

CSEA LOCAL 1000  
AFSCME / AFL-CIO  
143 WASHINGTON AVENUE, ALBANY, NEW YORK 12210

**M E M O R A N D U M**

**TO: REGION, LOCAL AND UNIT TREASURERS**  
**FROM: NICOLE MEEKS, STATEWIDE TREASURER**  
**DATE: OCTOBER 2023**  
**RE: NOTICE TO FILERS OF IRS FORMS 990-EZ & 990**

**ELECTRONIC FILING REQUIREMENT FOR  
TAX YEAR 2022-23**

Please be aware that under the provisions of the Taxpayer First Act, income-tax exempt organizations under Section 501(C) are required to file their annual returns electronically. This requirement applies to all CSEA Regions, Locals and Units which will file a form 990-EZ or 990 for fiscal year October 1, 2022 – September 30, 2023.

**The IRS will no longer accept these forms filed on paper.**

CSEA recommends bringing your completed return to a Certified Tax Specialist, or accessing one of the IRS certified e-file providers online.

- To locate certified tax specialist in your area, search for the following:

**IRS e-file Providers**

Click on **Authorized IRS e-file Providers for Individuals and Businesses**.

This site provides a search engine to help locate the closest authorized tax preparers.

- To access a list of certified on-line providers, search for the following:

**Tax Year 2022 Exempt Organizations Modernized e-File**

This site lists approved IRS e-file **online** providers.

A list of recommended providers is shown below:

Recommended online E-filing websites for 990 or 990-EZ

**Form 990 Online**

**<https://efile.form990.org/>**

**TaxAct**

**<https://www.taxact.com/business-taxes/download/tax-exempt-organization>**

**ExpressTaxExempt**

**<https://www.expresstaxexempt.com/>**

**ProConnect Tax Online**

**<https://proconnect.intuit.com/tax-online/>**

**TaxSlayer Pro**

**<https://www.taxslayerpro.com/>**

**A complete list of IRS-certified websites can  
also be accessed at  
**CSEANY.ORG** under Officer Resources:**

ANNUAL TAX REPORTING 2022-23 990 & 990-EZ E-Filers List

**Note that any fee charged is payable as a legitimate chargeable  
expense and can be recorded on CSEA Long Forms under  
Professional Services.**

Please refer to CSEA's Instructions for Filing the 990-EZ form for more information.

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**TO: REGION, LOCAL AND UNIT TREASURERS**  
**FROM: NICOLE MEEKS, STATEWIDE TREASURER**  
**DATE: OCTOBER 2023**  
**RE: ANNUAL REQUIRED REPORTING**

**REPORTING SEASON IS HERE AGAIN!**

In accordance with the *CSEA Region/Local/Unit Constitution* it is your responsibility as Treasurer to ensure the financial reports are filed on time with CSEA, the Internal Revenue Service (IRS) and, if applicable, the U.S. Department of Labor (USDOL). Every Region, Local and Unit is required to file with CSEA and the IRS. Additionally, those Regions/Locals/Units with members in the private sector are also required to file with the USDOL.

The CSEA ***Financial Standards Code, Article VIII*** provides the minimum standards that must be met by every Region/Local/Unit regarding financial reporting. As Treasurer, you should review the Article to understand the reporting requirements, due dates, filing thresholds and potential penalties. The Treasurer is elected to ensure proper compliance with these minimum CSEA standards and while these reporting requirements may seem challenging, we provide as much information as possible each year to assist you in completing the mandatory filing requirements and our staff is available to discuss any questions or concerns you may have.

Earlier this summer we mailed each President and Treasurer the **CSEA BUDGET AND REPORTING INFORMATION** packet to ensure the timely completion of the CSEA 2023-24 Budget: **due to CSEA by November 1, 2023**. Regions and Locals should be sure to submit the completed Budget to my office by this date, and Units should likewise submit their completed Budgets with their Local Treasurers. The Budget mailing included either 'Short' or 'Long' versions of the Budget, Financial Report and Audit Report along with detailed instructions to properly complete each.

This **ANNUAL REQUIRED REPORTING PACKET** provides information on the IRS regulations that must be followed by **ALL** Regions/Locals/Units and detailed instructions for the type of IRS return we believe your Region/Local/Unit must file for the fiscal year ended September 30, 2023.

**Detailed instructions for USDOL filings for Regions and Private Sector  
Locals will be provided in a separate mailing.**

**ANNUAL REQUIRED REPORTING  
OCTOBER 2023**

The *Financial Standards Code*, Article VIII indicates all Regions and Locals receive a rebate from CSEA and Units receive a rebate from their Local annually; **however, before rebates are issued the following reports and forms must be filed** with CSEA (Statewide or Local Treasurer), the Internal Revenue Service (IRS) and, if applicable, the U.S. Department of Labor (US DOL) by the due dates indicated below:

