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## GENERAL FILING INFORMATION

W-3 Reconciliations: The W-3 form shall be filed complete with W-2's attached or an approved listing with prior Tax Administrator consent before it will be considered filed on or before February 28<sup>th</sup> of the year following the taxable year.

Each employer within or employer doing business within shall be liable for the payment of this tax required to be deducted or withheld, whether or not such taxes have in fact been withheld.

**1099-MISC. Payments:** Any person/employer required by the IRS to report on Form 1099-MISC payments to individuals not treated as employees for services performed shall also report such payment to the Municipality when services were performed in the Municipality. 1099-MISC must be submitted on or before February 28<sup>th</sup> of the year following the taxable year.