

PTAs and IRS Form 1099-NEC and 1096

PTAs must submit IRS Form 1099-NEC (Nonemployee Compensation) when they disburse \$600 or more within the calendar year (January – December) to an unincorporated business or individual for services provided. It's important to note that Form 1099-NEC is not necessary for payments to corporations or if the total service-related payments to a recipient are below \$600 for the entire calendar year. Additionally, transactions involving payments for goods or reimbursement of expenses to volunteers do not fall under the category requiring a Form 1099-NEC.

Form 1099-NEC should be distributed to payment recipients and submitted to the IRS by January 31st of each year for the preceding calendar year.

Q: What is a 1099-NEC?

A: The [1099-NEC](#) is an IRS document designed for reporting payments exceeding \$600 in a calendar year to non-corporate individuals or entities for services rendered. NEC, or non-employee compensation, signifies payments made to independent contractors who are liable for self-employment tax.

Q: Who needs to send 1099-NEC Forms?

A: Businesses and organizations, including PTAs, must issue 1099-NEC forms if their total payments to unincorporated businesses or individuals in a calendar year amount to \$600 or more.

Q: To whom should the PTA issue a 1099-NEC?

A: The PTA is required to send Form 1099-NEC to unincorporated businesses or individuals if the total payments made by the PTA to a recipient for services rendered in a single calendar year reach \$600 or more. Individuals or businesses that might receive a 1099-NEC include freelancers, self-employed individuals, consultants, vendors, and independent contractors. Here are some PTA-specific examples:

- The PTA engages an individual, such as an author, magician, artist, or DJ, for a student event, and the payment to the individual amounts to \$600 or more.
- The PTA contracts a bounce house or petting zoo vendor for an upcoming carnival and pays \$600 or more for their services. The vendor is not a corporation.
- The PTA hires an individual to supervise children during PTA meetings and parent education programs. The individual receives \$50 for each of the 6 meetings and 6 programs held throughout the calendar year, resulting in a total payment of \$600 for the year.

Q: How do you know if the individual or business is a corporation?

A: The most straightforward way to figure out if you need to fill out a 1099-NEC for an individual or business is to have them complete a [W-9](#) when they're hired. A W-9 is an IRS form that asks the payee for their tax identification number. If the payee gives a Social Security number instead of an Employer Identification Number, it means they're not a corporation. Additionally, if a business chooses a legal structure other than a corporation, they are an unincorporated business. In such cases, the PTA should issue a 1099-NEC if the payment to the individual or business is \$600 or more during the calendar year.

Q: What details are required for filling out Form 1099-NEC?

A: To complete Form 1099-NEC, you'll need the name and address of your PTA, the recipient's details obtained from their completed W-9 Form (including their tax ID or EIN number), and the total amount paid by the PTA to the recipient in the calendar year.

Q: How does the PTA submit 1099-NEC forms, through paper or electronically?

A: PTAs completing fewer than ten 1099-NEC forms have the option to file electronically or use handwritten or typed paper forms. You can obtain paper 1099-NEC forms, a 1096 and instructions from the IRS if ordered by November for the following January mailing at

PTAs and IRS Form 1099-NEC and 1096

irs.gov/businesses/online-ordering-for-information-returns-and-employer-returns. The paper forms come in sets of three 1099-NEC forms per page. For guidance on handwritten forms, refer to best practices at bluesummitssupplies.com/blogs/tax-resources/can-you-handwrite-a-1099.

However, if the PTA needs to complete ten or more 1099-NEC forms, electronic filing is mandatory. Utilize the Information Returns Intake System (IRIS) Taxpayer Portal for free filing at irs.gov/filing/e-file-information-returns.

Q: Is it possible to print 1099-NECs on regular paper?

A: Copy A of the 1099-NEC and Form 1096, which are submitted to the IRS, cannot be printed on plain white paper. It's necessary to obtain 1099-NEC forms that are pre-printed in red ink for this purpose. However, Copy B, which appears in black, can be downloaded and printed to fulfill the requirement of providing information to the recipient. You can also purchase a 1099-NEC tax kit from various sources like Staples, Amazon, or other office supply stores. Typically, these kits include Form 1096, Form 1099-NECs (with five copies), and envelopes.

Q: How many copies of each 1099-NEC Form are needed?

