

# 2025 CITY OF IONIA 2025

## EMPLOYER'S WITHHOLDING TAX FORMS AND INSTRUCTIONS

**WHEN PREPARING W-2 FORMS, CLEARLY IDENTIFY THE LOCALITY IN BOX 20 OF THE FORM AS MI-ION. THIS WILL HELP AVOID CONFUSION WITH OTHER MICHIGAN CITIES WITH AN INCOME TAX.**

### WHO IS REQUIRED TO WITHHOLD?

Every employer who:

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

### WITHHOLDING RATES:

Use 1% (.01) for:

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

Use 1/2% (.005) for residents of Ionia working in the following cities that also have a city income tax:

ALBION	FLINT	HIGHLAND PARK	LAPEER	PORT HURON	WALKER
BATTLE CREEK	GRAND RAPIDS	HUDSON	MUSKEGON	PORTLAND	BENTON HARBOR
BIG RAPIDS	GRAYLING	JACKSON	MUSKEGON HEIGHTS	SAGINAW	EAST LANSING
DETROIT	HAMTRAMCK	LANSING	PONTIAC	SPRINGFIELD	

Use 1/2% (.005) for:

Nonresidents of the City of Ionia working in Ionia.

Access [www.cityofionia.org/229/City-Income-Tax](http://www.cityofionia.org/229/City-Income-Tax) for a list of the addresses located within the City of Ionia.

W-2 forms will be accepted electronically via CD-ROM or USB. For specifications and information contact our office or visit our web page at [www.cityofionia.org/229/City-Income-Tax](http://www.cityofionia.org/229/City-Income-Tax). For more information e-mail: [incometax@ci.ionia.mi.us](mailto:incometax@ci.ionia.mi.us). W-2 information must include box 1 and box 18 information.

QUESTIONS?

CALL: (616) 52

Or visit:

[www.cityofionia.org/229/City-Income-Tax](http://www.cityofionia.org/229/City-Income-Tax)

RETURN TO:  
IONIA CITY INCOME TAX  
P.O. BOX 512  
IONIA, MICHIGAN 48846  
ADDRESS SERVICE REQUESTED

# CITY OF IONIA

## INCOME TAX DIVISION

### YEAR 2025 INCOME TAX WITHHOLDING FORMS AND INSTRUCTIONS

#### THIS BOOKLET CONTAINS THE FOLLOWING FORMS AND INSTRUCTIONS:

NOTICE OF CHANGE OR DISCONTINUANCE

EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD, FORM I-501 (USED FOR MAKING DEPOSIT OF TAX WITHHELD DURING FIRST OR SECOND MONTH OF A QUARTER).

EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD, FORM I-941 (USED FOR REPORTING QUARTERLY INCOME TAX WITHHELD).

EMPLOYER'S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD, FORM IW-3.  
THIS FORM MUST BE FILED ON OR BEFORE FEBRUARY 28, 2026.

INSTRUCTIONS FOR EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD, FORM I-501, AND EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD, FORM I-941

#### QUARTERLY RETURNS, FORM I-941, ARE DUE AS FOLLOWS:

QUARTER	DUE DATE	QUARTER	DUE DATE
FIRST	04/30/2025	THIRD	10/31/2025
SECOND	07/31/2025	FOURTH	01/31/2026

#### IN ADDITION, FOR MONTHLY DEPOSITS, FORM I-501, ARE DUE AS FOLLOWS:

MONTH	DUE DATE	MONTH	DUE DATE
JANUARY	02/28/2025	JULY	08/31/2025
FEBRUARY	03/31/2025	AUGUST	09/30/2025
APRIL	05/31/2025	OCTOBER	11/30/2025
MAY	06/30/2025	NOVEMBER	12/31/2025

If the necessary forms are not included in this booklet, contact the Income Tax Division at (616) 523-0142, or e-mail us at [incometax@ci.ionia.mi.us](mailto:incometax@ci.ionia.mi.us).

