



Income Tax Department

Filing of Form 1099-MISC

Act 211 of 2003, effective November 26, 2003, states that a person required under the internal revenue code to file a form 1099-MISC for a tax year is required to file a copy of form 1099-MISC with the city reported as the payee's address on the form 1099-MISC if that city imposes a city income tax.

ACCEPTABLE FILING METHODS

The Income Tax Department will accept filing of form 1099-MISC via any of the three filing methods listed below:

1. A paper copy of form 1099-MISC filed with the Internal Revenue Service (IRS);
2. A copy of the data file used to comply with the filing requirements of the Internal Revenue Service for filing form 1099-MISC filed on a 3.5 inch disk or on a CD-ROM. (Refer to Rev. Proc. 2003-52 for file specifications); or
3. A printout of the data required on form 1099-MISC sorted in taxpayer ID order.

The Income Tax Department prefers receiving data via method number 2 on a 3.5 inch disk or on a CD-ROM.

Regardless of the filing method, the data or paper copies are to be sorted in taxpayer ID order.

PERSONS TO BE INCLUDED IN FILED DATA

The data filed under the any of the three acceptable methods is to include data on persons:

1. Listing an address on the form 1099-MISC that is located within the city limits of Grand Rapids; or
2. Who performed work or services in the City of Grand Rapids for the issuer of the Form 1099-MISC.

ADDRESSES LOCATED IN THE CITY OF GRAND RAPIDS

A Grand Rapids Street Directory is located on the Income Tax Department section of the City's web site. Please refer to the street directory to determine if an address is located within the City of Grand Rapids.

DUE DATE

The 1099-MISC data is due on the same date they are to be filed with the Internal Revenue Service. The last day of February for persons filing via paper or magnetic media with the IRS, and the last day of March for persons filing via electronic methods with the IRS.

MAIL FORMS TO

Grand Rapids Income Tax Department
PO Box 2528
Grand Rapids, MI 49501-2528