A: For every Form 1099-NEC, two copies will be filled out with the same information. Copy A along with Form 1096 is for the IRS, Copy B is to be sent to the individual or business and Copy C is for the PTA treasurer records. Copy 1 and Copy 2 are to be sent to the State. Copy 1 is not needed as your PTA resides in Texas and Copy 2 is not needed if the recipient's (individual or business) address is in Texas. If the individual or business does not have a Texas address, then Copy 2 should be mailed along with Copy B to the recipient.

Q: What is Form 1096?

A: Form 1096 serves as the Annual Summary and Transmittal of U.S. Information Returns. This summary form consolidates ALL the 1099-NEC forms issued by your PTA, providing a comprehensive overview of the total dollar amount of payments made. Form 1096 is necessary when filing paper forms, even if it's just a single 1099-NEC form, and it must be included in your mailing to the IRS.

Q: How should the 1099-NEC forms be delivered to the recipients?

A: The IRS mandates the use of postal mail for sending tax forms unless explicit consent for electronic delivery has been obtained from the recipient. It's important to secure this consent annually. In cases where edelivery consent is not obtained, electronic delivery is still permissible, but a physical copy of the 1099-NEC must also be mailed to the recipient.

Q: How should Form 1096 and 1099-NEC forms be submitted to the IRS?

A: Forms should be sent to: Internal Revenue Service, Austin, Submission Processing Center, P.O. Box 149213, Austin, TX 78714. It's important not to fold Form 1096; instead, mail it flat in an appropriately sized envelope. If your PTA is issuing ten or more 1099-NEC forms, electronic filing with the IRS is mandatory.

The subsequent pages present an example featuring both an individual and a business that fulfilled the criteria prompting the PTA to file IRS Forms 1099-NECs, along with the accompanying Annual Summary Form 1096. In this scenario, the PTA engaged Joe Smith, an individual, to serve as a DJ at two PTA events, compensating him \$325 for each occasion. Additionally, the PTA contracted ABC Petting Zoo, a partnership, for their Fall Festival, disbursing \$900 for their services.

The 1096 shows the total number of completed 1099-NECs and the total nonemployee compensation from these forms. The included W-9s confirm that these vendors are not classified as corporations.

PTAs and IRS Form 1099-NEC and 1096

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Form 1096 Department of the Treasury Internal Revenue Service	Annual Summary and Transmittal of U.S. Information Returns		OMB No. 1545-0108 2023
FILER'S name _____ PTA Street address (including room or suite number) ADDRESS City or town, state or province, county, and ZIP or foreign postal code CITY, STATE ZIP			
Name of person to contact TREASURER'S NAME		Telephone number TREASURER'S PHONE	
Email address TREASURER'S EMAIL ADDRESS		Fax number	
1 Employer identification number XX-XXXXXXX		2 Social security number	3 Total number of forms 2
		4 Federal income tax withheld \$ 0.00	5 Total amount reported with this Form 1096 \$ 1550.00
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
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-LS 16	1099-LTC 93	1099-MISC 95	1099-NEC 71
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
1099-INT 92	1099-DIV 91	1099-ISA 94	1099-PRR 96
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-CA 73	1099-EB 43	1099-ES 25	1099-ES 26
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-ES 27	1099-ES 28	1099-ES 29	1099-ES 30
<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 **SIGNATURE OF TREASURER OR PRESIDENT** Title **TITLE** Date **DATE MAILED**

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.

Reminder. You may be required to electronically file (e-file) information returns. Go to www.irs.gov/efile for e-file options. Also, see part I in the 2023 General Instructions for Certain Information Returns.

Purpose of form. Use this form to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the IRS.

Caution: Form 5498-QA can be filed on paper only, regardless of the number of returns.

Who must file. Any person or entity who files any form checked in box 6 above must file Form 1096 to transmit those forms to the IRS.

Caution: Your name and taxpayer identification number (TIN) (employer identification number (EIN) or social security number (SSN)) must match the name and TIN used on your 94X series tax return(s) or you may be subject to information return penalties. Do not use the name and/or TIN of your paying agent or service bureau.

Enter the filer's name, address (including room, suite, or other unit number), and 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 Form 1097, 1098, 1099, 3921, 3922, 5498, or W-2G.

