

Washington State Square and Folk Dance Federation

Directions for filing Forms 1099 for callers and cuers:

Any person or organization that pays \$600 or more in a calendar year to any individual for services rendered is supposed to file an information return with the IRS, with a copy to the payee. This would apply to square dance clubs paying callers, teachers, and cuers.

The \$600 is for a calendar year regardless of when your club's fiscal year ends.

Steps:

1. Obtain Forms 1099-MISC and 1096 from the IRS. You can call the IRS at 1-800-829-3676 or order from the website www.irs.gov. You must file originals, copies are not acceptable. Downloaded copies are also unacceptable. Be sure you get forms for the right year.
2. You will need the tax ID numbers of the callers and cuers.
3. Complete a Form 1099-MISC for each individual. Presuming they are under contract and not employees, fill in Box 7 with the amount your club paid them for the calendar year. You probably don't need to fill in any of the other numbered boxes.
4. Summarize the 1099s on Form 1096.
5. Pay proper attention to the directions for each copy. Send the original (front) copies to the IRS at the address given on the Form 1096. Retain the Copy C for your records. Send the other copies to the recipients. Observe the due dates for each of these.

Pete Murray
Financial Advisor
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