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Treasurer's position is the filing of tax statements, which has been in effect for many years. However, with the increased number of tax returns, filing may be streamlined in the future, especially for small business. The following is an update of the last two years and will address several of the issues. To start, it is important to point out that not all business are required to file a return. Some, such as nonprofits, have their tax returns completed and filed by their accountant; these returns are then sent to the County for filing, with the possibility of a bill being submitted for payment of a late filing fee. Some small businesses, such as sole proprietorships, do not have to file an income tax return, but are still required to file a Business License or Business

Privilege Tax return. For example, if a business sells \$10,000 of goods or services, with no other income, a return is not necessary; however, if the business received income in the past year, such as from a car dealer, a return is required. For small businesses that file a return, the filing is processed at the Department of Revenue (DOR), which also processes the W-9 and W-8 series forms, which are instructions to pay business income and sales, respectively, to the IRS. An individual who prepares a return may provide the necessary information, with the help of a DOR representative. The form is entered into the DOR's computer system, and a return number is assigned. The forms are then mailed to the County, where they are filed for public record. The forms are then mailed to the DOR. DOR then 520fdb1ae7

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