



CITY OF LANCASTER
INCOME TAX-DEPARTMENT
POST OFFICE BOX 128
LANCASTER, OHIO 43130

IMPORTANT TAX INFORMATION

EMPLOYER MUNICIPAL WITHHOLDING BOOKLET

***Legislative Update- Beginning January 1, 2024
Individuals under 18 years of age are exempt from
paying municipal income tax.**

Lancaster City Tax rate is 2.3%

W2 ELECTRONIC MEDIA FILING FOR CIVICA CMI TAX SOFTWARE

Pursuant to Section 718.03(H) of the State of Ohio HB5, if an employer reports local W-2 information for an employee, the employer is required to file all of the employee's local W-2 information.

The Social Security Administration has reserved positions 308-512 of the RS record for local tax reporting. The change to those positions are listed below for tax year 2016 forward.

<u>Position</u>	<u>Field</u>	<u>Length</u>	<u>Description</u>
338-412	Supplemental Data 1	75	Municipality Name, no abbreviations

MUNICIPAL QUALIFYING WAGES FOR WITHHOLDING

Effective Date: January 1, 2018 – Ohio Revised Code Sec. 718.03

Medicare Wages

An employer is required to withholding only on “qualifying wages,” which are wages as defined in Internal Revenue Code Section 3121(a), generally the Medicare Wage Box of the Form W-2.

- **Medicare Exempt Employees** – are subject to the requirements for “qualifying wages” in the Medicare Wage Box of the Form W-2 even though that box will remain blank.
- **Cafeteria Plans** – IRC Section 125 wages are not included in the definition of Medicare wages and do not need to be deducted from the Medicare Wage Box.
- **401(k), 457 and Supplemental Unemployment Compensation Benefits** – These items should all be included in the Medicare Wage Box and are subject to withholding requirements.

- **Nonqualified Deferred Compensation Plan** – Income from nonqualified plans is included in the definition of “qualifying wages” at the time the income is deferred and is subject to withholding requirements.
- **Stock Options** – Income from the exercise of stock options is included in the definition of “qualifying wages” and is subject to withholding requirements.
- **Disqualifying Disposition of an Incentive Stock Option** – Employer is not required to withhold, but the income is considered “qualifying wages” and the recipient is liable for the tax.

Note: As an employer, if the Medicare Wage Box is not the largest wage figure on the W-2 form, a written explanation will be required.

INSTRUCTIONS FOR PREPARING AND FILING FORM W1

Who Must File:

Any employer, agent of an employer, or other payer located or doing business in the Municipality shall withhold from each employee an amount equal to the qualifying wages of the employee earned by the employee in the Municipality multiplied by the applicable rate of 2.30%, except for qualifying wages for which withholding is not required under Section 183.052 of this Chapters ordinance effective January 1, 2018. An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the employer, agent, or other payer directly, indirectly, or constructively pays the qualifying wages to, or credits the qualifying wages to the benefit of, the employee. In addition to withholding the amounts required, an employer, agent of an employer, or other payer may also deduct and withhold, on the request of an employee, taxes for the municipal corporation in which the employee is a resident.

Failure to File Return and Pay Tax:

All taxes, including taxes withheld or required to be withheld from wages by an employer, and remaining unpaid after they become due shall bear interest on the amount of the unpaid tax at the rate of the federal short-term rate, rounded to the nearest whole number percent, plus five percent. The Taxpayers upon whom said taxes are imposed, and the employers required by the ordinance effective January 1, 2018 to deduct, withhold and pay taxes imposed by the Ordinance effective January 1, 2018, shall be liable in addition thereto, to a penalty of fifty (50%) percent of the amount not timely paid.

How to Prepare This W1 Form:

Line 1 – Enter qualifying wages PAID to all employees during the period for which this return is made. If no compensation was paid during the period, so indicate and

return form Q1. A W1 form is required regardless of withholdings for that period. Use the first column under Lancaster Employees for wages actually earned in Lancaster and use the 2nd column Lancaster Residents (courtesy tax) for wages earned by Lancaster residents and tax at the courtesy rate.

- Line 2 – Include only those wages included in Line 1 that are NOT subject to Lancaster tax.
- Line 3 – Subtract Line 1 from 2 to obtain net qualifying wages subject to Lancaster tax.
- Line 4 – For the first column "Lancaster Employees", multiply wages from Line 3 by Lancaster tax rate. For the second column, if applicable, multiply income from Line 3 by courtesy rate (.013%). This column is primarily used by employers located outside of Lancaster who withhold Lancaster tax as a courtesy to the Lancaster resident.
- Line 5 – If your payment is not received by the required due date, you will be assessed interest charges equal to the "Federal short-term rate plus 5%", rounded to the nearest whole number percent, plus five percent.
- Line 6 – If your payment is not received by the required due date, you will be assessed penalty on unpaid withholding tax equal to fifty (50%) of the amount not timely paid.
- Line 7 – Add Lines 4 through 6 and enter this amount here.
- Line 8 – Adjust current payment of actual tax withheld for under or over payment in previous period.
- Line 9 – Enter total amount to be remitted.

