



# OFFICE OF THE STATE AUDITOR

## *E-Update*

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State Auditor  
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### **1. Deadline: City Summary Budget Data Reporting**

Minnesota Statute § 6.745 requires all Minnesota cities to provide summary budget data to the Office of the State Auditor no later than January 31<sup>st</sup> of each budget year.

The on-line form and instructions are available on the Office of the State Auditor's website at <http://www.auditor.state.mn.us>. The User ID and Password used to submit your City Financial Reporting Form are valid for submitting your 2008 budget information.

If you require assistance in completing the reporting form, please call Government Information Director Dave Kazeck at (651) 297-3682 or email at [Dave.Kazeck@state.mn.us](mailto:Dave.Kazeck@state.mn.us). If you need a new User ID and/or Password, please email Jessica Schwartz at [Jessica.Schwartz@state.mn.us](mailto:Jessica.Schwartz@state.mn.us).

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### **2. Pension Update: 2007 Reporting Forms**

An updated version of the Key Reporting Requirements Document is now available in the Forms section of our website. The document provides a list of the various state reporting requirements for volunteer fire relief associations, along with the applicable form deadlines.

To view a copy of the document, visit our website at:  
[http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf\\_requirements.pdf](http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf_requirements.pdf).

The 2007 reporting year online forms for volunteer fire relief associations and other local public pension plans will be available for download from our website at the beginning of February. An email and letter with detailed instructions for accessing the online reporting forms will be sent to the primary contact person of each relief association. If you have questions regarding the reporting forms or reporting requirements, please contact Rose Hennessy Allen at (651) 296-5985 or [Rose.Hennessy-Allen@state.mn.us](mailto:Rose.Hennessy-Allen@state.mn.us).

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### **3. TIF Update: A Reminder to Development Authorities**

This is a reminder to development authorities to send copies of all project plans and TIF plans (or modified TIF plans) to the Office of the State Auditor. The law requires that these documents be filed with the OSA and the Department of Revenue within 60 days after the latest of (i) the adoption of the plans by the authority, (ii) approval of the plans by the municipality, or (iii) the filing of the request for certification of the TIF district. In addition, Revenue requires a Certification Request Supplement be included.

If your authority has not yet filed these documents with the OSA, please send them as soon as possible to the attention of the TIF Division, Office of the State Auditor, 525 Park Street, #500, St. Paul, MN 55103, or by email at [tifdivision@auditor.state.mn.us](mailto:tifdivision@auditor.state.mn.us). Please include a copy of the Certification Request Supplement required by Revenue with the plans filed with the OSA.

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### **4. Avoiding Pitfalls: IRS Form W-2 and Form 1099**

Local governments are required to file Internal Revenue Service (IRS) Form W-2 to report employee wages, tips, and other compensation. In addition, entities need to file Form 1099-MISC for non-employees (e.g., independent contractors) who received \$600 or more for their services. The forms must be submitted to the recipient of the income by January 31, 2008, and to the IRS by February 29, 2008 (or March 31, 2008, if you file electronically).

Consult with your attorney if you are uncertain whether a person is an employee or an independent contractor. The IRS website also contains considerable information on this topic that can be accessed from: <http://www.irs.gov/faqs/faq12-2.html>. In addition, the IRS may be contacted directly about any specific fact situation.