*PREPARING W-2 FORMS – IF BOX 20 OF THE W2 FORM IS LEFT BLANK OR DOES NOT CLEARLY IDENTIFY THE LOCALITY AS MI-ION, YOUR EMPLOYEES WILL EXPERIENCE A DELAY IN THE PROCESSING OF THEIR RETURNS.*



2025 941 1M

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD JANUARY 2025	3. DUE ON OR BEFORE 02/28/2025	4. WITHHOLDING TAX DEPOSIT
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**TAXPAYER NAME AND ADDRESS**

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:  
CITY OF IONIA

MAIL THIS FORM AND PAYMENT TO:  
CITY OF IONIA INCOME TAX DIVISION  
P.O. BOX 512  
IONIA, MI 48846

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PRINTED NAME OF SIGNER \_\_\_\_\_

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2025 941 2M

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD FEBRUARY 2025	3. DUE ON OR BEFORE 03/31/2025	4. WITHHOLDING TAX DEPOSIT
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**TAXPAYER NAME AND ADDRESS**

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:  
CITY OF IONIA

MAIL THIS FORM AND PAYMENT TO:  
CITY OF IONIA INCOME TAX DIVISION  
P.O. BOX 512  
IONIA, MI 48846

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PRINTED NAME OF SIGNER \_\_\_\_\_

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2025 941 1Q

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD 1 <sup>ST</sup> QUARTER 2025	3. DUE ON OR BEFORE 04/30/2025	4. TAX WITHHELD THIS QUARTER
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**TAXPAYER NAME AND ADDRESS**

5. ADJUSTMENTS
6. ADJUSTED TAX WITHHELD
7a. TAX PAID FIRST MONTH OF QUARTER
7b. TAX PAID SECOND MONTH OF QUARTER
8. AMOUNT DUE (Line 6 less line 7a and 7b)
PAY THIS AMOUNT ▾

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PRINTED NAME OF SIGNER \_\_\_\_\_

If final return, check here and complete Notice of Change or Discontinuance in return booklet.

PAY TO: CITY OF IONIA  
MAIL TO: CITY OF IONIA INCOME TAX DIVISION  
P.O. BOX 512  
IONIA, MI 48846

2025 941 4M

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD APRIL 2025	3. DUE ON OR BEFORE 05/31/2025	4. WITHHOLDING TAX DEPOSIT
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TAXPAYER NAME AND ADDRESS

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:  
CITY OF IONIA

MAIL THIS FORM AND PAYMENT TO:  
CITY OF IONIA INCOME TAX DIVISION  
P.O. BOX 512  
IONIA, MI 48846

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PRINTED NAME OF SIGNER \_\_\_\_\_

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2025 941 5M

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD MAY 2025	3. DUE ON OR BEFORE 06/30/2025	4. WITHHOLDING TAX DEPOSIT
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TAXPAYER NAME AND ADDRESS

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:  
CITY OF IONIA

MAIL THIS FORM AND PAYMENT TO:  
CITY OF IONIA INCOME TAX DIVISION  
P.O. BOX 512  
IONIA, MI 48846

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PRINTED NAME OF SIGNER \_\_\_\_\_

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2025 941 2Q

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD 2 <sup>ND</sup> QUARTER 2025	3. DUE ON OR BEFORE 07/31/2025	4. TAX WITHHELD THIS QUARTER
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TAXPAYER NAME AND ADDRESS

5. ADJUSTMENTS
6. ADJUSTED TAX WITHHELD
7a. TAX PAID FIRST MONTH OF QUARTER
7b. TAX PAID SECOND MONTH OF QUARTER
8. AMOUNT DUE (Line 6 less line 7a and 7b)
PAY THIS AMOUNT ▾

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PRINTED NAME OF SIGNER \_\_\_\_\_

If final return, check here and complete Notice of Change or Discontinuance in return booklet.

PAY TO: CITY OF IONIA  
MAIL TO: CITY OF IONIA INCOME TAX DIVISION  
P.O. BOX 512  
IONIA, MI 48846

2025 941 7M

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD JULY 2025	3. DUE ON OR BEFORE 08/31/2025	4. WITHHOLDING TAX DEPOSIT
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TAXPAYER NAME AND ADDRESS

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:  
CITY OF IONIA

MAIL THIS FORM AND PAYMENT TO:  
CITY OF IONIA INCOME TAX DIVISION  
P.O. BOX 512  
IONIA, MI 48846

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

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2025 941 8M

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD AUGUST 2025	3. DUE ON OR BEFORE 09/30/2025	4. WITHHOLDING TAX DEPOSIT
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TAXPAYER NAME AND ADDRESS

