

# ARCHDIOCESE OF SEATTLE

## SECTION D

### PAYROLL

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## PAYROLL

All parishes must use ADP for processing payroll. This section provides some basic information about the fundamentals of payroll.

The proper recording and maintenance of payroll records is not only essential in determining the results of parish operations, but also for tax purposes. The Internal Revenue Service (IRS) and some local tax authorities require the maintenance of records that reflect the remuneration paid to each employee performing services for the parish. There are also specific reporting requirements.

This section is intended to supplement the forms and instructions provided by the taxing authorities and to show how the required information is obtained from the accounting system.

### PAYROLL TAX

There are two kinds of Federal Government payroll withholdings:

1. Federal Income Tax (FIT)
2. Social Security / Medicare (FICA)

#### Federal Income Tax

The employee is responsible for the payment of annual income tax owed to the Federal Government. Throughout the year, amounts estimating each employee's annual Federal Income Tax liability are withheld from his/her paycheck. The employer's responsibility is to collect (through withholding procedure) the employee's Federal Income Tax and remit it to the IRS in a timely manner.

#### Social Security / Medicare (FICA)

The Federal Insurance Contributions Act (FICA) relates to that part of the federal old age, survivors, disability and health insurance system that imposes a tax on employers and on the employees themselves.

Both the employee and employer share payment of both portions of this tax. One half of the employee's total FICA tax is paid by the employee (deducted from the employee's check through the withholding procedure) and the other half is paid by the employer when remittance is made to the government. The Medicare portion of the tax is applied to the entire payroll amount, while the Social Security portion is limited. The maximum salary changes annually, the amount is included in Circular E, which is sent to each Employment Unit by the IRS. The Chart of Accounts includes accounts for each portion of the tax.

#### Tax Remittance

Taxes are remitted to the government based on the schedule in "Circular E" issued by the IRS. Tax remittance is normally handled by ADP.

LAY COMPENSATION

Compensation paid to individuals for services falls into two categories. These distinctions are important since the federal reporting requirements for the two categories differ significantly (Appendix D-1). The two categories and the differentiation between them follow:

	<b>LAY EMPLOYEES</b>	
	<b>Employee Compensation</b>	<b>Non-employee Compensation</b>
<b>Definition</b>	The IRS defines an employee as “anyone who performs services subject to the will and control of the employer both as to what shall be done and how it shall be done” and receives some type of remuneration for such services	All individuals and unincorporated organizations receiving payment for services from the parish and who are not considered employees receive non-employee compensation. (Non-employees may also be referred to as “independent contractors”)
Withholding	<b>Federal Income Tax, Social Security, and Medicare are deducted from wages.</b>	<b>Normally no taxes are deducted with completed Form W-9 (See exception note on Page 4)</b>
<b>Reporting</b>	Wages and withholding are reported quarterly on Form 941.	The non-employee is solely responsible for remitting taxes owed to the IRS.
<b>Forms Received</b>	The employee receives a Form W-2.	The non-employee receives a Form 1099, if total payments equal or exceed \$600.

*Note: There are two complementary methods for determining employee status. Historically, we have recommended the 20 questions and this is still a very useful tool. Recently the IRS has moved to three categories of criteria which focus on a more general approach. A copy of the 20 questions is included in Appendix A-6 and a brochure issued by the IRS describing the three categories is included in Appendix A-7.*

CLERGY, MEMBERS OF RELIGIOUS ORDERS, AND DEACON COMPENSATION

Archdiocesan Priest Compensation

Priest compensation is a unique item in parish accounting. There is no equivalent item in “for profit” entities. In the Archdiocese of Seattle, priests are issued a W-2 form but payroll accounting is not the same as for any other payroll. The status of Archdiocesan priests impacts both Social Security and Federal Income Taxes.

Priests are considered self-employed for Social Security purposes by law. Archdiocesan policy requires priests to participate in the Social Security/Medicare system. This means that all diocesan priests in the Archdiocese must pay Self Employment Tax since no amount for Social Security may be withheld by the parish. If an individual priest decides

to withhold to pay the self employment tax, that is acceptable (even recommended) but the amount must be withheld as income tax not Social Security.

