

**CITY OF SAGINAW**  
**INSTRUCTIONS FOR EMPLOYER'S ANNUAL**  
**RECONCILIATION OF INCOME TAX WITHHELD**

**DUE ON OR BEFORE: FEBRUARY 29, 2024**

**2023 SW-3**

1. EMPLOYER		2. FEDERAL EMPLOYER ID NUMBER	
EMPLOYER E-MAIL		EMPLOYER PHONE NUMBER	
<b>SUMMARY OF WITHHOLDING TAX</b>			
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 PAID	3.
		NUMBER OF W-2 FORMS ATTACHED	4.
		TOTAL TAX WITHHELD PER W-2(S)	5.
		BALANCE DUE	6.
		OVERPAYMENT - ATTACH EXPLANATION	7.
**SUBMIT A LETTER EXPLAINING THE OVERPAYMENT AND REQUESTING A REFUND**			
8. SIGNATURE		9. NAME AND TITLE (PLEASE PRINT)	
		10. DATE	

**INSTRUCTIONS FOR EMPLOYER'S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD**

- Check identification information in Box 1 & Box 2.  
If changes are needed, make corrections and file Notice of Change or Discontinuance Form.
- Enter the total withholding paid in Box 3.
- Enter the number of W-2 forms attached in Box 4.  
The City of Saginaw will accept a cd with W-2 information in the federal or state filing formats. The W-2's can also be uploaded through your Municonnect account.
- Enter the amount of tax withheld per the W-2 forms attached in box 5. Include copies of all W-2's showing the local withholding.
- 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 SW-3 form.
- If the withholding tax paid is (Box 3) is greater than the tax withheld per the W-2 forms (Box 5), enter the overpayment in Box 7.
- 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 & 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 W-2 copies and payment for any balance due to the completed SW-3 form and mail to:  
**CITY OF SAGINAW INCOME TAX OFFICE**  
**1315 S WASHINGTON AVE**  
**SAGINAW, MI 48601**  
**MAKE CHECKS PAYABLE TO:**  
**CITY OF SAGINAW INCOME TAX OFFICE**