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:  
CITY OF IONIA

MAIL THIS FORM AND PAYMENT TO:  
CITY OF IONIA INCOME TAX DIVISION  
P.O. BOX 512  
IONIA, MI 48846

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

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2025 941 3Q

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD 3 <sup>RD</sup> QUARTER 2025	3. DUE ON OR BEFORE 10/31/2025	4. TAX WITHHELD THIS QUARTER
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TAXPAYER NAME AND ADDRESS

5. ADJUSTMENTS
6. ADJUSTED TAX WITHHELD
7a. TAX PAID FIRST MONTH OF QUARTER
7b. TAX PAID SECOND MONTH OF QUARTER
8. AMOUNT DUE (Line 6 less line 7a and 7b)
PAY THIS AMOUNT ▾

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

If final return, check here and complete Notice of Change or Discontinuance in return booklet.

PAY TO: CITY OF IONIA  
MAIL TO: CITY OF IONIA INCOME TAX DIVISION  
P.O. BOX 512  
IONIA, MI 48846

2025 941 10M

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD OCTOBER 2025	3. DUE ON OR BEFORE 11/30/2025	4. WITHHOLDING TAX DEPOSIT
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**TAXPAYER NAME AND ADDRESS**

**IMPORTANT**

5. IF DEPOSIT IS FOR A PERIOD OTHER THAN MONTH YEAR  
BOX 2, ENTER THE CORRECT PERIOD.

MAKE REMITTANCE PAYABLE TO:  
CITY OF IONIA

MAIL THIS FORM AND PAYMENT TO:  
CITY OF IONIA INCOME TAX DIVISION  
P.O. BOX 512  
IONIA, MI 48846

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PRINTED NAME OF SIGNER \_\_\_\_\_

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2025 941 11M

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD NOVEMBER 2025	3. DUE ON OR BEFORE 12/31/2025	4. WITHHOLDING TAX DEPOSIT
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**TAXPAYER NAME AND ADDRESS**

**IMPORTANT**

5. IF DEPOSIT IS FOR A PERIOD OTHER THAN MONTH YEAR  
BOX 2, ENTER THE CORRECT PERIOD.

MAKE REMITTANCE PAYABLE TO:  
CITY OF IONIA

MAIL THIS FORM AND PAYMENT TO:  
CITY OF IONIA INCOME TAX DIVISION  
P.O. BOX 512  
IONIA, MI 48846

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PRINTED NAME OF SIGNER \_\_\_\_\_

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2025 941 4Q

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD 4 <sup>TH</sup> QUARTER 2025	3. DUE ON OR BEFORE 01/31/2026	4. TAX WITHHELD THIS QUARTER
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**TAXPAYER NAME AND ADDRESS**

5. ADJUSTMENTS

6. ADJUSTED TAX WITHHELD

7a. TAX PAID FIRST MONTH OF QUARTER

7b. TAX PAID SECOND MONTH OF QUARTER

8. AMOUNT DUE (Line 6 less line 7a and 7b)

PAY THIS AMOUNT ▾

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PRINTED NAME OF SIGNER \_\_\_\_\_

If final return, check here and complete Notice of Change or Discontinuance in return booklet.

PAY TO: CITY OF IONIA  
MAIL TO: CITY OF IONIA INCOME TAX DIVISION  
P.O. BOX 512  
IONIA, MI 48846

**EMPLOYER’S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD**

1. EMPLOYER	2. FEDERAL EMPLOYER IDENTIFICATION NUMBER	
<b>TOTAL GROSS WAGES (W-2 BOX 1)</b>	DUE ON OR BEFORE February 28, 2026	CONTACT PHONE NUMBER

<b>SUMMARY OF WITHHOLDING TAX PAID</b>		
MONTH/QUARTER	TAX WITHHELD	WITHHOLDING TAX PAID
January		
February		
March		
<b>FIRST QUARTER TOTAL</b>		
April		
May		
June		
<b>SECOND QUARTER TOTAL</b>		
July		
August		
September		
<b>THIRD QUARTER TOTAL</b>		
October		
November		
December		
<b>FOURTH QUARTER TOTAL</b>		
	<b>TOTAL WITHHOLDING TAX PAID</b>	<b>3.</b>
NUMBER OF W-2 FORMS ATTACHED		4.
TOTAL TAX WITHHELD PER W-2(S)		5.
BALANCE DUE		6.
<b>OVERPAYMENT - ATTACH EXPLANATION*</b>		
7.		

