

FORM 1099-MISC

IRS regulations require that a Form 1099-MISC be filed for every person, OTHER THAN AN EMPLOYEE AND OTHER THAN A CORPORATION, to whom you paid at least \$600 in rents, services (including parts and materials), prizes and awards, other income payments, and medical and health care payments.

EXAMPLES OF ITEMS REPORTABLE ON FORM 1099-MISC ARE AS FOLLOWS:

Compensation paid to a Diocesan priest not assigned to the Parish to assist the Pastor, is reportable on Form 1099-MISC, when the sum of all payments during the year to one individual is \$600 or more.

Payments to attorneys: This includes fees paid to corporations which are legal service corporations. Attorneys' fees of \$600 or more paid in the course of your trade or business is reportable in Box 7 of Form 1099-MISC

Payments to independent contractors for services such as a band that performs for the Summer Picnic or snowplowing.

Note: Form W-9 - Request for Taxpayer Identification Number may be sent to request Identification numbers.

NOTE: Be sure to include the CORRECT federal I.D. number or social security number, failure to do so may result in fines for incomplete returns. Complete instructions are available in "Package 1099".

SAMPLE 1099-MISC AND 1096

1. Reverend James Smith, a retired priest of the Diocese, provides occasional assistance and helps out at St. Mary Parish. During 2015, he received \$750 from the Parish for these services. Father Smith should be issued a Form 1099-MISC indicating the total payments, \$750, in Box 7.
2. During 2015, St. Mary Parish incurred plumbing repairs serviced by an individual who operates as a sole proprietor [not a corporation ("Inc.")]. The repairs amounted to \$875. Since the amount exceeds \$600 and the individual is not operating as an incorporated firm, the payments of \$875 should be reported on Box 7, Form 1099-MISC. For completeness in preparing the form, it may be necessary to call the individual and obtain his social security number for placement in the box "Recipient's Identification Number".
3. Since the above two examples completed the need for issuing Forms 1099-MISC, a Form 1096 is prepared to transmit these documents.

The enclosed sample completed 1096 is applicable for the transmittal of the sample 1099-MISC.

Form 1096		Annual Summary and Transmittal of U.S. Information Returns								OMB No.1545-0108		2015	
Department of the Treasury Internal Revenue Service		FILER'S name ST MARY CATHOLIC CHURCH 123 W MAIN STREET Street address (including room or suite number) ROCKVILLE, WI 12345 City or town, state or province, country, and ZIP or foreign postal code								Image Provided for Display Only -- Not Fileable			
Name of person to contact JOHN DOE				Telephone number 123.456.7890				For Official Use Only 					
Email address jdoe@stmary.org				Fax number 123.456.7891									
1 Employer identification no. 99-1234567		2 Social security number		3 Total number of forms 2		4 Federal income tax with held \$ 0.00		5 Total amount reported with this Form 1096 \$ 1625.00					
6 Enter an "X" in only one box below to indicate the type of form being filed.										7 If this is your final return , enter an "X" here.			
W-2G 32	1097-BTC 50	1098 81	1098-C 78	1098-E 84	1098-Q 74	1098-T 83	1099-A 80	1099-B 79	1099-C 85	1099-CAP 73	1099-DIV 91	1099-G 86	1099-INT 92
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-K 10	1099-LTC 93	1099-MISC 95	1099-OID 96	1099-PATR 97	1099-Q 31	1099-R 98	1099-S 75	1099-SA 94	3921 25	3922 26	5498 28	5498-ESA 72	5498-SA 27
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature Title Date

Instructions

Future developments. For the latest information about developments related to Form 1096, such as legislation enacted after it was published, go to www.irs.gov/form1096.

Reminder. The only acceptable method of filing information returns with Internal Revenue Service/Information Returns Branch is electronically through the FIRE system. See Pub. 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G.

Purpose of form. Use this form to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the Internal Revenue Service. Do not use Form 1096 to transmit electronically. For electronic submissions, see Pub. 1220.

Caution. If you are required to file 250 or more information returns of any one type, you must file electronically. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. For more information, see part F in the 2015 General Instructions for Certain Information Returns.

Who must file. The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G. A filer is any person or entity who files any of the forms shown in line 6 above.

Enter the filer's name, address (including room, suite, or other unit number), and TIN in the spaces provided on the form.

For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.

When to file. File Form 1096 as follows.

- With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 29, 2016.
- With Forms 5498, file by May 31, 2016.

Where To File

Send all information returns filed on paper with Form 1096 to the following.

If your principal business, office or agency, or legal residence in the case of an individual, is located in

Use the following three-line address

Alabama, Arizona, Arkansas, Connecticut, Delaware, Florida, Georgia, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Texas, Vermont, Virginia, West Virginia

Department of the Treasury Internal Revenue Service Center Austin, TX 73301

PAYER'S name, address, ZIP/postal code, country & phone no. ST MARY CATHOLIC CHURCH 123 W MAIN STREET ROCKVILLE, WI 12345		1 Rents \$	OMB No. 1545-0115 2015	Miscellaneous Income 38-2099803 Department of the Treasury -- IRS
		2 Royalties \$	Form 1099-MISC	
PAYER'S federal identification number 99-1234567	RECIPIENT'S identification number 987-65-4321	3 Other income \$	4 Federal income tax with held \$	Copy C For Payer or State Copy
RECIPIENT'S name, address, ZIP/postal code & country REV JAMES SMITH 543 EAST MAIN ROCKVILLE WI 12345		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
		7 Nonemployee compensation \$ 750.00	8 Substitute payments in lieu of dividends or interest \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	
		11	12	
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not. <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no. 999999	18 State income \$

PAYER'S name, address, ZIP/postal code, country & phone no. ST MARY CATHOLIC CHURCH 123 W MAIN STREET ROCKVILLE, WI 12345		1 Rents \$	OMB No. 1545-0115 2015	Miscellaneous Income 38-2099803 Department of the Treasury -- IRS
		2 Royalties \$	Form 1099-MISC	
PAYER'S federal identification number 99-1234567	RECIPIENT'S identification number 39-9999999	3 Other income \$	4 Federal income tax with held \$	Copy C For Payer or State Copy
RECIPIENT'S name, address, ZIP/postal code & country Pipe Plumbing and Heating 321 East Main Rockville, Wi 12345		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
		7 Nonemployee compensation \$ 875.00	8 Substitute payments in lieu of dividends or interest \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	
		11	12	
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not. <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$
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