

**City of South Bend
Administration & Finance Policy Manual**



2.14 Tax Reporting Policy

Effective: January 1, 2010

Purpose: This policy defines the practice and protocol for filing of sales tax, miscellaneous tax, payroll tax and other miscellaneous payroll filings.

Scope: This statement applies to all governmental units, enterprise operations, and operations of the City of South Bend.

Responsibility: This policy is the responsibility of the Controller of the City of South Bend. Changes or revisions to this policy are affected only with the consent and approval of the Controller.

Effective Date: This policy is effective January 1, 2010.

1.0 Policy Statement

The City of South Bend is required to file certain sales tax, miscellaneous tax, payroll tax and other miscellaneous payroll filings to the proper government tax and filing authorities. The city will define the protocols and responsibilities for the preparation, documentation, file support and filing of the required information to the proper authorities and will establish internal procedures covering the same.

2.0 Sales Tax and Miscellaneous Tax

Procedure 2.14.1 defines the procedure for Sales Tax and Miscellaneous Tax.

3.0 Payroll Tax and Miscellaneous Payroll Filings

Procedure 2.14.2 defines the procedure for Payroll Tax and Miscellaneous Payroll Filings.