

# Internal Revenue Services Form 1099-MISC and 1099- NEC Compliance



Pick up the forms **NOW** for the 2022 IRS Forms 1099-NEC and / or 1099-MISC.



Form **W-9**  
(Rev. December 2014)  
Department of the Treasury  
Internal Revenue Service

### Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Print or type  
See Specific Instructions on page 2.

**1** Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

**2** Business name/disregarded entity name, if different from above

**3** Check appropriate box for federal tax classification; check only **one** of the following seven boxes:  
 Individual/sole proprietor or single-member LLC  
 Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶   
 C Corporation  
 S Corporation  
 Partnership  
 Trust/estate  
 Other (see instructions) ▶   
**Note.** For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.

**4** Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  
 Exempt payee code (if any)   
 Exemption from FATCA reporting code (if any)   
*(Applies to accounts maintained outside the U.S.)*

**5** Address (number, street, and apt. or suite no.) Requester's name and address (optional)

**6** City, state, and ZIP code

**7** List account number(s) here (optional)

#### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

**Note.** If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

**Social security number**

<input type="text"/>	<input type="text"/>	-	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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or

**Employer identification number**

<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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#### Part II Certification

Under penalties of perjury, I certify that:



# 1099 and IRS Compliance

- Examples:

- All services
- Prizes, Awards, Gift Cards
- Attorneys = ALL
- Musicians
- Repair & maintenance vendors
- Cleaners
- Lawn care service
- Gifts to Pastor (including Christmas Pastors Appreciation Month, and Birthday \$\$)



- REQUIRED Reporting:

- \$600 and up (Cumulative)
- Except for Conference Employees (Any amount)



# Jewel Process:



- Go to Reports & Graphs / Form 1099 Payments
- Select the Calendar Year
- Click on “Choose Form 1099 Payments.” The list of vendors will display for the **calendar year**.
- The vendors show up at the top. The checks to that vendor show up at the bottom.
- Select the vendor that should receive a FORM 1099 for their services during the year.
- Place checkmarks on the payments that were for services provided.
- Continue this process until you select all the vendors and payments that will receive the 1099 Form.
- Click OK - Jewel will produce a report that list the vendor’s names and the total amount paid for services during the year.
- Click on Print to create a hard copy of the report, which you will then use to fill out the 1099’s.



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
	0.00	10,308.00
Southern Adventist University	0.00	5,000.00
Walker Technical Company	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: Ture Larson

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



# Filling out the 1099's

## Create 3 Copies of Each Form 1099

The image shows three overlapping Form 1099-NEC forms. The top form is labeled 'A for the IRS', the middle one 'B for the Recipient', and the bottom one 'C - Your Copy'. Each form is a 'Copy A For Internal Revenue' and contains the following sections:

- Header:** 7171, VOID, CORRECTED, OMB No. 1545-0116, Form 1099-NEC (Rev. January 2022), For calendar year 20\_\_.
- Section 1:** PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.
- Section 2:** PAYER'S TIN, RECIPIENT'S TIN, 1 Nonemployee compensation \$.
- Section 3:** Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale.
- Section 4:** Federal income tax withheld.
- Section 5:** State tax withheld.
- Section 6:** State/Payer's state no.
- Section 7:** State income.
- Section 8:** Account number (see instructions), 2nd TIN not.

At the bottom of the forms, it reads: 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



# Form 1099 MISC

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. 		<b>1</b> Rents \$	OMB No. 1545-0115  Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>  <b>Copy B For Recipient</b>  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.
		<b>2</b> Royalties \$		
		<b>3</b> Other income \$	<b>4</b> Federal income tax withheld \$	
PAYER'S TIN 	RECIPIENT'S TIN 	<b>5</b> Fishing boat proceeds \$	<b>6</b> Medical and health care payments \$	
RECIPIENT'S name, street address, city or town, state or province, country, and ZIP or foreign postal code 		<b>7</b> Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	<b>8</b> Substitute payments in lieu of dividends or interest \$	
		<b>9</b> Crop insurance proceeds \$	<b>10</b> Gross proceeds paid to an attorney \$	
		<b>11</b> \$	<b>12</b> Section 409A deferrals \$	
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	<b>13</b> Excess golden parachute payments \$	<b>14</b> Nonqualified deferred compensation \$	
		<b>15</b> State tax withheld \$	<b>16</b> State/Payer's state no. \$	<b>17</b> State income \$
		\$	\$	\$

Form **1099-MISC**

(keep for your records)

[www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC)

Department of the Treasury - Internal Revenue Service



# Form 1099 NEC

Amount Paid

7171 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0116		<b>Nonemployee Compensation</b>
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Form <b>1099-NEC</b> (Rev. January 2022) For calendar year 20__		
PAYER'S TIN	RECIPIENT'S TIN	1 Nonemployee compensation		<b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>current General Instructions for Certain Information Returns.</b>
RECIPIENT'S name	2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		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		\$	
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	6 State/Payer's state no.	\$	
		7 State income	\$	
			\$	

Form **1099-NEC** (Rev. 1-2022) Cat. No. 72590N [www.irs.gov/Form1099NEC](http://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**



# Form 1096

Do Not Staple **6969**

Form <b>1096</b> (Rev. February 2021) Department of the Treasury Internal Revenue Service		<b>Annual Summary and Transmittal of U.S. Information Returns</b>										OMB No. 1545-0108		<b>2021</b>		
FILER'S name																
Street address (including room or suite number)																
City or town, state or province, country, and ZIP or foreign postal code																
Name of person to contact						Telephone number						<b>For Official Use Only</b> 				
Email address						Fax number										
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-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	1099-K 10	1099-LS 16
<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"/>	<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 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"/>

**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).**

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](http://www.irs.gov/Form1096).