When to file. If any date shown falls on a Saturday, Sunday, or legal holiday in the District of Columbia or where the return is to be filed, the due date is the next business day. File Form 1096 in the calendar year following the year for which the information is being reported, as follows.

• With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28.*

• With Forms 1099-NEC, file by January 31.

• With Forms 5498, file by May 31.

* Leap years do not impact the due date. See Announcement 91-179, 1991-49 I.R.B. 78, for more information.

Where To File

Send all information returns filed on paper with Form 1096 to the following.

If your principal business, office or agency, or legal residence in the case of an individual, is located in:

Alabama, Arizona, Arkansas, Delaware, Florida, Georgia, Kentucky, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Texas, Vermont, Virginia	Internal Revenue Service P.O. Box 149213 Austin, TX 78714-9213
Alaska, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Utah, Washington, Wisconsin, Wyoming	Internal Revenue Service Center P.O. Box 219256 Kansas City, MO 64121-9256

For more information and the Privacy Act and Paperwork Reduction Act Notice, see the 2023 General Instructions for Certain Information Returns.

Form **1096** (2023)

DETACH BEFORE MAILING

FORM # L1096

PTAs and IRS Form 1099-NEC and 1096

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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. PTA ADDRESS CITY, STATE ZIP		OMB No. 1545-0116 Form 1099-NEC (Rev. January 2022) For calendar year 20 23		Nonemployee Compensation
PAYER'S TIN XX-XXXXXXX	RECIPIENT'S TIN XX-XX-XXXX	1 Nonemployee compensation \$ 650.00		
RECIPIENT'S name JOE SMITH		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		
Street address (including apt. no.) ADDRESS		3		
City or town, state or province, country, and ZIP or foreign postal code CITY, STATE ZIP		4 Federal income tax withheld \$ 0.00		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	5 State tax withheld \$	6 State/Payer's state no.	
		7 State income \$		

Form **1099-NEC** (Rev. 1-2022) 85-3375062 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

7171 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. PTA ADDRESS CITY, STATE ZIP		OMB No. 1545-0116 Form 1099-NEC (Rev. January 2022) For calendar year 20 23		Nonemployee Compensation
PAYER'S TIN XX-XXXXXXX	RECIPIENT'S TIN XX-XXXXXXX	1 Nonemployee compensation \$ 900.00		
RECIPIENT'S name ABC PETTING ZOO		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		
Street address (including apt. no.) ADDRESS		3		
City or town, state or province, country, and ZIP or foreign postal code CITY, STATE ZIP		4 Federal income tax withheld \$ 0.00		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	5 State tax withheld \$	6 State/Payer's state no.	
		7 State income \$		

Form **1099-NEC** (Rev. 1-2022) 85-3375062 www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service
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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 \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		
Street address (including apt. no.)		3		
City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.
Account number (see instructions)	2nd TIN not <input type="checkbox"/>	5 State tax withheld \$	6 State/Payer's state no.	
		7 State income \$		

Form **1099-NEC** (Rev. 1-2022) 85-3375062 www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

DETACH BEFORE MAILING

FORM # UNECFED

PTAs and IRS Form 1099-NEC and 1096

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. PTA ADDRESS CITY, STATE ZIP		OMB No. 1545-0116 Form 1099-NEC (Rev. January 2022) For calendar year 20 23		Nonemployee Compensation
PAYER'S TIN XX-XXXXXXX	RECIPIENT'S TIN XX-XXXXXXX	1 Nonemployee compensation \$ 650.00		
RECIPIENT'S name, Street address (including apt. no.), City or town, state or province, country, and ZIP or foreign postal code JOE SMITH ADDRESS CITY, STATE ZIP		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		
		3		
Account number (see instructions)		4 Federal income tax withheld \$ 0.00		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.
		5 State tax withheld \$	6 State/Payer's state no.	
		7 State income \$		

Form **1099-NEC** (Rev. 1-2022) (keep for your records) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. PTA ADDRESS CITY, STATE ZIP		OMB No. 1545-0116 Form 1099-NEC (Rev. January 2022) For calendar year 20 23		Nonemployee Compensation
PAYER'S TIN XX-XXXXXXX	RECIPIENT'S TIN XX-XXXXXXX	1 Nonemployee compensation \$ 900.00		
RECIPIENT'S name, Street address (including apt. no.), City or town, state or province, country, and ZIP or foreign postal code ABC PETTING ZOO ADDRESS CITY, STATE ZIP		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		
		3		
Account number (see instructions)		4 Federal income tax withheld \$ 0.00		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.
		5 State tax withheld \$	6 State/Payer's state no.	
		7 State income \$		

