTAL TAX WITHHELD PER W-2(S) | 6. | |
| (REMIT TAX DUE WITH FORM) BALANCE DUE | 7. | |
| (REFUND: SUBMIT LETTER OF EXPLANATION) OVERPAYMENT | 8. | |

| | | |
|--------------|---------------------------------|----------|
| 9. SIGNATURE | 10. NAME & TITLE (PLEASE PRINT) | 11. DATE |
|--------------|---------------------------------|----------|

W3 Formats

Information about the Federal MMREF and EFW2 format is available on the Social Security Administration website at www.ssa.gov/employer. Both formats are very similar and can both be read.

Note that the record with local information is not required for filing federally. The RS record must be included to provide city information.

The following table lists critical fields, with the location in that format.

| | | MMREF | CTP |
|--------------------------|----------------|-------|-----|
| Local Entity Code | Record | RS | CTW |
| | Start Position | 5 | 12 |
| | Length | 5 | - |
| Local Withholding | Record | RS | CTW |
| | Start Position | 320 | 13 |
| | Length | 11 | - |
| Local Taxable | Record | RS | CTW |
| | Start Position | 309 | 11 |
| | Length | 11 | - |

Local Entity Codes

Use the following entity codes for Portland: POR

CityTax Proprietary

This is a comma-delimited format. That means that each field is separated by a comma. See below for instructions on creating this file from Microsoft Excel. **All text must be in upper case.** If leading zeros on TaxIds or Zipcodes do not show, this is all right. All dollar amounts should be entered as a normal number with decimal point.

First Line: Employer

| | |
|----------------------------|---|
| A. CTE | Text exactly as shown |
| B. Employer FEIN or TaxID | 9 digits – no spaces or punctuation |
| C. Tax Year | 4 digits |
| D. Employer Name | |
| E. Corporate | C if corporation, blank otherwise |
| F. Employer Street Address | No commas |
| G. Employer City | |
| H. Employer State | 2 characters |
| I. Employer Zip Code | 5 digits (or 6 characters if foreign country) |
| J. Employer Plus4 | 4 digits |

Remaining Lines: One per Employee

| | |
|----------------------------|---|
| A. CTW | Text exactly as shown |
| B. Employee SSN | 9 digits – no spaces or punctuation |
| C. Employee Last Name | |
| D. Employee First Name | |
| E. Employee Middle Name | |
| F. Employee Street Address | No commas |
| G. Employee City | |
| H. Employee State | 2 characters |
| I. Employee Zip Code | 5 digits (or 6 characters if foreign country) |
| J. Employee Plus4 | 4 digits |
| K. Federal Wages | Box 1 |
| L. Local Entity Code | POR |
| M. Local Withholding | Entered as normal number with decimal point |
| N. Social Security Wages | Box 3 |
| O. Medicare Wages | Box 5 |
| P. Local Wages | Box 18 |
| Q. Total Deferred | Included in Box 12 |

How to Create CTP Format Using Microsoft Excel

1. Open a new spreadsheet.
2. On the first line, enter the Employer data as specified above, entering one value per column. The letter shown at the start of each line must match the letter at the top of the column in Excel. Skip the column if blank. Ensure all entries are upper case. To start, enter 'CTE' in the first column.
3. For each employee, enter another line, entering CTE in the first column (A) and entering one field per column.
4. Click on the Save button (or select Save from the file menu). At the bottom is a drop down box for Save as type. Click on this drop-down and select 'CSV (Comma delimited)(*.csv).' Then enter a file name and click save.
5. Copy this file to a diskette or compact disc and send it to the Income Tax office.