Priests are not required to have Federal Income Tax withheld however, individual priests can request withholding and, as outlined above, the amount may be adequate to pay self-employment tax.

Priests living outside rectories receive a "Housing Allowance". This amount is determined by the Archdiocese and published, along with other payroll information, in the "Budget Letter" issued in January. The housing allowance amount is taxable for self-employment tax but is not taxable for Federal Income Tax. This amount may or may not be included on the priest's W-2 form. The Archdiocese suggests that a letter be sent to priests documenting the amount paid as housing allowance. Following is the text of the letter sent to priests paid by Archdiocesan offices.

This letter is your record of the total amount of housing allowance payments paid to/for you during 20XX. Housing allowance payments are not subject to Federal Income Tax. However, unless you have formally elected to be excluded from coverage under the social security system, you must include these housing allowance payments in the computation of self-employment tax.

20XX Total Housing Allowance: \$XX,XXX.XX

Priests also receive a mileage allowance. This amount is either the actual mileage (substantiated by a mileage log) or a flat monthly amount. If a priest elects to document his mileage the amount paid is expense reimbursement and, therefore, not taxable. If the priest elects to receive the flat monthly amount, this is taxable and must be included in payroll reporting.

A very useful guide for understanding and preparing clergy income taxes is *Income Taxes for Priests Only*, by Martin LeNell. A copy of this publication is mailed to all Archdiocesan priests by the Priest Pension Plan. For more information, contact:

NPFC	Phone:	(888) 271-6372
333 N. Michigan Ave. Ste. 1205	Fax:	(312) 442-9709
Chicago, IL 60601-4002	E-mail:	<a href="mailto:NFPC@NFPC.org">NFPC@NFPC.org</a>

Another helpful resource is *Church Law & Clergy Tax Guide* by Richard R. Hammar, J.D., LL.M., CPA which is available in multiple outlets online.

#### Extern Priests Documentation and Compensation

An extern priest is one not incardinated by the Archdiocese of Seattle. In general, the same payroll requirements (IRS and Self Employment Tax) rules apply to diocesan extern priests as to Archdiocesan priests. When an extern priest from a foreign nation is assigned to a parish he should have an R-1 Visa and a Social Security Number (or have applied for the number). If you have a question regarding a specific situation, contact the Office of the Vicar for Clergy or Parish Financial Services for assistance.

### Religious Order Priests

A religious order priest is paid on the same salary schedule as a diocesan priest. Since the order is technically the priest's employer, payroll checks are made payable to either the religious order or the religious order/individual name. Religious order priests do not receive a W-2 and, in accordance with agreements between the orders and the IRS, the religious order does not receive a 1099. Income tax is never withheld from a religious order priest. These rules only apply to religious orders with a legal structure in the U.S.; if a priest from any other order is assigned to a parish, specific instruction will be available from the Office of the Vicar for Clergy or Parish Financial Services.

### Brothers and Religious Women

Brothers and Religious Women are member of religious orders and are not subject to withholding or Social Security. They should not receive either a W-2 or 1099. Payroll for these individuals can be run through the payable system rather than the payroll system. Paychecks to members of religious orders should be made payable to both the religious order and the individual.

### Priest Pension Payments

Priest pension payments are made based on the individual priest's status. Incardinated priests participate in the Archdiocesan Priest Pension Plan and payments are made to that fund. Religious order priests participate in their order's pension plan and payments are normally made to the order. Extern priests are either covered by a pension plan in their home diocese or an ARF savings account; the Office of the Vicar for Clergy will provide the information to the source of salary.

### Deacon Compensation

The Internal Revenue Service considers a deacon an ordained clergyman. Archdiocesan policy states that deacons are not paid for their ministerial duties (preaching, sacramental duties, etc.). If a deacon is hired for an "Administrative or Ministerial" position in addition to or instead of the normal deacon position, the same IRS rules apply to deacons salary as to priests (e.g. a portion of the deacon salary can be considered housing allowance thereby exempt from Federal Income Tax with the same documentation responsibilities to the individual and the deacon does not participate in the Social Security withholding but rather pays Self-Employment Tax).