CITY OF LANCASTER – MONTHLY RETURN OF TAX WITHHELD

☐ AMENDED **RETURN WITH PAYMENT**

	LANCASTER EMPLOYEES	LANCASTER RESIDENTS (COURTESY TAX)
1. QUALIFYING WAGES.....	\$ _____	\$ _____
2. LESS NON-TAXABLE WAGES	\$ _____	\$ _____
3. NET QUALIFYING WAGES.....	\$ _____	\$ _____
4. LANCASTER TAX (2.30% OF LINE 3) (COURTESY RATE 1.3 OR OTHER %)	\$ _____	\$ _____
5. INTEREST (.58% PER MONTH)	\$ _____	\$ _____
6. PENALTY (50% OF LINE 4).....	\$ _____	\$ _____
7. BALANCE DUE.....	\$ _____	\$ _____
8. ADJUSTMENTS	\$ _____	
9. TOTAL DUE (LINES 7 PLUS OR MINUS LINE 8)	\$ _____	

I hereby certify that the information and statements contained herein and in any schedules or exhibits attached are true and correct.

(Signed) _____

(Print Name and Title) _____

Phone No. (_____) _____

THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF LANCASTER INCOME TAX

MAIL TO:

**CITY OF LANCASTER
INCOME TAX DEPARTMENT
POST OFFICE BOX 128
LANCASTER, OHIO 43130-0128
Telephone (740) 687-6606**

Account No. _____
NAME AND ADDRESS

Fein: _____

FOR THE PERIOD ENDING
JANUARY 31, 2024

DUE ON OR BEFORE
FEBRUARY 15, 2024

Notify the Income Tax Department promptly of any change in ownership or name and address shown above. **FORM W1**

CITY OF LANCASTER – MONTHLY RETURN OF TAX WITHHELD

☐ AMENDED **RETURN WITH PAYMENT**

	LANCASTER EMPLOYEES	LANCASTER RESIDENTS (COURTESY TAX)
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7. BALANCE DUE.....	\$ _____	\$ _____
8. ADJUSTMENTS	\$ _____	
9. TOTAL DUE (LINES 7 PLUS OR MINUS LINE 8)	\$ _____	

I hereby certify that the information and statements contained herein and in any schedules or exhibits attached are true and correct.

(Signed) _____

(Print Name and Title) _____

Phone No. (_____) _____

THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF LANCASTER INCOME TAX

MAIL TO:
CITY OF LANCASTER
INCOME TAX DEPARTMENT
POST OFFICE BOX 128
LANCASTER, OHIO 43130-0128
Telephone (740) 687-6606

Account No. _____
NAME AND ADDRESS

Fein: _____

FOR THE PERIOD ENDING
FEBRUARY 28, 2024

DUE ON OR BEFORE
MARCH 15, 2024

Notify the Income Tax Department promptly of any change in ownership or name and address shown above. **FORM W1**

CITY OF LANCASTER – MONTHLY RETURN OF TAX WITHHELD

☐ AMENDED **RETURN WITH PAYMENT**

	LANCASTER EMPLOYEES	LANCASTER RESIDENTS (COURTESY TAX)
1. QUALIFYING WAGES.....	\$ _____	\$ _____
2. LESS NON-TAXABLE WAGES	\$ _____	\$ _____
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7. BALANCE DUE	\$ _____	\$ _____
8. ADJUSTMENTS	\$ _____	
9. TOTAL DUE (LINES 7 PLUS OR MINUS LINE 8)	\$ _____	

I hereby certify that the information and statements contained herein and in any schedules or exhibits attached are true and correct.

