

Form WSHS-AR

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(Rev. 11/04/2022)

**Metro Supportive Housing Services Tax
Employer's Annual Withholding Reconciliation Return**



Account # SHW-		FEIN or SSN		Tax Year	
Name				<input type="checkbox"/> Amended Return <input type="checkbox"/> Ceased Business Date: _____	
Mailing Address <input type="checkbox"/> Check if changed				Phone Number	
City	State/Prov	ZIP Code	Business Entity Type: (check one)		
			<input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> S-corporation <input type="checkbox"/> Estate/Trust		

METRO SHS TAX WITHHELD

Enter tax withheld as reported on Metro SHS Employer's Withholding Quarterly Return, Form WSHS-QR.

1. 1st Quarter	1	
2. 2nd Quarter	2	
3. 3rd Quarter	3	
4. 4th Quarter	4	
5. Annual tax withheld as reported on quarterly returns	5	

ANNUAL TAX WITHHELD AS REPORTED TO EMPLOYEES ON W-2s

6. Number of W-2s issued with SHS tax withheld	6	
7. Annual tax withheld as reported on W-2s	7	
8. Difference between line 7 and line 5	8	

- If line 8 is positive, a balance is due. Please submit payment using Form WIT-V.
- If line 8 is negative, a credit exists. Credits are automatically carried forward to the next tax year and should be claimed on the next quarterly withholding return that is filed.

QUARTERLY WITHHOLDINGS AS REPORTED TO EMPLOYEES ON W-2s

Complete this section only if line 8 does not equal zero. Otherwise, leave blank.

9. 1st Quarter	9	
10. 2nd Quarter	10	
11. 3rd Quarter	11	
12. 4th Quarter	12	
13. Enter sum of line 9 through line 12	13	

14. Explanation of difference: _____

The undersigned declares that the information given on this report is true. The undersigned is authorized to act as a representative of the filer. Filers of incomplete returns may be subject to civil penalties of up to \$500.

Signature of Preparer _____ Date _____

Preparer's Name _____ Preparer Phone Number () _____

METRO SUPPORTIVE HOUSING SERVICES EMPLOYER'S WITHHOLDING TAX FORM WSHS-AR ANNUAL WITHHOLDING RECONCILIATION RETURN INSTRUCTIONS

GENERAL INFORMATION

File and Pay Online and Manage Your Tax Accounts at Pro.Portland.gov. Portland Revenue Online (PRO) allows you to:

- Register your business and withholding tax accounts
- Update your account information
- File quarterly withholding returns and annual withholding reconciliation returns
- Make payments
- Upload W-2s
- View correspondence mailed to you
- Provide Third-Party Access to your tax preparer

For more information and to create your account, visit Pro.Portland.gov.

Filing requirements. All Metro employers who withhold the Metro Supportive Housing Services (SHS) Tax from employees' wages are required to file Form WSHS-AR, Metro Supportive Housing Services Employer's Annual Withholding Reconciliation Return. The annual withholding reconciliation return utilizes information from quarterly withholding returns and employee W-2s.

Filing Deadline. The 2022 form is due January 31, 2023. If you stop doing business during 2022 or no longer have employees subject to withholding, Form WSHS-AR is due 30 days after your final payroll.

Extensions. The Revenue Division does not allow an extension of time to remit withholding taxes or to file quarterly withholding or annual reconciliation returns.

Amendments. To file an amended Form WSHS-AR, check the box indicating that the return is amended and include a copy of your original return with your amended return. Attach any necessary amended WSHS-QR forms to the amended Form WSHS-AR. Send your amended forms to the address below.

REQUIRED EMPLOYER W-2 SUBMISSIONS

All employers who withhold the Metro Supportive Housing Services tax for employees, and all employers located within Metro who have employees with \$200,000 or more of Metro wages, must electronically submit employee W-2 information. W-2s are submitted separately from Form

WSHS-AR and must be submitted electronically through Portland Revenue Online (PRO) at Pro.Portland.gov. If an employer cannot file electronically, they may request permission to use an alternate filing method by contacting the Revenue Division at (503) 865-4748 or EmployerWithholding@portlandoregon.gov.

FAILURE TO FILE PENALTIES

Metro employers who fail to file Form WSHS-AR will be charged a \$100 penalty. Failure to submit W-2s will result in a \$50 penalty for each W-2 not submitted, with a maximum penalty of \$2,500.

