

Important IRS Information

Dear Club Delegates,

This is important information for your club. This information should be given to your treasurer, president or whoever is responsible for filing forms with the IRS and Franchise Tax Board.

It is necessary for **every club** to file an I.R.S. Form 1099-Misc for each person (other than corporations), to whom they have paid \$600 or more in rents or payment for services. If your club has a regular caller or cuer, or if you have a beginner's class instructor, you have probably paid that person over \$600 in 2018. 1099's MUST be sent to recipients **no later than JANUARY 31, 2019**.

The IRS Form 1096 is to be used as a transmittal document to send forms 1099 to the IRS. It must be an original form 1096. Photocopies are not acceptable. These forms must be sent to IRS **no later than FEBRUARY 28, 2019**. The IRS will forward the information to the Franchise Tax Board.

Your club's Employer Identification Number (EIN) and the recipient's Social Security Number (or EIN) MUST be entered on the form 1099-Misc. in the appropriate space. Payments to callers & cuers are entered in block 7 (non-employee compensation).

These forms are included in this packet for your convenience. If you need more information e-mail me or if you need additional forms 1099 & 1096 they can be obtained by going on line at <https://www.irs.gov/businesses/online-ordering-for-information-returns-and-employer-returns> or by calling (800) 829-3676.

Sincerely,

Fredi Levitt
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