The salary for the position is based on the lay salary scale for the position. The official Deacon Compensation Policy is included below. It is very important that both the deacon and the parish understand the tax implications and the practical steps that need to be taken. It is particularly important that the Parish Finance Council set the housing allowance amount annually and document the decision. Since the decision is binding on the parish, the housing allowance amount must be consistent for each deacon working in the parish. This would be an exceptional situation but it would be possible.

## PERMANENT DEACON COMPENSATION GUIDELINES

As ordained clergy, permanent deacons who are paid to work in ministerial or administrative managerial positions for parishes or schools are subject to the same tax regulations as priests. This includes the availability of a housing allowance, and the dual taxpayer status (self employed for social security tax purposes; employees for income tax purposes). Individual tax consequences may vary, and deacons are encouraged to consult their tax advisors.

Permanent deacons are eligible for a housing allowance

- An amount up to the annually published housing allowance for priests may be designated by a parish finance council as housing allowance for deacons employed by the parish.
- If the finance council designates a housing allowance, this designation must be recorded in the finance council minutes on an annual basis.
- Deacons receiving a housing allowance are considered to be self employed for social security tax purposes.
  - In this instance, the parish should add the normal employer's share of Social Security/Medicare taxes to the deacon's compensation.
  - The deacon may withhold his self employment taxes by making a W-4 declaration.
- All deacons paid to work in ministerial or administrative managerial positions for a particular source of salary must be treated the same with regard to housing allowance designation.
- Once a designation for treating a portion of a deacon's compensation as housing allowance has been made, it may not be changed for the duration of the deacon's employment in that position.
- Pension contributions are to be calculated on the total of salary and housing allowance.

## PAYROLL REPORTING & REQUIREMENTS

The following is a listing and description of the most used payroll tax and employee-related forms:

Form W-2: Wage and Tax Statement – Issued by ADP  
This form summarizes, by calendar year, the total wages paid and Federal Income Tax and FICA withheld for each employee. This form must be issued to the employee by January 31 of the following calendar year. This form is submitted to the IRS annually with Form W-3 (transmittal form).

Form W-4: Employee's Withholding Allowance Certificate

Each employee is required to complete this form, which indicates marital status and the total number of “withholding exemptions” upon which the employee’s individual withholding amounts are calculated. The employer files and maintains this form with other employee payroll information. This form should be updated regularly.

Form W-9: Tax Identification Number for Independent Contractors  
This form is used to obtain the social security number or Employer Identification Number of the non-employee (independent contractor) being compensated by the parish. If a non-employee does not provide this number, **28% of the compensation must be withheld.**

Form 941: Employer’s Quarterly Federal Tax Return – Normally Filed by ADP  
This form is a summary of wages paid and taxes due from employee Federal Income Tax and FICA withholding. It is to be filed by the month-end following each calendar quarter. Due dates are April 30, July 31, October 31, and January 31.

Form 1099: Statement of Non-employee Compensation  
This form is required to be issued to all individuals or *unincorporated* organizations that perform services for the parish and who received \$600 or more during the calendar year. This form is also due by January 31 of the following year. This form also submitted to the IRS with Form 1096 (transmittal form). A sample of form 1099 is included as Appendix D-2 and form 1096 as Appendix D-3.

Form I-9: Employment Eligibility Verification  
This form is issued by the Immigration and Naturalization Service. It documents the employee’s eligibility to work in this country. **This form must be maintained in a separate file and can not be included in the personnel files.**

DSHS Child Support Enforcement  
This form is submitted to DSHS for every new hire. It is used in child support enforcement.

Workers’ Compensation  
The Archdiocese of Seattle is self-insured for Workers Comp. Each parish receives a reporting form quarterly. All employees should be included on this form. If an independent contractor does not provide proof of worker’s compensation insurance, they must also be included on the form. For further information, please contact the Worker’s Compensation Coordinator in the Benefits Services Office (800) 950-4904.

