

**§5251. Information statement**

Every person who is required to deduct and withhold tax under this Part, or who would have been required to deduct and withhold tax if an employee had claimed no more than one withholding exemption, shall furnish a written statement as prescribed by the assessor to each person in respect to the items of income subject to withholding paid to that person during the calendar year on or before January 31st of the succeeding year, or, in the case of an employee who is terminated before the close of the calendar year, within 30 days from the date of receipt of a written request from the employee if that 30-day period ends before January 31st. The assessor may establish an alternative due date for providing a written statement under this section that is consistent with the due date for the related federal statement. The statement must show the amount of wages paid by the employer to the employee or, in the case of withholding pursuant to sections 5250-B and 5255-B, the total items of income that were subject to withholding, the amount deducted and withheld as tax and such other information as the assessor requires. [PL 2013, c. 546, §15 (AMD).]

**SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW). PL 1979, c. 541, §A244 (AMD). PL 1981, c. 371, §2 (AMD). PL 1985, c. 535, §23 (AMD). PL 2003, c. 20, §AA2 (AMD). PL 2003, c. 20, §AA6 (AFF). PL 2007, c. 437, §19 (AMD). PL 2007, c. 437, §22 (AFF). PL 2013, c. 546, §15 (AMD).

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