



**Completion of
IRS Form 1099-MISC**

Instructions for Form 1099-MISC

For any individuals that received \$600 or more in wages from the church (janitor, lawn care, snow removal, evangelist, etc.) a Form 1099-MISC must be completed and they must receive the form by January 31, 2010. To get their social security information, you can them complete a Form W-9. Form available at www.irs.gov.

Overview Form 1099-MISC

VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0115	
		\$	<div style="font-size: 2em; font-weight: bold; text-align: center;">2009</div> <div style="text-align: center;">Form 1099-MISC</div>	
		2 Royalties		
PAYER'S federal identification number		\$	4 Federal income tax withheld	Miscellaneous Income Copy 1 For State Tax Department
		3 Other income	\$	
RECIPIENT'S identification number	5 Fishing boat proceeds	\$	6 Medical and health care payments	
RECIPIENT'S name	7 Nonemployee compensation	\$	8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.)	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	
City, state, and ZIP code	11		12	
Account number (see instructions)	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.
\$	\$	\$	\$	18 State income
		\$		\$

Form 1099-MISC

Department of the Treasury - Internal Revenue Service

Step One

Payer's information box – Insert the name and address of the church.



<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0115	Miscellaneous Income	
		\$	2009		
		2 Royalties	Form 1099-MISC		
		\$	4 Federal income tax withheld	Copy 1 For State Tax Department	
PAYER'S federal identification number		\$	6 Medical and health care payments		
RECIPIENT'S identification number		\$	8 Substitute payments in lieu of dividends or interest		
RECIPIENT'S name		5 Fishing boat proceeds	\$		
Street address (including apt. no.)		7 Nonemployee compensation	\$		
City, state, and ZIP code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	\$		
Account number (see instructions)		11	\$		
		13 Excess golden parachute payments	\$		
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	\$	14 Gross proceeds paid to an attorney	
\$	\$	\$	\$	17 State/Payer's state no.	18 State income
					\$

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Step Two

Payer's Federal Identification Number –
Insert the church's EIN (employer
identification number).

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents \$	OMB No. 1545-0116 2009 Form 1099-MISC	Miscellaneous Income
		2 Royalties \$	3 Other income \$	
PAYER'S federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld \$	5 Fishing boat proceeds \$	Copy 1 For State Tax Department
RECIPIENT'S name		6 Medical and health care payments \$	7 Nonemployee compensation \$	
Street address (including apt. no.)		8 Substitute payments in lieu of dividends or interest \$	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 \$
City, state, and ZIP code		11	12	
Account number (see instructions)		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. \$	18 State income \$

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Step Three

Recipient's identification number – Insert the individual's Social Security number.

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0115 2009 Form 1099-MISC		Miscellaneous Income
		\$			
		2 Royalties			
		\$			
		3 Other income	4 Federal income tax withheld		Copy 1 For State Tax Department
		\$			
PAYER'S federal identification number	RECIPIENT'S identification number	5 Fishing boat proceeds	6 Medical and health care payments		
		\$			
RECIPIENT'S name		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		
		\$			
Street address (including apt. no.)		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		
		\$			
City, state, and ZIP code		11	12		
Account number (see instructions)		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.	18 State income	
\$	\$	\$		\$	

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Step Four

Recipient's name – Insert the individual's name and address.

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0115		Miscellaneous Income
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	2009 Form 1099-MISC	
		\$		
		2 Royalties		
		\$		
		3 Other income	4 Federal income tax withheld	
		\$	\$	
PAYER'S federal identification number	RECIPIENT'S identification number	5 Fishing boat proceeds	6 Medical and health care payments	
RECIPIENT'S name		\$	\$	
		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.)		\$	\$	
		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	
City, state, and ZIP code			\$	
		11	12	
Account number (see instructions)		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.	18 State income
\$	\$	\$		\$

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Step Five

Compensation – Insert the amount the individual received in Box 7.

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0115		Miscellaneous Income	
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	2009	Form 1099-MISC	
		\$			
		2 Royalties	\$		
PAYER'S federal identification number		3 Other income	4 Federal income tax withheld	Copy 1 For State Tax Department	
		\$	\$		
RECIPIENT'S identification number	5 Fishing boat proceeds	6 Medical and health care payments	8 Substitute payments in lieu of dividends or interest		
	\$	\$			
RECIPIENT'S name		7 Nonemployee compensation	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	
Street address (including apt. no.)		\$	\$	\$	
		11	12		
City, state, and ZIP code		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		
Account number (see instructions)		\$	\$		
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income	
\$	\$	\$		\$	
		\$		\$	

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Step Six

If the church withheld federal income tax, insert the amount of withholding in Box 4.

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0115	Miscellaneous Income
		\$	2009	
		2 Royalties	Form 1099-MISC	
		3 Other income	4 Federal income tax withheld	Copy 1 For State Tax Department
		\$	\$	
PAYER'S federal identification number	RECIPIENT'S identification number	5 Fishing boat proceeds	6 Medical and health care payments	
		\$	\$	
RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
		\$	\$	
		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	
			\$	
Account number (see instructions)		11	12	
		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.	18 State income
\$	\$	\$		\$

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Step Seven

If the church withheld state income taxes, insert the appropriate information in Boxes 16-18.

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0115		
		\$	2009		
		2 Royalties			
		\$	Form 1099-MISC		
		3 Other income	4 Federal income tax withheld		Miscellaneous Income
		\$	\$		
PAYER'S federal identification number	RECIPIENT'S identification number	5 Fishing boat proceeds	6 Medical and health care payments		Copy 1 For State Tax Department
		\$	\$		
RECIPIENT'S name		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		
Street address (including apt. no.)		\$	\$		
City, state, and ZIP code		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		
Account number (see instructions)		\$	\$		
15a Section 409A deferrals	15b Section 409A income	11	12		
\$	\$	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney		
		\$	\$		
		16 State tax withheld	17 State/Payer's state no.	18 State income	
		\$		\$	
		\$		\$	

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Step Eight

Once all Forms 1099-MISC are completed, the church summarize the amounts and submit them to the IRS.

9595		<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0115		Miscellaneous Income	
PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	\$	2009 Form 1099-MISC		Copy A For Internal Revenue Service Center	
		2 Royalties	\$				
		3 Other income	\$				
PAYER'S federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld	\$	5 Fishing boat proceeds	\$	6 Medical and health care payments	\$
RECIPIENT'S name		7 Nonemployee compensation	\$	8 Substitute payments in lieu of dividends or interest		File with Form 1096.	
Street address (including apt. no.)		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		For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	
City, state, and ZIP code		11	\$	12			
Account number (see instructions)	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.	\$	18 State income	
\$	\$	\$	\$		\$	\$	

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