Employee Insurance Benefits  
The Archdiocese offers several insurance options. Every employee working 20 or more hours per week and teachers contracted to teach at least three classes per day, five days per week, or the equivalent must receive benefits. The forms and instructions are available from the Benefits Service Office.

### Employment Background Check

This form must be completed for all employees. Any job offer is contingent on the successful completion of an employment background check and other employment paperwork.

### Safe Environment Program

Every employee must go through Safe Environment Training and be provided with the Policy for the Prevention of Sexual Abuse, Sexual Misconduct and Sexual Harassment, Code of Professional Conduct for Church Personnel' and Reporting Suspected Abuse or Neglect of Minors and Vulnerable Adults. After the training is completed and the materials are received, new employees must sign the sign-off sheet to be filed in with their employment records.

### INTERNAL REVENUE SERVICE (IRS)

The IRS publishes several informational pamphlets and booklets that can be quite useful. IRS Publication – Circular E explains withholding requirements and FICA limits. In addition, the IRS operates a taxpayer assistance telephone line through which you may order forms or instruction pamphlets (faxed or mailed), and obtain information and clarification on tax issues. The phone number is **(800) 829-3676**, and is located in the government listing section (“blue pages”) of the phone book. The IRS website, which may be used to download instructions and forms, is <http://www.irs.gov>.

### PAYROLL ACCOUNTING AND WITHHOLDING PROCEDURES

Payroll should be recorded using a general journal entry. The gross salaries should always be recorded as an expense to the parish. Any taxes or employee elected deductions withheld should be recorded using payroll liability accounts, or on the rare occasion, as listed below, a revenue account. Payroll deductions vary based on parish policy and employee elections.

The following entry illustrates the procedure:

Acc. #	Description	Debit	Credit	Memo
5101	Clergy Salaries	1,886.75		Gross Salary - Pastor
5120	Lay Salaries - Pastoral Asst.	6,532.92		Gross Salary - Pastoral Assistants
5121	Lay Salaries - Office	2,745.75		Gross Salary - Parish Secretary
5122	Lay Salaries - Musicians	6,456.51		Gross Salary - Musicians
5123	Lay Salaries - Facilities	7,121.91		Gross Salary - Facilities
2151	FICA Taxes Withheld		1,721.26	Employee FICA Withholding
2155	Federal Income Taxes Withheld		2,323.86	Employee FIT Withholding
2161	Tax Deferred Annuity (TDA)		1,916.66	Employee TDA Contributions
2162	Employee Medical Withheld		362.32	Employee Elect Dependent Medical Withheld
2163	Voluntary Elect Life Withheld		88.54	Employee Elect Voluntary Life Withheld
4101	Sunday Collections		80.77	Employee Offertory Contribution Withheld
2225	St. Vincent de Paul Custodial		80.77	Employee S.V.D.P. Contribution Withheld
1280	Salary Advances		1,102.00	Employee Salary Advance
1115	Parish Checking		17,067.66	Net Pay Deducted from Checking by ADP

When the payroll taxes are paid, the transaction is illustrated below: the employer's taxes (one half of the FICA / Medicare Tax Total) are charged to the appropriate

accounts when paid. The employee's taxes (the amounts withheld) are charged to the appropriate liability.

Acc. #	Description	Debit	Credit	Memo
2151	FICA Taxes Withheld	1,721.26		Payment of Employee FICA Withholding
2155	Federal Income Taxes Withheld	2,323.86		Payment of Employee Federal Withholding
5201	FICA Payroll Tax Expense	1,721.25		Employer Matching FICA Expense
1115	Parish Checking		5,766.37	Tax Payment Deducted from Checking by ADP

We can see in this example that accounts FICA Withholding and FIT Withholding have been cleared, they both have a zero balance. These accounts were credited when cash was withheld from the employee's check and then debited when the taxes were remitted to the IRS. The parish matches the employee's FICA withholding, resulting in a \$1,721.26 expense to FICA Expense (#5201).