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



## WHICH 1099 SHOULD I USE?



### **1099-NEC (Non-Employee Compensation)**

Use a 1099-NEC when you have paid \$600 or more to/for:

Independent Contractors

Limited Liability Corporations who do not have a classification of C or S Corporation

Professional Services (attorneys, accountants, etc.)

Payments for services (church maintenance, repairs, painters, landscapers, etc.)

Travel Expenses without receipts.

Exchanges of Services between individuals in the course of their trade or business

Florida Conference employees including pastors, regardless the amount given for their help or services

Appreciation gifts to Florida Conference pastors and/or employees, regardless the amount or form of payments

Payment for legal services (1099-NEC or 1099 Misc. depending on the type of payment)

### **1099-Misc**

Use a 1099-Misc when you have paid \$600 or more for:

Rents

Prizes and awards

Medical and health care payments

Crop Insurance proceeds

Cash payments in the business of fishing

Fishing boats proceeds

Payment for legal services (1099-NEC or 1099 Misc. depending on the type of payment)



# Where Do I get the Forms?

- FREE – Order online:

[www.IRS.gov/orderforms](http://www.IRS.gov/orderforms)

← Too late to do this.

- Forms/Instructions/Publications

or

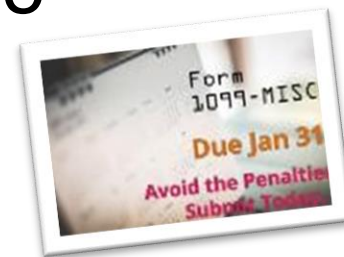
- **Purchase at Office Supply Stores**

Pick up the forms **NOW** for the 2022 IRS Forms 1099-NEC and / or 1099-MISC.



# 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 \$50 to \$280 per form in 2022, depending on how long past the deadline the business issues the form.



<https://turbotax.intuit.com/tax-tips/small-business-taxes/penalties-for-not-filing-a-1099-misc-irs-form/L4mwyM8Tk>



Please take 16 minutes and watch the following videos from the Georgia Cumberland Conference library of training videos:

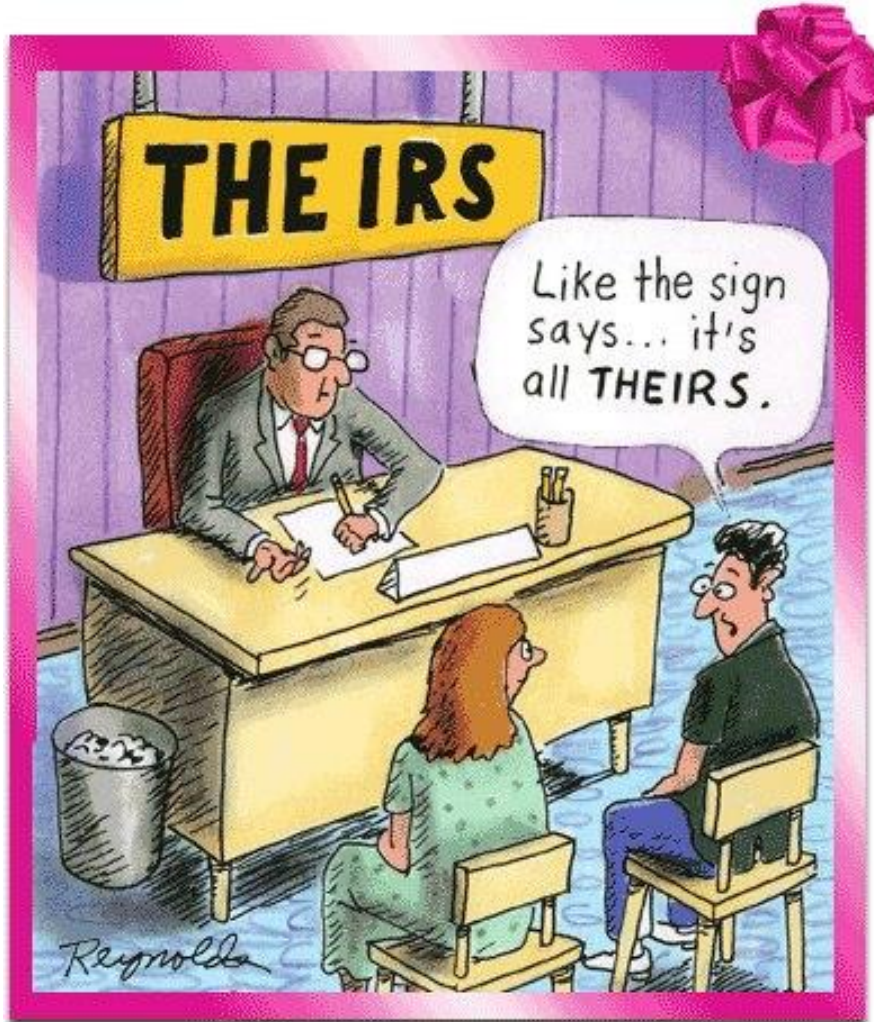
<https://vimeo.com/499364061>

<https://vimeo.com/499364196>

<https://vimeo.com/499364489>

Please note, when you see / hear “Georgia Cumberland Conference” replace it with Florida Conference.





Then Jesus told them : “Give to Caesar what is Caesar’s and to God what is God’s.”  
Mark 12:17