(Signed) _____

(Print Name and Title) _____

Phone No. (_____) _____

THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF LANCASTER INCOME TAX

MAIL TO:

**CITY OF LANCASTER
INCOME TAX DEPARTMENT
POST OFFICE BOX 128
LANCASTER, OHIO 43130-0128
Telephone (740) 687-6606**

Account No. _____
NAME AND ADDRESS

Fein: _____

FOR THE PERIOD ENDING
MARCH 31, 2024

DUE ON OR BEFORE
APRIL 15, 2024

Notify the Income Tax Department promptly of any change in ownership or name and address shown above. **FORM W1**

CITY OF LANCASTER – MONTHLY RETURN OF TAX WITHHELD

☐ AMENDED **RETURN WITH PAYMENT**

	LANCASTER EMPLOYEES	LANCASTER RESIDENTS (COURTESY TAX)
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8. ADJUSTMENTS	\$ _____	
9. TOTAL DUE (LINES 7 PLUS OR MINUS LINE 8)	\$ _____	

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(Signed) _____

(Print Name and Title) _____

Phone No. (_____) _____

THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF LANCASTER INCOME TAX

MAIL TO:
CITY OF LANCASTER
INCOME TAX DEPARTMENT
POST OFFICE BOX 128
LANCASTER, OHIO 43130-0128
Telephone (740) 687-6606

Account No. _____

Fein: _____

FOR THE PERIOD
ENDING **APRIL 30, 2024**

NAME AND ADDRESS

DUE ON OR BEFORE
MAY 15, 2024

Notify the Income Tax Department promptly of any change in ownership or name and address shown above. **FORM W1**

CITY OF LANCASTER – MONTHLY RETURN OF TAX WITHHELD

☐ AMENDED **RETURN WITH PAYMENT**

	LANCASTER EMPLOYEES	LANCASTER RESIDENTS (COURTESY TAX)
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8. ADJUSTMENTS	\$ _____	
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(Signed) _____

(Print Name and Title) _____

Phone No. (_____) _____

THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF LANCASTER INCOME TAX

MAIL TO:
CITY OF LANCASTER
INCOME TAX DEPARTMENT
POST OFFICE BOX 128
LANCASTER, OHIO 43130-0128
Telephone (740) 687-6606

Account No. _____

Fein: _____

NAME AND ADDRESS

FOR THE PERIOD ENDING
MAY 31, 2024

DUE ON OR BEFORE
JUNE 17, 2024

Notify the Income Tax Department promptly of any change in ownership or name and address shown above. **FORM W1**

CITY OF LANCASTER – MONTHLY RETURN OF TAX WITHHELD

☐ AMENDED **RETURN WITH PAYMENT**

	LANCASTER EMPLOYEES	LANCASTER RESIDENTS (COURTESY TAX)
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I hereby certify that the information and
statements contained herein and in any schedules
or exhibits attached are true and correct.

(Signed) _____

(Print Name and Title) _____

Phone No. (_____) _____

THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF LANCASTER INCOME TAX

MAIL TO:
CITY OF LANCASTER
INCOME TAX DEPARTMENT
POST OFFICE BOX 128
LANCASTER, OHIO 43130-0128
Telephone (740) 687-6606

Account No. _____

Fein: _____

NAME AND ADDRESS

FOR THE PERIOD ENDING
JUNE 30, 2024

DUE ON OR BEFORE
JULY 15, 2024

Notify the Income Tax Department promptly of any change in ownership or name and address shown
above. **FORM W1**

CITY OF LANCASTER – MONTHLY RETURN OF TAX WITHHELD

☐ AMENDED **RETURN WITH PAYMENT**

	LANCASTER EMPLOYEES	LANCASTER RESIDENTS (COURTESY TAX)
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(Signed) _____

(Print Name and Title) _____

Phone No. (_____) _____

THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF LANCASTER INCOME TAX

MAIL TO:

**CITY OF LANCASTER
INCOME TAX DEPARTMENT
POST OFFICE BOX 128
LANCASTER, OHIO 43130-0128
Telephone (740) 687-6606**

Account No. _____
NAME AND ADDRESS

Fein: _____

FOR THE PERIOD ENDING
JULY 31, 2024

DUE ON OR BEFORE
AUGUST 15, 2024

Notify the Income Tax Department promptly of any change in ownership or name and address shown above. **FORM W1**

CITY OF LANCASTER – MONTHLY RETURN OF TAX WITHHELD

☐ AMENDED **RETURN WITH PAYMENT**

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statements contained herein and in any schedules
or exhibits attached are true and correct.