ANNUAL WITHHOLDING RECONCILIATION RETURN FILING INSTRUCTIONS

Rounding. Round off cents to whole dollars on your return and schedules. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3. If two or more amounts must be added to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

DEMOGRAPHICS

Account #. Enter your full Metro SHS Withholding Tax Account number beginning with SHW followed by ten digits. If you do not know your number, leave field blank.

FEIN or SSN. Enter the Federal Employer Identification Number (FEIN) or Social Security Number (SSN) of the employer.

Tax Year. Enter the tax year associated with the annual withholding reconciliation return.

Name. Enter the legal name of the employer.

Amended Return Box. Check this box if you are filing an amended return and have already submitted an original return. You must include a copy of your original return with your amended return. If you also filed amended quarterly withholding returns, please include copies. Fill in all amounts on your amended return, even if they are the same as originally filed.

Ceased Business Date. Check this box if you have ceased business and indicate the date.

Mailing Address. Enter your current mailing address. If the address for the year you are filing has changed, check the box indicating the change.

Phone Number. Enter a contact number for an authorized representative of the business.

Business Entity Type. Mark the appropriate box to indicate the employer's type of business entity.

METRO SHS TAX WITHHELD

Line 1. 1st Quarter Tax Withheld. Enter the total Metro income tax reported as withheld for Q1 on Form WSHS-QR, line 1.

Line 2. 2nd Quarter Tax Withheld. Enter the total Metro income tax reported as withheld for Q2 on Form WSHS-QR, line 1.

Line 3. 3rd Quarter Tax Withheld. Enter the total Metro income tax reported as withheld for Q3 on Form WSHS-QR, line 1.

Line 4. 4th Quarter Tax Withheld. Enter the total Metro income tax reported as withheld for Q4 on Form WSHS-QR, line 1.

Line 5. Annual Tax Withheld as reported on Quarterly Withholding Returns. Enter the total from lines 1 through line 4.

ANNUAL TAX WITHHELD AS REPORTED TO EMPLOYEES ON W-2S

Line 6. Number of W-2s issued with SHS tax withheld. Enter the number of W-2s issued to employees that indicate Metro Supportive Housing Services tax was withheld.

Line 7. Annual Tax Withheld as reported on W-2s. Enter the total amount of Metro Supportive Housing Services tax shown on employee W-2s that was withheld during the tax year.

Line 8. Difference between line 7 and 5. If line 8 is positive, a balance is due. Please submit payment using Form WIT-V. If line 8 is negative, a credit exists. Credits are automatically carried forward to the next tax year and should be claimed on the next quarterly withholding return that is filed.

If line 8 is not equal to zero, complete lines 9 through 14. Unless you submit amended quarterly withholding returns, the information provided on lines 9 through 14 will be applied to previously filed quarterly periods to adjust the tax withheld to correspond with the amount reported as withheld on employee W-2s. If there is a difference on line 8 and you do not provide information on lines 9 through 14 or submit amended quarterly withholding returns, an adjustment for the full amount of the difference will be applied to the first quarter of the tax year.

QUARTERLY WITHHOLDINGS AS REPORTED TO EMPLOYEES ON W-2S

Line 9. 1st Quarter Tax reported on W-2s. Enter the total Metro income tax reported as withheld for Q1 on all employee W-2s.

Line 10. 2nd Quarter Tax reported on W-2s. Enter the total Metro income tax reported as withheld for Q2 on all employee W-2s.

Line 11. 3rd Quarter Tax reported on W-2s. Enter the total Metro income tax reported as withheld for Q3 on all employee W-2s.

Line 12. 4th Quarter Tax reported on W-2s. Enter the total Metro income tax reported as withheld for Q4 on all employee W-2s.

Line 13. Annual Tax Withheld as reported to employees on W-2s. Enter the total from lines 9 through line 12.

Line 14. Explanation of Difference. Enter an explanation of why there is a difference between line 7 and line 5.

SIGNATURE

Signature of Preparer. An authorized representative of the business must sign the return. By signing the return, you acknowledge, under penalty of false swearing, that the information on the return is true, correct, and complete.

Date. Enter the date that the return is signed.

Preparer's Name. Print the name of the preparer of the return.

Preparer Phone Number. Enter the phone number of the preparer.

MAILING INSTRUCTIONS

Mail your Form WSHS-AR separately from your 2021 4th quarter Form WSHS-QR. If you amend Form WSHS-AR, you will also need to amend Form WSHS-QR. Make a copy for your records. Send your return to:

Processing – Metro SHS Tax
111 SW Columbia St, Suite 600
Portland, OR 97201-5840