



BENTON HARBOR

Port of Opportunities

Income Tax Department Filing of Form 1099-MISC

The Michigan Income Tax Act, MCL 206.707, 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 that 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. The City of Benton Harbor imposes a city income tax.

ACCEPTABLE FILING METHODS

The Income Tax Department will accept filing of form 1099-MISC via:

1. A paper copy of form 1099-MISC filed with the Internal Revenue Service (IRS); or
2. A copy of the data file used to comply with the filing requirements of the Internal Revenue Service for filing form 1099-MISC with such file submitted on a CD-ROM or DVD using file name: 1099MISC2015- followed by the federal tax id of submitter. (Example file name: 1099MISC2015-123456789). Refer to IRS Publication 1220 for data file specifications.

The Income Tax Department prefers receiving data on a CD-ROM or DVD.

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 is to include data on persons:

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

ADDRESSES LOCATED IN THE CITY OF BENTON HARBOR

A Benton Harbor 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 Benton Harbor.

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 the last day of March for persons filing via an electronic method with the IRS.

MAIL FORMS TO

Benton Harbor Income Tax Department
PO Box 597
Benton Harbor, MI 49023

History: Act 211 of the Public Acts of 2003, effective 11/26/2003, repealed 1/1/2012. Act 38 of the Public Acts of 2011, effective January 1, 2012.