(Signed) _____

(Print Name and Title) _____

Phone No. (_____) _____

THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF LANCASTER INCOME TAX

MAIL TO:

**CITY OF LANCASTER
INCOME TAX DEPARTMENT
POST OFFICE BOX 128
LANCASTER, OHIO 43130-0128
Telephone (740) 687-6606**

Account No. _____
NAME AND ADDRESS

Fein: _____

FOR THE PERIOD ENDING
AUGUST 31, 2024

DUE ON OR BEFORE
SEPTEMBER 16, 2024

Notify the Income Tax Department promptly of any change in ownership or name and address shown
above. **FORM W1**

CITY OF LANCASTER – MONTHLY RETURN OF TAX WITHHELD

☐ AMENDED **RETURN WITH PAYMENT**

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(Signed) _____

(Print Name and Title) _____

Phone No. (_____) _____

THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF LANCASTER INCOME TAX

MAIL TO:
CITY OF LANCASTER
INCOME TAX DEPARTMENT
POST OFFICE BOX 128
LANCASTER, OHIO 43130-0128
Telephone (740) 687-6606

Account No. _____
NAME AND ADDRESS

Fein: _____

FOR THE PERIOD ENDING
SEPTEMBER 30, 2024

DUE ON OR BEFORE
OCTOBER 15, 2024

Notify the Income Tax Department promptly of any change in ownership or name and address shown above. **FORM W1**

CITY OF LANCASTER – MONTHLY RETURN OF TAX WITHHELD

☐ AMENDED **RETURN WITH PAYMENT**

	LANCASTER EMPLOYEES	LANCASTER RESIDENTS (COURTESY TAX)
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I hereby certify that the information and
statements contained herein and in any schedules
or exhibits attached are true and correct.

(Signed) _____

(Print Name and Title) _____

Phone No. (_____) _____

THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF LANCASTER INCOME TAX

MAIL TO:

**CITY OF LANCASTER
INCOME TAX DEPARTMENT
POST OFFICE BOX 128
LANCASTER, OHIO 43130-0128
Telephone (740) 687-6606**

Account No. _____
NAME AND ADDRESS

Fein: _____

FOR THE PERIOD ENDING
OCTOBER 31, 2024

DUE ON OR BEFORE
NOVEMBER 15, 2024

Notify the Income Tax Department promptly of any change in ownership or name and address shown
above. **FORM W1**

CITY OF LANCASTER – MONTHLY RETURN OF TAX WITHHELD

☐ AMENDED **RETURN WITH PAYMENT**

	LANCASTER EMPLOYEES	LANCASTER RESIDENTS (COURTESY TAX)
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(Signed) _____

(Print Name and Title) _____

Phone No. (_____) _____

THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF LANCASTER INCOME TAX

MAIL TO:
CITY OF LANCASTER
INCOME TAX DEPARTMENT
POST OFFICE BOX 128
LANCASTER, OHIO 43130-0128
Telephone (740) 687-6606

Account No. _____
NAME AND ADDRESS

Fein: _____

FOR THE PERIOD ENDING
NOVEMBER 30, 2024

DUE ON OR BEFORE
DECEMBER 16, 2024

Notify the Income Tax Department promptly of any change in ownership or name and address shown above. **FORM W1**

CITY OF LANCASTER – MONTHLY RETURN OF TAX WITHHELD

☐ AMENDED **RETURN WITH PAYMENT**

	LANCASTER EMPLOYEES	LANCASTER RESIDENTS (COURTESY TAX)
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8. ADJUSTMENTS	\$ _____	
9. TOTAL DUE (LINES 7 PLUS OR MINUS LINE 8)	\$ _____	

Account No. _____

Fein: _____

NAME AND ADDRESS

FOR THE PERIOD ENDING
DECEMBER 31, 2024

DUE ON OR BEFORE
JANUARY 15, 2025

I hereby certify that the information and
statements contained herein and in any schedules
or exhibits attached are true and correct.

(Signed) _____

(Print Name and Title) _____

Phone No. (_____) _____

THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO:
CITY OF LANCASTER INCOME TAX

MAIL TO:
CITY OF LANCASTER
INCOME TAX DEPARTMENT
POST OFFICE BOX 128
LANCASTER, OHIO 43130-0128
Telephone (740) 687-6606

Notify the Income Tax Department promptly of any change in ownership or name and address shown
above. **FORM W1**

GENERAL INFORMATION

On or before February 28, each employer must file a withholding reconciliation on the City of Lancaster Form W3. Copies of all W-2 forms applicable to the reconciliation must be attached. All W-2's must include the name, address, the entire social security number, qualifying wages, city tax withheld, name of city for which tax was withheld, and any other compensation provided to the Individual.

Any individual(s) or business entity compensating individuals on a commission, rental or contract labor basis must provide copies of the 1099-NEC/1099-MISC or appropriate earning statement on or before February 28. All 1099's shall require the same information as required of the W-2 forms as stated above. Notification of 1099's issued can be found on form 1099-NEC/1099-MISC. If none, check the appropriate box and return by February 28. If you are not the person responsible for issuing 1099's, then please direct the forms to the appropriate person.