**\*SUBMIT A LETTER EXPLAINING THE OVERPAYMENT AND REQUESTING A REFUND.**

8. SIGNATURE	9. NAME AND TITLE <i>(Please Print)</i>	10. DATE
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**INSTRUCTIONS FOR EMPLOYER’S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD**

- Enter the employer's name and address in Box 1 and the employer's FEIN in Box 2.
- Enter tax withheld and tax payment information in the Summary of Withholding Tax Paid section.
- Enter the total withholding tax paid in Box 3.
- Enter the number of W-2 forms attached in Box 4.
- Enter the amount of tax withheld per the W-2 forms attached in Box 5. Include copies of the computer generated summary W-2 forms.
- If the withholding tax paid (Box 3) is less than the tax withheld per the W-2 forms (Box 5), enter the balance due in Box 6. The balance due must be paid in full with this IW-3 form. Make remittance payable to: CITY OF IONIA
- If the withholding tax paid (Box 3) is greater than the tax withheld per the W-2 forms (Box 5), enter the overpayment in Box 7. To receive a refund of any overpayment, submit a letter explaining the overpayment and requesting a refund.
- If the withholding tax paid (Box 3) equals the tax withheld per the W-2 forms (Box 5), enter a zero (0) in Boxes 6 and 7.
- Sign the return in Box 8; Print your name and title in Box 9; and Enter the date signed in Box 10.
- Attach the required copies of the W-2 forms or a CD with W-2's in federal format (see electronic filing instructions on our website [www.cityofionia.org](http://www.cityofionia.org)) and payment for any balance due to the completed IW-3 form and mail to: **IONIA INCOME TAX DIVISION PO BOX 512, IONIA, MI 48846.**

# CITY OF IONIA INCOME TAX DIVISION

## INSTRUCTIONS FOR FORM I-501, EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD, AND FORM I-941, EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD

### A. MONTHLY DEPOSITS AND QUARTERLY RETURNS

1. Monthly deposits are made using Form I-501. Remittance in full payable to the City of Ionia is required. Monthly deposits are due on the last day of the month following the month withheld. Example: The monthly deposit, Form I-501, for May is due June 30.
2. Quarterly returns of Ionia Income Tax withheld are filed using Form I-941. Remittance in full payable to City of Ionia is required. Quarterly returns and payments are due on the last day of the month following the end of the quarter. The quarterly return, Form I-941, for the first quarter is due April 30.
3. Mail monthly deposits, Form I-501, and quarterly returns, Form I-941, to the Ionia Income Tax Division, P.O. Box 512, Ionia, MI 48846.
4. A quarterly return, Form I-941, is required even though no tax was withheld during a quarter. Under such circumstances, a quarterly return, Form I-941, must be filed showing zero tax withheld.
5. If the payment of wages has been temporarily discontinued for any reason, such as the seasonal nature of the business, the employer must continue to file returns.

### B. INITIAL RETURNS

1. Withholding forms and an employer's registration packet can be found on our website [www.cityofionia.org](http://www.cityofionia.org). We can also mail forms upon request.
2. If you cannot wait for forms to timely file your first return, include a letter with your withholding tax payment providing (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. A temporary number will be assigned. Notify the Income Tax Division as soon as you receive your FEIN.
4. If a business is sold or transferred at any point during a reporting period, both the old and new employer must file returns for the period. Neither employer should report tax withheld by the other, both employers should use their own FEIN numbers. Also see instructions for Final Returns.

### C. FINAL RETURNS – NOTICE OF CHANGE OR DISCONTINUANCE

1. If no wages are to be paid in the future, complete and file a Notice of Change or Discontinuance.
2. If the business has been sold or transferred, provide the name of the new owner(s), the date transferred and their FEIN. Also, provide the name, address and telephone number of the person who will have custody of the books and records of the discontinued business.
3. When discontinuing a business, the Employer's Annual reconciliation of Income Tax Withheld, Form IW-3, and a W-2 form for each employee must be filed. These forms are due by the end of the month following the end of the quarter of discontinuance.

### D. ALL EMPLOYERS

1. Forms should be used in filing returns. Forms can be found on our website [www.cityofionia.org](http://www.cityofionia.org) or mailed to you upon request.
2. If your name, address or FEIN has changed during the year a Notice of Change or Discontinuance should be completed and filed.
3. Form I-941 provides a space for adjustments 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 OVERPAYMENT.** You must file a claim for refund of any prior year's overpayment.