



REMINDERS

Form 1099-MISC and 1099-NEC
Compliance



1099/1096 and IRS Compliance



2 TYPES:

1099 NEC (Non-Employee Compensation)

- All services to unincorporated vendors
- Gifts to Pastor (including Christmas, Pastors Appreciation Month, and Birthday \$)

1099 MISC

- Rent PAYMENTS to others - **IF** your church has PAID rent to an individual or a business NOT incorporated in Florida, you are required to file this form.



REQUIRED Reporting:

- \$600 and up (Cumulative)
- Including Conference Employees



Where Do I get the Forms?

- FREE – Order online:

www.IRS.gov/orderforms

- Forms/Instructions/Publications

or

- **Purchase at Office Supply Stores**

Pick up the forms **NOW** for the 2024 IRS Forms 1099-NEC and / or 1099-MISC.



Select vendors to receive the 1099s

The screenshot shows a software window titled "Choose a Report" with a close button in the top right corner. The window contains a list of report categories on the left and a large image of seagulls on a light pole on the right. The categories and their items are:

- Reports**: Financial Summary, Monthly Budget, Contribution, Deposit, Check, Transfer/Allocation, Contribution Statistics, Income/Expense, Balance Sheet
- Misc.**: Account Journal, Receipts, Bank Reconciliation
- Lists**: Names, Accounts
- Comparisons**: Monthly Expense, Annual
- Graphs**: Graphs
- Taxes**: Form 1099 Payments (highlighted with a red circle)

A small holly berry icon is located in the bottom left corner of the window. The background image shows several seagulls perched on a light pole against a clear blue sky.



Dates

This calendar year-to-date (2022) 01/01/22 To 12/31/22



Vendors

Vendor Name	1099 Paid	Total Paid
Florida Conference of SDA	0.00	213,416.62
Adventist Frontier Missions	0.00	12,000.00
Florida Living Retirement Center	0.00	10,308.00
Southern Adventist University	0.00	5,000.00
	0.00	5,000.00
	4,400.00	4,400.00
ADRA	0.00	3,000.00
	2,950.00	2,950.00

Payments

Vendor: [Redacted]

Select All Clear All

1099 Total 4,400.00

1099	Date	Chk#	Memo	Account	Amount
<input checked="" type="checkbox"/>	3/14/2022	982	Pianist/Organist Mar 5 & 12, 2022	Combined Budget	400.00
<input checked="" type="checkbox"/>	5/5/2022	1010	Pianist/Organist Apr 2, 9 & 30, 2022	Combined Budget	600.00
<input checked="" type="checkbox"/>	6/7/2022	1024	Pianist/Organist May 7 & 21, 2022	Combined Budget	400.00
<input checked="" type="checkbox"/>	7/3/2022	1034	Pianist/Organist June 4 & 18, 2022	Combined Budget	400.00
<input checked="" type="checkbox"/>	8/7/2022	1046	Pianist/Organist July 2, 9, 16 & 23	Combined Budget	800.00
<input checked="" type="checkbox"/>	9/5/2022	1058	Pianist/Organist Aug 6 & 20	Combined Budget	400.00
<input checked="" type="checkbox"/>	10/12/2022	1075	Pianist/Organist Sept 3 & 10	Combined Budget	400.00
<input checked="" type="checkbox"/>	11/7/2022	1085	Pianist/Organist Oct 1, 15 & 29	Combined Budget	600.00
<input checked="" type="checkbox"/>	12/11/2022	1099	Pianist/Organist Nov 12 & 26	Combined Budget	400.00



Form 1099 Payments (Jewel)

SAMPLE SDA CHURCH Form 1099 Payments
For the period from Jan 1, 2022 to Dec 31, 2022

ID	Payee	Amount
1754	Smith, John	4,400.00
2258	Smith, Mary	2,950.00



Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

**Give form to the
 requester. Do not
 send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. see Specific Instructions on page 3.	<p>1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		
	<p>2 Business name/disregarded entity name, if different from above.</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		
	<p>3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.</p> <p> <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) <input style="width: 50px;" type="text"/> Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) <input style="width: 150px;" type="text"/> </p>		<p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) <input style="width: 50px;" type="text"/></p> <p>Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) <input style="width: 50px;" type="text"/></p> <p style="text-align: center;"><i>(Applies to accounts maintained outside the United States.)</i></p>
	<p>3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/></p>		
	<p>5 Address (number, street, and apt. or suite no.). See instructions.</p>		<p>Requester's name and address (optional)</p>

[Form W-9 \(Rev. March 2024\)](#)

<https://www.irs.gov/pub/irs-pdf/fw9.pdf>



Filling out the 1099's

Create 3 Copies of Each Form 1099



7171 VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

OMB No. 1545-0116
Form **1099-NEC**
(Rev. January 2022)
For calendar year 20__

Nonemployee Compensation

PAYER'S TIN RECIPIENT'S TIN 1 Nonemployee compensation \$ Copy A For Internal Revenue

7171 VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

OMB No. 1545-0116
Form **1099-NEC**
(Rev. January 2022)
For calendar year 20__

Nonemployee Compensation

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OMB No. 1545-0116
Form **1099-NEC**
(Rev. January 2022)
For calendar year 20__

Nonemployee Compensation

PAYER'S TIN RECIPIENT'S TIN 1 Nonemployee compensation \$ Copy A For Internal Revenue Service Center File with Form 1096.