Form **1099-NEC** (Rev. 1-2022) (keep for your records) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

☐ 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. 1545-0116 Form 1099-NEC (Rev. January 2022) For calendar year 20		Nonemployee Compensation
PAYER'S TIN	RECIPIENT'S TIN	1 Nonemployee compensation \$		
RECIPIENT'S name, Street address (including apt. no.), City or town, state or province, country, and ZIP or foreign postal code		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		
		3		
Account number (see instructions)		4 Federal income tax withheld \$		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.
		5 State tax withheld \$	6 State/Payer's state no.	
		7 State income \$		

Form **1099-NEC** (Rev. 1-2022) (keep for your records) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

PTAs and IRS Form 1099-NEC and 1096

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0116 Form 1099-NEC (Rev. January 2022) For calendar year 20 23		Nonemployee Compensation
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. _____ PTA ADDRESS CITY, STATE ZIP				
PAYER'S TIN XX-XXXXXX	RECIPIENT'S TIN XXX-XX-XXXX	1 Nonemployee compensation \$ 650.00		Copy C For Payer or State Copy 1 For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.
RECIPIENT'S name, Street address (including apt. no.), City or town, state or province, country, and ZIP or foreign postal code JOE SMITH ADDRESS CITY, STATE ZIP		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		
		3		
		4 Federal income tax withheld \$ 0.00		
		5 State tax withheld 6 State/Payer's state no.		
Account number (see instructions) 2nd TIN not <input type="checkbox"/>		7 State income \$		
Form 1099-NEC (Rev. 1-2022) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service				

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0116 Form 1099-NEC (Rev. January 2022) For calendar year 20 23		Nonemployee Compensation
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. _____ PTA ADDRESS CITY, STATE ZIP				
PAYER'S TIN XX-XXXXXX	RECIPIENT'S TIN XX-XXXXXX	1 Nonemployee compensation \$ 900.00		Copy C For Payer or State Copy 1 For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.
RECIPIENT'S name, Street address (including apt. no.), City or town, state or province, country, and ZIP or foreign postal code ABC PETTING ZOO ADDRESS CITY, STATE ZIP		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		
		3		
		4 Federal income tax withheld \$ 0.00		
		5 State tax withheld 6 State/Payer's state no.		
Account number (see instructions) 2nd TIN not <input type="checkbox"/>		7 State income \$		
Form 1099-NEC (Rev. 1-2022) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service				

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0116 Form 1099-NEC (Rev. January 2022) For calendar year 20		Nonemployee Compensation
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. 				
PAYER'S TIN 	RECIPIENT'S TIN 	1 Nonemployee compensation \$		Copy C For Payer or State Copy 1 For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.
RECIPIENT'S name, Street address (including apt. no.), City or town, state or province, country, and ZIP or foreign postal code 		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		
		3		
		4 Federal income tax withheld \$		
		5 State tax withheld 6 State/Payer's state no.		
Account number (see instructions) 2nd TIN not <input type="checkbox"/>		7 State income \$		
Form 1099-NEC (Rev. 1-2022) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service				

