

**Special Meeting  
October 28, 2020  
6:30p.m.**

Notice was posted on October 27, 2020 in five locations as well as the website.

Meeting to discuss **IRS letter and civil penalties** received by the Village for 2016 W2/W3 filings.  
Payment requested by 10/30/2020

Meeting called to order at 6:31 p.m. by Mayor Taylor

Pledge

Roll Call: Councilwoman Harper \_\_Yea\_\_ Councilman Tripp \_\_Yea\_\_\_. Councilwoman Wolfe  
\_\_Yea\_\_ Councilman Wesaw \_\_\_\_Yea\_\_

**MOTION:** Mayor Taylor will complete review and verify W2/W3 information for years 2016 and 2017. If the amounts are correct and IRS agrees; Mayor Taylor will execute both 2016 and 2017 W3' ; fax and send copies via registered mail to the IRS. Fiscal Officer will fax a letter along with a copy of these minutes to IRS (Agent Shilling) October 29, 2020 asking for acknowledgement. This will be completed by October 30, 2020.

**Motion** by Tripp. **Second** by Harper. **Roll Call:** Councilwoman Harper \_\_Yea\_\_ Councilman  
Tripp \_\_Yea\_\_\_. Councilwoman Wolfe \_\_Yea\_\_ Councilman Wesaw \_\_\_\_Yea\_\_

Discussion: Mayor Taylor contacted IRS- Tom Shilling 10/28/2020. Agent Shilling indicated that IRS wants them signed and dated . Mayor Taylor related we had not done that because that Fiscal Officer responsible is no longer employed by the Village. Agent Shilling indicated that if the Village will verify, sign and date he will abate the penalty. He (IRS) sent the reported amounts for the W2/W3 Verification to Mayor Taylor via fax. Prior Councilwoman Moyer worked with Mayor Taylor to verify the amounts with the Mayor for 2016. There are some minor differences for rounding which is common. Whole dollar amounts match. Agent Shilling also sent 2017 information which has a pending penalty. The same protocol will apply. If elected official verifies, signs and faxes along with certified mail. If the amounts do not match then the Village should not sign.

November 16<sup>th</sup> if not resolved the IRS will levy the bank account.

Discrepancy Appeal was sent January of 2020 along with copies of the forms via registered mail to the IRS. In August (24<sup>th</sup>) the Village received notice of the error, acknowledging receipt of the forms without the signature. A Appeal was filed by the Fiscal Officer. The Village received a

letter of denial of appeal October. A subsequent notice of intent to levy was received on 10/23/2020.

Councilman Tripp recommends that since the Mayor verified the amounts and he is the elected official.

Mayor would like a letter to be faxed acknowledging what the Village will do to resolve the matter with IRS direction. Will it be acceptable for Mayor to sign & date. Lisa will prepare send a fax October 29, 2020 with a copy of these minutes.

The Village can choose to send the current civil penalty fine and not execute the W3 forms if they so choose. Councilpersons felt we should attempt to verify, execute and send W3 forms at this time rather than request a amended certificate and pay the civil penalty.

**Motion to adjourn. 6:54p.m. Councilwoman Harper**