*Note: In this example, withholding and expense accounts for FICA and Medicare are combined. The Chart of Accounts provides separate accounts for these amounts. Parishes can either split or not as they choose, but the amounts must be separately reported on the employee's Form W-2.*

*Note: If the parish operates on the accrual basis, the employer's portion of FICA / Medicare would have been "accrued". The proper amount would have been charged to FICA / Medicare Expense and credited to the appropriate liability account. This account would be debited when payment is made.*

Another important part of the payroll process is recording the payment of the Employee Benefit Plan to CASHWP. The following entry illustrates how the bill would be recorded:

Acc. #	Description	Debit	Credit	Memo
5222	Medical Insurance – Lay	2,801.99		Employer Paid Medical Benefits
2162	Employee Medical Withheld	362.32		Employee Elected Dependent Coverage Prem.
2161	Tax Deferred Annuity	1916.66		Employee Elected TDA Contributions
2163	Voluntary Elect Life Withheld	88.54		Employee Elected Voluntary Life Premiums
1115	Parish Checking		5,169.51	Total Payment for Billing

You can see in looking at the original payroll entry, that the accounts 2161, 2162, and 2163 have been cleared and all have a zero balance. It is very important that the proper amounts are being withheld from an individual's pay to cover their elected deductions. After the process is complete, the balances of all payroll liability accounts should be zero.

**ALLOCATING SALARY EXPENSES**

If an employee splits time between two departments or entities, the preferred way to allocate this cost is with a general journal entry using Account 5270 Salary Allocations rather than attempting to split the payroll entry.

FINAL NOTE

The preceding is a brief summary of payroll issues. It is not to be taken as all-inclusive. In questionable cases, consult your tax advisor or the appropriate taxing authority. **The Archdiocese of Seattle does not provide income tax consulting services or advice.** For questions about ADP Payroll, please contact ADP Client Services or call the Benefits Services Office at (800) 950-4904.

	LAY EMPLOYEES		RELIGIOUS	
	Employee Compensation	Non-employee Compensation	Archdiocesan Priests and Deacons	Members of Religious Orders
Definition	The IRS defines an employee as "anyone who performs services subject to the will and control of the employer both as to what shall be done and how it shall be done" and receives some type of remuneration for such services.	All individuals and unincorporated organizations receiving payment for services from the parish and who are not considered employees receive non-employee compensation. (Non-employees may also be referred to as "independent contractors")	Priests employed by the Archdiocese and not affiliated with any religious order.  Deacons who opt to be treated as ordained clergy for payroll.	Order priests, religious women and brothers.
Withholding	Federal Income Tax, Social Security, and Medicare amounts are deducted from wages.	No taxes are deducted from wages.	Federal Income Tax is not required to be withheld, but a priest or deacon may request withholding. Social Security/Medicare (FICA) cannot by law be withheld. If a priest or deacon chooses to participate in Social Security, he must file and pay as an individual.	No taxes are deducted from wages.
Reporting	Wages and withholding are reported quarterly on Form 941 (Issued by ADP)	The non-employee is solely responsible for remitting taxes owed to the IRS.	Wages (and withholding if any) are reported on Form 941.	The Religious Order is solely responsible for remitting taxes owed to the IRS.
Checks issued	Checks are issued by ADP.	Checks are run through the payable system.	Checks are issued by ADP.	Payroll checks should be issued payable to the Religious Order and the individual.  Payroll checks can be run through the payable system rather than the payroll system.
Forms received	The employee receives a W-2. These are issued by ADP.	The non-employee receives a Form 1099 (Appendix D-2), if the amount earned equals or exceeds \$600.00.	The priest or deacon receives a W-2. These are issued by ADP.	Religious order members do not receive either a form W-2 or a Form 1099. Extern order priests have special requirements. Call the Vical for Clergy or PFS for more information

9595

VOID  CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents		OMB No. 1545-0115		<b>2008</b> Form <b>1099-MISC</b>	<b>Miscellaneous Income</b>		
		\$		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		<b>Copy A For Internal Revenue Service Center</b>  <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>			
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)		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	
\$		\$		\$		\$		\$	

