

FILING INSTRUCTIONS

On or before the last day of February, any individual or business entity that compensates (on a commission, rental or contract basis) any individual who is either:

- (1) a Lancaster resident, or
- (2) a non-Lancaster resident who did work in Lancaster, or
- (3) a non-Lancaster resident, who received rental income for property located in Lancaster

must furnish copies of federal form 1099-MISC or an equivalent to the City of Lancaster. If the above mentioned applies, mark the box "1099-MISC issued & attached". However, if the above does not apply, mark the box "1099-MISC were not issued" and return by February 28. Failure to file Form 1099-N by February 28 will result in a penalty of \$10 per month or part month up to a maximum of \$50.

Please direct this form to the person responsible for issuing 1099-MISC forms.

Signed _____ Title _____

Fed. ID No. _____ Date _____

Phone No. (_____) _____

**CITY OF LANCASTER, OHIO
1099 MISC. NOTIFICATION**

**MAIL TO: DIVISION OF TAXATION
CITY OF LANCASTER
P.O. BOX 128
LANCASTER, OH 43130-0128**

PHONE: (740) 687-6606

FOR TAX YEAR ENDING:

DUE BY:

INDICATE BOX THAT APPLIES:

1099-MISC ISSUED & ATTACHED

1099-MISC WERE NOT ISSUED

1099-MISC MUST BE ATTACHED