FORM # LINEPAY

PTAs and IRS Form 1099-NEC and 1096

Form W-9 (Rev. October 2018) Department of the Treasury Internal Revenue Service	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.																						
1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. IOE SMITH																								
2 Business name/disregarded entity name, if different from above DOING BUSINESS AS NAME (IF DIFFERENT FROM ABOVE)																								
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 60%;"> <input checked="" type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <small>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</small> <input type="checkbox"/> Other (see instructions) ▶ _____ </div> <div style="width: 35%;"> <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate </div> </div>																								
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) _____ <small>(Applies to accounts maintained outside the U.S.)</small>																								
5 Address (number, street, and apt. or suite no.) See instructions. ADDRESS 6 City, state, and ZIP code CITY, STATE ZIP 7 List account number(s) here (optional)		Requester's name and address (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 instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> , later. Note: If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.																								
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> Social security number <table border="1" style="width: 100%; text-align: center;"> <tr> <td>X</td><td>X</td><td>X</td><td>-</td><td>X</td><td>X</td><td>-</td><td>X</td><td>X</td><td>X</td><td>X</td> </tr> </table> </div> <div style="width: 35%;"> or Employer identification number <table border="1" style="width: 100%; text-align: center;"> <tr> <td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table> </div> </div>			X	X	X	-	X	X	-	X	X	X	X				-							
X	X	X	-	X	X	-	X	X	X	X														
			-																					
Part II Certification Under penalties of perjury, I certify that: 1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and 3. I am a U.S. citizen or other U.S. person (defined below); and 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct. Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.																								
Sign Here Signature of U.S. person ▶ SIGNED BY THE INDIVIDUAL Date ▶ _____																								
General Instructions Section references are to the Internal Revenue Code unless otherwise noted. Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9 . Purpose of Form An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following. <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 45%;"> <ul style="list-style-type: none"> • Form 1099-INT (interest earned or paid) </div> <div style="width: 50%;"> <ul style="list-style-type: none"> • Form 1099-DIV (dividends, including those from stocks or mutual funds) • Form 1099-MISC (various types of income, prizes, awards, or gross proceeds) • Form 1099-B (stock or mutual fund sales and certain other transactions by brokers) • Form 1099-S (proceeds from real estate transactions) • Form 1099-K (merchant card and third party network transactions) • Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition) • Form 1099-C (canceled debt) • Form 1099-A (acquisition or abandonment of secured property) </div> </div> <p>Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.</p> <p>If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See <i>What is backup withholding</i>, later.</p>																								

PTAs and IRS Form 1099-NEC and 1096

PTAs and IRS Form 1099-NEC and 1096

Form W-9 (Rev. October 2018) Department of the Treasury Internal Revenue Service	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.																																																		
1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. ABC PETTING ZOO																																																				
2 Business name/disregarded entity name, if different from above																																																				
Print or type, see Specific Instructions on page 3.	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.																																																			
	<div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____ </div> <div> <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate </div> </div>																																																			
	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) _____ <small>(Applies to accounts maintained outside the U.S.)</small>																																																			
	5 Address (number, street, and apt. or suite no.) See instructions. ADDRESS 6 City, state, and ZIP code CITY, STATE ZIP 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 instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN, later</i> . Note: If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.																																																				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="10" style="text-align: center;">Social security number</td> </tr> <tr> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> </tr> <tr> <td colspan="10" style="text-align: center;">or</td> </tr> <tr> <td colspan="10" style="text-align: center;">Employer identification number</td> </tr> <tr> <td style="width: 25px; height: 25px; text-align: center;">X</td> <td style="width: 25px; height: 25px; text-align: center;">X</td> <td style="width: 25px; height: 25px; text-align: center;">-</td> <td style="width: 25px; height: 25px; text-align: center;">X</td> <td style="width: 25px; height: 25px; text-align: center;">X</td> <td style="width: 25px; height: 25px; text-align: center;">X</td> <td style="width: 25px; height: 25px; text-align: center;">X</td> <td style="width: 25px; height: 25px; text-align: center;">X</td> <td style="width: 25px; height: 25px; text-align: center;">X</td> <td style="width: 25px; height: 25px; text-align: center;">X</td> </tr> </table>			Social security number																				or										Employer identification number										X	X	-	X	X	X	X	X	X	X
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Part II Certification Under penalties of perjury, I certify that: 1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and 3. I am a U.S. citizen or other U.S. person (defined below); and 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct. Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.																																																				
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General Instructions Section references are to the Internal Revenue Code unless otherwise noted. Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9 . Purpose of Form An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.																																																				
<ul style="list-style-type: none"> • Form 1099-DIV (dividends, including those from stocks or mutual funds) • Form 1099-MISC (various types of income, prizes, awards, or gross proceeds) • Form 1099-B (stock or mutual fund sales and certain other transactions by brokers) • Form 1099-S (proceeds from real estate transactions) • Form 1099-K (merchant card and third party network transactions) • Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition) • Form 1099-C (canceled debt) • Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN. If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See <i>What is backup withholding, later</i> .																																																				