



COURTESY WITHHOLDING REGISTRATION CITY OF LORAIN INCOME TAX DIVISION

Terri Soto, Treasurer

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Courtesy Withholding is Payroll Tax withheld as a "Courtesy" to those employees who are residents of Lorain but do not perform work within the City of Lorain. If your employee is working in another taxing city, the Courtesy Rate should be the difference between the employment city's tax rate and the City of Lorain's rate which is 2.5%. If the employee is not withheld elsewhere, the Courtesy Rate should be 2.5%. Courtesy Withholding is not mandatory, but helps alleviate the burden of the employee at tax time.

BUSINESS NAME: _____

FEDERAL ID or SSN: _____

CONTACT NAME: _____

ADDRESS: _____

PHONE NUMBER:(____) _____ FAX NUMBER:(____) _____

Payroll Department must complete this form...List below the Name, last four of Social Security number and Addresses of the Employees for whom your company will be remitting Courtesy Withholding. If you prefer, the list can be emailed or faxed. The list will be verified by our office to ensure that employees are residents of the City of Lorain. You will be notified if there are any concerns.

Name	Last four SSN	Address
1.		
2.		
3.		
4.		
5.		
6.		

Lorain Resident _____%

In-Office only file # _____

6/10/16 MM