

NEW YORK STATE
OFFICE OF THE STATE COMPTROLLER

DIVISION OF AUDITS AND ACCOUNTS

BULLETIN NO. P-129

July 16, 1976

ATTENTION: Payroll Officers - All Departments and Agencies

SUBJECT: Withholding Tax Sub-Vouchers PR-6

While the Comptroller has the primary responsibility for reporting withholding tax information for all employees paid on machine and type-written payrolls to the Federal Government, New York State and New York City, State departments and agencies have an important role to exercise in assisting the Department of Audit and Control with the verification of this withholding tax data. It is incumbent upon State agencies to follow the procedures outlined in this bulletin to insure that the withholding tax figures which are reported to the various levels of government by the Department of Audit and Control are accurate.

Monthly Withholding Tax Sub-Vouchers (PR-6), are produced at month end to report taxes withheld and tax adjustments made during the month. Separate sub-vouchers are produced for Federal, New York State and New York City Withholding Taxes.

The sub-voucher is divided into two sections: the upper portion lists the amount of tax withheld for each payroll processed during the month for the agency, the lower portion lists in detail lines for each tax adjustment processed during the month from AC230's and the Bi-Weekly Payroll Adjustment List PDL-17. Adjustment Transactions, which are initiated by agency letter and/or the Department of Audit and Control can be distinguished from AC230's by a reference number with the prefix "T". An illustrated sample of a Federal Withholding Tax Sub-Voucher PR-6 is attached.

Adjusted tax totals are computed and printed at the end of each sub-voucher. This figure is the amount of the specific withholding tax credited to the agency for that month.

The State department or agency upon receiving the Withhold Tax Sub-Vouchers must take the following action:

1. Verify the machine-prepared payroll deduction for withholding tax on the PR-6 with those on the agency's copy of the New York State Register.
2. Verify the manually-prepared payroll deduction for withholding tax on the PR-6 with those on the agency's employee posting cards and/or the agency's copy of typewritten payrolls.

3. Verify withholding tax adjustments on the PR-6 with the agency's copies of Report of Check Returned for Refund or Exchange (AC-230) and the Bi-Weekly Payroll Adjustment List PDL-17.

If the withholding tax figures on the Withholding Tax Sub-Vouchers are in agreement with those on the agency's records, the PR-6 should be filed with the agency's tax records.

However, if the withholding tax figures on the Withholding Tax Sub-Vouchers are not in agreement, the Department of Audit and Control must be notified as soon as possible so that the necessary adjustments can be made.

Any questions regarding the procedures outlined in this bulletin or related problems which develop subsequent to this issuance should be directed to Mr. Harold Canter at the following address or telephone number:

Department of Audit and Control
Revenue Section, 4th Floor
A.E. Smith State Office Building
Albany, New York 12236

(518) 474-8329

Attention: Harold Canter

PR-6 (1)

NYS DEPARTMENT OF AUDIT AND CONTROL
FEDERAL WITHHOLDING TAX SLBVCUCHER

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FOR THE MONTH ENDED 04-30-76 (2)

AGENCY 28020

BINGHAMTON SUNY

(3) 914-FEDERAL TAX WITHHELD
WARRANT NUMBER

AMOUNT

(4)	80414118	123,195.38	(5)
	80428045	125,535.74	
	042176	165.59	(6)
	C401006	126.05	
	C423001	147.36	

AGENCY 28020 TOTAL FED TAX WITHHELD

249,170.12 *

(7) 555-FEDERAL TAX ADJUSTMENTS
EMPLOYEE NAME REFERENCE

LINE

AMOUNT

03007	MARY E NEWCOME	CCC13	50.00-	(8)
51282	M CHESLER	00023	2.62-	
58011	RICHARD B HART	CG026	12.99-	
00794	MICHAEL MILKOVIC	T0278	654.26-	

AGENCY 28020 TOTAL FED TAX ADJUSTMENTS

719.87-*

AGENCY 28020 TOTAL ADJUSTED FED TAX

248,450.25 ** (10)

Explanation of Illustrated PR-6

1. Form Designation
2. Report For the Month Ended
3. Withheld Tax Section - Code and I.D.
 - 914 - Federal Tax Withheld
 - 915 - State Tax Withheld
 - 916 - New York City Tax Withheld
4. Payrolls processed - machine prepared and typewritten - both with warrant date and schedule number
5. Dollar Amount of Tax Withheld on machine prepared payrolls
6. Dollar amount of Tax Withheld on typewritten payrolls
7. Adjustments to Withheld Tax Section - Code and I.D.
 - 555 - Federal Tax Adjustment
 - 556 - State Tax Adjustment
 - 557 - New City Tax Adjustment
8. Dollar Amount of Adjustment made with line number and name reference
9. Reference number to AC230's Adjustments processed by the agency. "T" prefixed reference numbers are Adjustments initiated by Audit and Control.
10. Adjusted Tax Total - For the specific Withheld Tax for the month