SPECIFIC FILING INFORMATION

The Form W3 provides boxes for showing actual withholding payments made during the year. Sections 1 through 7 must be completed. The completed Form W3 and all attachments must be submitted to the City of Lancaster-Income Tax Department, P.O. Box 128, Lancaster, OH 43130-0128 on or before February 28.

Failure to file Form W3 with W-2's by February 28 will result in a penalty of \$25. Any questions should be referred to the Income Tax Department at (740) 687-6606.

Special Notice-The City of Lancaster now accepts electronic filing of year-end W-2 and reconciliation information. Employer must use the SSA format that includes local tax information.

RECONCILIATION FORM FOR CITY OF LANCASTER
SUBMIT BY FEBRUARY 28. W-2'S MUST BE ATTACHED

MAIL TO: DIVISION OF TAXATION Phone: (740) 687-6606
CITY OF LANCASTER
P.O. BOX 128
LANCASTER, OH 43130-0128

FOR TAX YEAR ENDING 2024

PAYMENT ENCLOSED ☐

REFUND REQUESTED ☐

SEE INSTRUCTIONS

NAME & ADDRESS:

FEIN:

Acct

No:

FORM W3

JANUARY	JULY
FEBRUARY	AUGUST
MARCH	SEPTEMBER
APRIL	OCTOBER
MAY	NOVEMBER
JUNE	DECEMBER

1. NO. OF LANCASTER W-2'S... _____
2. LANCASTER WAGES SUBJECT TO WITHHOLDING TAX... \$ _____
3. AMOUNT OF LANCASTER TAX WITHHELD \$ _____
4. AMOUNT OF COURTESY TAX WITHHELD..... \$ _____
5. TOTAL LANCASTER TAX PAID
6. LATE FEE, PENALTY INTEREST \$ _____
7. AMOUNT DUE \$ _____

I hereby certify that the information and statements contained herein are true and correct.

Signed _____ Title _____

Federal ID no. _____ Acct No. _____

Phone no. _____ Date _____.

CITY OF LANCASTER, OHIO – 1099-MISC NOTIFICATION

FORM 1099-MISC

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

Phone: (740) 687-6606

FOR TAX YEAR 2024 DUE BY: February 28, 2025

INDICATE BOX THAT APPLIES

1099-MISC ISSUED & ATTACHED ☐
1099-MISC WERE NOT ISSUED ☐

NAME & ADDRESS Account No:

FILING INSTRUCTIONS

On or before the last day of February file form 1099-MISC for each person whom you have paid during the year:

- At least \$600 in:
- Rents.
- Prizes and awards.
- Other income payments.
- Generally, the cash paid from a notional principal contract to an individual, partnership, or estate.
- Payments to an attorney.
- In addition, use Form 1099-MISC to report that you made direct sales of at least \$5,000 of consumer products to a buyer for resale anywhere other than a permanent retail establishment.

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

Signed _____ Title _____
Federal ID no. _____ Acct No. _____
Phone no. _____ Date _____

1099-MISC MUST BE ATTACHED

CITY OF LANCASTER, OHIO – 1099-NEC

FORM 1099-NEC

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

Phone: (740) 687-6606

FOR TAX YEAR 2024 DUE BY: February 28, 2025

INDICATE BOX THAT APPLIES
1099-NEC ISSUED & ATTACHED ☐
1099-NEC WERE NOT ISSUED ☐

NAME & ADDRESS Account No:

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-NEC issued & attached”. However, if the above does not apply, mark the box “1099-NEC were not issued” and return by February 28. Failure to file Form 1099-NEC by February 28 will result in a penalty of \$25..

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

Signed _____ Title _____
Federal ID no. _____ Acct No. _____
Phone no. _____ Date _____

1099-NEC MUST BE ATTACHED

WITHHOLDING TAX WORKSHEET

(Keep for your records - Do not file)

Month Ending	Due Date	Check Number	Date	Amount Paid
1/31	2/15	_____	_____	_____
2/28	3/15	_____	_____	_____
3/31	4/15	_____	_____	_____
4/30	5/15	_____	_____	_____
5/31	6/17	_____	_____	_____
6/30	7/15	_____	_____	_____

(Keep for your records - Do not file)

Month Ending	Due Date	Check Number	Date	Amount Paid
7/31	8/16	_____	_____	_____
8/31	9/15	_____	_____	_____
9/30	10/15	_____	_____	_____
10/31	11/15	_____	_____	_____
11/30	12/16	_____	_____	_____
12/31	1/15	_____	_____	_____