2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale

3

Street address (including apt. no.)

4 Federal income tax withheld \$

City or town, state or province, country, and ZIP or foreign postal code

5 State tax withheld \$ 6 State/Payer's state no. 7 State income \$

Account number (see instructions) 2nd TIN not

Form **1099-NEC** (Rev. 1-2022) Cat. No. 72590N www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service
Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

A for the IRS

B for the Recipient

C – Your Copy



Submit both Form 1096 AND supporting forms 1099

7171 VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. OMB No. 1545-0116
Form **1099-NEC**
(Rev. January 2022)
For calendar year 20__

Nonemployee Compensation

PAYER'S TIN RECIPIENT'S TIN 1 Nonemployee compensation \$

RECIPIENT'S name 2 Payer made direct sales totaling consumer products to recipient 3

Street address (including apt. no.) 4 Federal income tax withheld \$

City or town, state or province, country, and ZIP or foreign postal code 5 State tax withheld 6 State tax withheld \$

Account number (see instructions) 2nd TIN not. \$

Form **1099-NEC** (Rev. 1-2022) Cat. No. 72590N www.irs.gov/Form1099NEC
Do Not Cut or Separate Forms on This Page — Do Not Cut or

Do Not Staple 6969

Form **1096**
(Rev. February 2021)
Department of the Treasury
Internal Revenue Service

OMB No. 1545-0108
2021

Annual Summary and Transmittal of U.S. Information Returns

FILER'S name
Church Name
Church Address

Name of person to contact Telephone number
Email address Fax number

For Official Use Only

1 Employer identification number 2 Social security number 3 Total number of forms 4 Federal income tax withheld \$ 5 Total amount reported with this Form 1096 \$

6 Enter an "X" in only one box below to indicate the type of form being filed.

W-2G 32	1097-BTC 50	1098 81	1098-C 78	1098-E 84	1098-F 03	1098-G 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	1099-K 10	1099-LS 16
<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"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-LTC 93	1099-MISC 95	1099-NEC 71	1099-OID 96	1099-PATR 97	1099-Q 31	1099-QA 1A	1099-R 98	1099-S 75	1099-SA 94	1099-SB 43	3921 25	3922 26	5498 28	5498-ESA 72	5498-QA 2A	5498-SA 27
<input type="checkbox"/>	<input checked="" 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"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.
Send this form, with the copies of the form checked in box 6, to the IRS in a flat mailer (not folded).**

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. OMB No. 1545-0115
Form **1099-MISC**

Miscellaneous Income

1 Rents \$
2 Royalties \$
3 Other income \$

4 Federal income tax withheld \$

PAYER'S TIN RECIPIENT'S TIN 5 Fishing boat proceeds \$ 6 Medical and health care payments \$

7 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale. \$ 8 Substitute payments in lieu of dividends or interest \$

9 Crop insurance proceeds \$ 10 Gross proceeds paid to an attorney \$

11 12 Section 409A deferrals \$

13 Excess golden parachute payments \$ 14 Nonqualified deferred compensation \$

15 State tax withheld \$ 16 State/Payer's state no. 17 State income \$

Account number (see instructions) FATCA filing requirement

Form **1099-MISC** (keep for your records) www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

Copy B For Recipient

This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.



Filing Requirement:

- Effective January 1, 2024
- If you have **10** or more form 1099s to file, the IRS requires you to file them electronically.
- You will need to apply for a Transmitter Control Code first:

<https://www.irs.gov/tax-professionals/iris-application-for-tcc>





Deadlines and Fines

- The deadline to submit the 1099 form to both **recipients** and to the **IRS** is the same: **January 31**.
- If the institution fails to issue a form by the 1099-NEC or 1099-MISC deadline, the **penalty varies from \$60 to \$330 per form** in 2024, depending on how long past the deadline the business issues the form.
- Keep a copy of the 1096 along with the copies of the 1099s for the year. Provide them with your audit documents when requested.



REMINDERS



First Advantage

FKA

Sterling Volunteers
(also Verified Volunteers)



First Advantage

Formerly Sterling Volunteers



- NAD policy mandate is that:
 - ALL church ministry leaders and officers voted or appointed by the local church consistent with the SDA Church Manual
 - ALL volunteers voted or appointed by the conference, union, or the North American Division and its affiliates
 - ALL registered volunteers either from within or outside the North American Division voted or appointed to serve in the territory

MUST be certified through the First Advantage Program.



First Advantage compliance

- Ensure your church has a Board-elected Program Coordinator.
- Have the Program Coordinator oversee the certification process of ALL members working with children and youth, ALL Board members AND the Pastor.
- The certification expires after three years, so the Program Coordinator must monitor the recertification process of all existing certifications if the members continue working with children and youth.



First Advantage compliance

- For more information, please contact the Risk Management Department at the Conference office (Rhonda.harper@floridaconference.com.)
- Register at: <https://ncsrisk.org/adventist/>





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...preparing people to meet JESUS