Form **1099-MISC**

Cat. No. 14425J

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**

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Form <b>1096</b> Department of the Treasury Internal Revenue Service	<b>Annual Summary and Transmittal of U.S. Information Returns</b>	OMB No. 1545-0108  <span style="font-size: 2em; font-weight: bold;">2008</span>
FILER'S name _____  Street address (including room or suite number) _____  City, state, and ZIP code _____		
Name of person to contact _____		Telephone number ( ) _____
Email address _____		Fax number ( ) _____
<b>For Official Use Only</b> <div style="border: 2px solid black; width: 100%; height: 20px; margin: 5px 0;"></div>		
<b>1</b> Employer identification number	<b>2</b> Social security number	<b>3</b> Total number of forms
<b>4</b> Federal income tax withheld \$ _____		<b>5</b> Total amount reported with this Form 1096 \$ _____
<b>6</b> Enter an "X" in only one box below to indicate the type of form being filed.		
<b>7</b> If this is your <b>final return</b> , enter an "X" here . . . . ▶ <input type="checkbox"/>		
W-2G 32 <input type="checkbox"/>	1098 81 <input type="checkbox"/>	1098-C 78 <input type="checkbox"/>
1098-E 84 <input type="checkbox"/>	1098-T 83 <input type="checkbox"/>	1099-A 80 <input type="checkbox"/>
1099-B 79 <input type="checkbox"/>	1099-C 85 <input type="checkbox"/>	1099-CAP 73 <input type="checkbox"/>
1099-DIV 91 <input type="checkbox"/>	1099-G 86 <input type="checkbox"/>	1099-H 71 <input type="checkbox"/>
1099-INT 92 <input type="checkbox"/>	1099-LTC 93 <input type="checkbox"/>	1099-MISC 95 <input type="checkbox"/>
1099-OID 96 <input type="checkbox"/>	1099-PATR 97 <input type="checkbox"/>	1099-Q 31 <input type="checkbox"/>
1099-R 98 <input type="checkbox"/>	1099-S 75 <input type="checkbox"/>	1099-SA 94 <input type="checkbox"/>
5498 28 <input type="checkbox"/>	5498-ESA 72 <input type="checkbox"/>	5498-SA 27 <input type="checkbox"/>

**Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.**

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

**What's new.** After December 1, 2008, tape cartridges will no longer be accepted at the Enterprise Computing Center—Martinsburg (ECC—MTB). The only acceptable method of filing information returns with ECC—MTB will be electronically through the FIRE system. See Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically.

**Where to file.** The following changes have been made under *Where To File*.

- The general addresses have been changed to a three-line format.
- Form 1098-C is now filed at the Internal Revenue Service Center in Austin, Texas, or Kansas City, Missouri, based on the filer's location.

**Purpose of form.** Use this form to transmit paper Forms 1099, 1098, 5498, and W-2G to the Internal Revenue Service. Do not use Form 1096 to transmit electronically. For electronic submissions, see Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically.

**Caution:** If you are required to file 250 or more information returns of any one type, you must file electronically. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. For more information, see part F in the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.

**Who must file.** 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 1099, 1098, 5498, or W-2G. A filer is any person or entity who files any of the forms shown in line 6 above.

**Preadressed Form 1096.** If you received a preaddressed Form 1096 from the IRS with Package 1096, use it to transmit paper Forms 1099, 1098, 5498, and W-2G to the Internal Revenue Service. If any of the preprinted information is incorrect, make corrections on the form.

If you are not using a preaddressed form, enter the filer's name, address (including room, suite, or other unit number), and TIN in the spaces provided on the form.

**When to file.** File Form 1096 as follows.

- With Forms 1099, 1098, or W-2G, file by March 2, 2009.
- With Forms 5498, 5498-ESA, or 5498-SA, file by June 1, 2009.

### Where To File

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

<b>If your principal business, office or agency, or legal residence in the case of an individual, is located in</b>	<b>Use the following three-line address</b>
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Alabama, Arizona, Arkansas, Connecticut, Delaware, Florida, Georgia, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Texas, Vermont, Virginia, West Virginia

Department of the Treasury  
Internal Revenue Service Center  
Austin, TX 73301