<b>REPORT:</b>	<b>FILED BY:</b>	<b>FILED WITH:</b>	<b>DUE BY:</b>
CSEA Annual Budget	Regions & Locals: Units:	Statewide Treasurer Local Treasurer	November 1 <sup>st</sup>
CSEA Annual Financial Report	Regions & Locals: Units:	Statewide Treasurer Local Treasurer	January 1 <sup>st</sup>
CSEA Annual Audit Report	Regions & Locals: Units:	Statewide Treasurer Local Treasurer	January 1 <sup>st</sup>
IRS Form 990, Form 990-EZ or IRS Form 990-N, Electronic Notice (e-Postcard)	Regions & Locals: Units: Regions/Locals/Units:	Statewide Treas. (COPY); <Including Unit filings> Local Treasurer (COPY) IRS (ORIGINAL)	January 1 <sup>st</sup> January 1 <sup>st</sup> February 15 <sup>th</sup>
If necessary – IRS Form 8868 Application for Ext. of Time to File Form 990 or 990-EZ	Regions & Locals: Units: Regions/Locals/Units:	Statewide Treas. (COPY) Local Treasurer (COPY) IRS (ORIGINAL)	February 15 <sup>th</sup>
If required – IRS Form 1099- NEC COPY B	Regions/Locals/Units:	Individuals	January 31 <sup>st</sup>
If required – IRS Form 1096 & Form 1099-NEC COPY A	Regions/Locals/Units:	IRS (ORIGINAL)	<b>January 31<sup>st</sup></b>
If required – US DOL Form LM- 2, LM-3 or LM-4	Regions & Locals: Regions & Locals:	US DOL (ORIGINAL) Statewide Treas. (COPY)	December 29 <sup>th</sup> January 1 <sup>st</sup>

Attached to this memo are the following information memos **ALL** must review:

- A flowchart to verify which IRS form (990, 990-EZ or 990-N) is required.
- General information regarding filing the IRS Form 990, 990-EZ and 990-N.
- Information and instructions for the proper filing of the IRS Form 1099 and 1096, as well as sample completed forms.

**ANNUAL REQUIRED REPORTING  
OCTOBER 2023**

**\*\*\*\*\*IMPORTANT\*\*\*\*\***

- 1. Review the enclosed information, including the flowchart and general instructions, to verify which governmental form your Region/Local/Unit is required by law to file.** If you determine you need to file a different form, you can obtain a copy of that blank form and CSEA-specific instructions from the CSEA website ([www.cseany.org](http://www.cseany.org)).
- 2. File Forms 990 & 990-EZ ELECTRONICALLY**  
Take your completed form to a certified tax professional for submission to IRS, or visit one of the IRS approved online filing websites. A list of online providers is included in this packet. Submit a copy of your completed form and proof of filing to your Local Treasurer (units) or to CSEA (locals and regions).
- 3. CSEA and the IRS do not consider a form or report filed if it is incomplete and/or not accurate.** We suggest you submit a copy of your return to CSEA for review before filing with the IRS. CSEA withholds rebates until ALL the required forms and reports, including those filed with the IRS and, if applicable, the USDOL are accepted by CSEA.
- 4. Should the Region/Local/Unit be assessed a penalty or selected for audit by the Internal Revenue Service (IRS) or any other governmental regulatory agency, my office must be notified IMMEDIATELY. NEVER pay a penalty or sign an agreement with the IRS or any other governmental regulatory agency until my office has been consulted.**
- 5. If the Local/Unit has employees,** the Local/Unit is responsible for complying with all State and Federal regulations regarding its employees.

CSEA strongly recommends the **CSEA Financial Report be completed BEFORE** attempting to complete the mandatory United States governmental forms (IRS 990, 990-EZ or 990-N and, if applicable, the USDOL LM-3 or LM-4 forms). Detailed instructions for completing the CSEA Financial Report were included with the earlier **CSEA BUDGET AND REPORTING INFORMATION** packet and are available on the CSEA website. Once the CSEA Financial Report has been completed, use that completed report to fill out the applicable IRS and DOL forms.

Please contact CSEA for assistance or guidance to ensure these important CSEA reports and IRS and USDOL forms are filed accurately and on time. The consequences of filing incomplete and/or late forms with the IRS and USDOL could be significant; therefore, we encourage you to reach out to the CSEA Statewide Treasurer's office for assistance whenever necessary.

**ANNUAL REQUIRED REPORTING  
OCTOBER 2023**

In closing, be aware that CSEA releases the Final Rebate only **AFTER** copies of all the annual required forms and reports **ARE ACCEPTED** by CSEA. Regions and Locals must ensure copies of all completed reports and forms are submitted to the CSEA Statewide Treasurer **by January 1<sup>st</sup>**. Units must ensure copies of all completed reports and forms are submitted to their CSEA Local Treasurer **by January 1<sup>st</sup>**. These copies include:

**CSEA 2023-24 BUDGET  
CSEA 2022-23 FINANCIAL REPORT  
CSEA 2022-23 AUDIT REPORT  
IRS 2022 FORM 990 or 990-EZ as it has (or will be) filed with the IRS  
or confirmation of filing an accepted IRS 990-N *e-Postcard*  
and, if applicable, USDOL 2022-23 FORM LM-3 or LM-4 as it was filed with the US DOL.**

**\*\*\*\*\* NOTICE TO ALL LOCALS WITH UNITS\*\*\*\*\***

**CSEA requires the Local Treasurer to forward a copy of the prepared IRS Form 990, 990-EZ, or the IRS Acceptance of filed 990-N *e-Postcard*, as received from any UNIT within your jurisdiction. This is in accordance with the long-established requirement outlined in the *Financial Standards Code, Article VIII, Reporting*.**

**Contact my office with any questions regarding compliance.**

If you have any questions regarding any of the enclosed material, please contact my office at (518) 257-1000 ext. 1256 or the CSEA Internal Audit Department at ext. 1333. Thank you in advance for your efforts in ensuring your job as Treasurer is fulfilled to the best of your ability.

NM/cb  
Enclosures

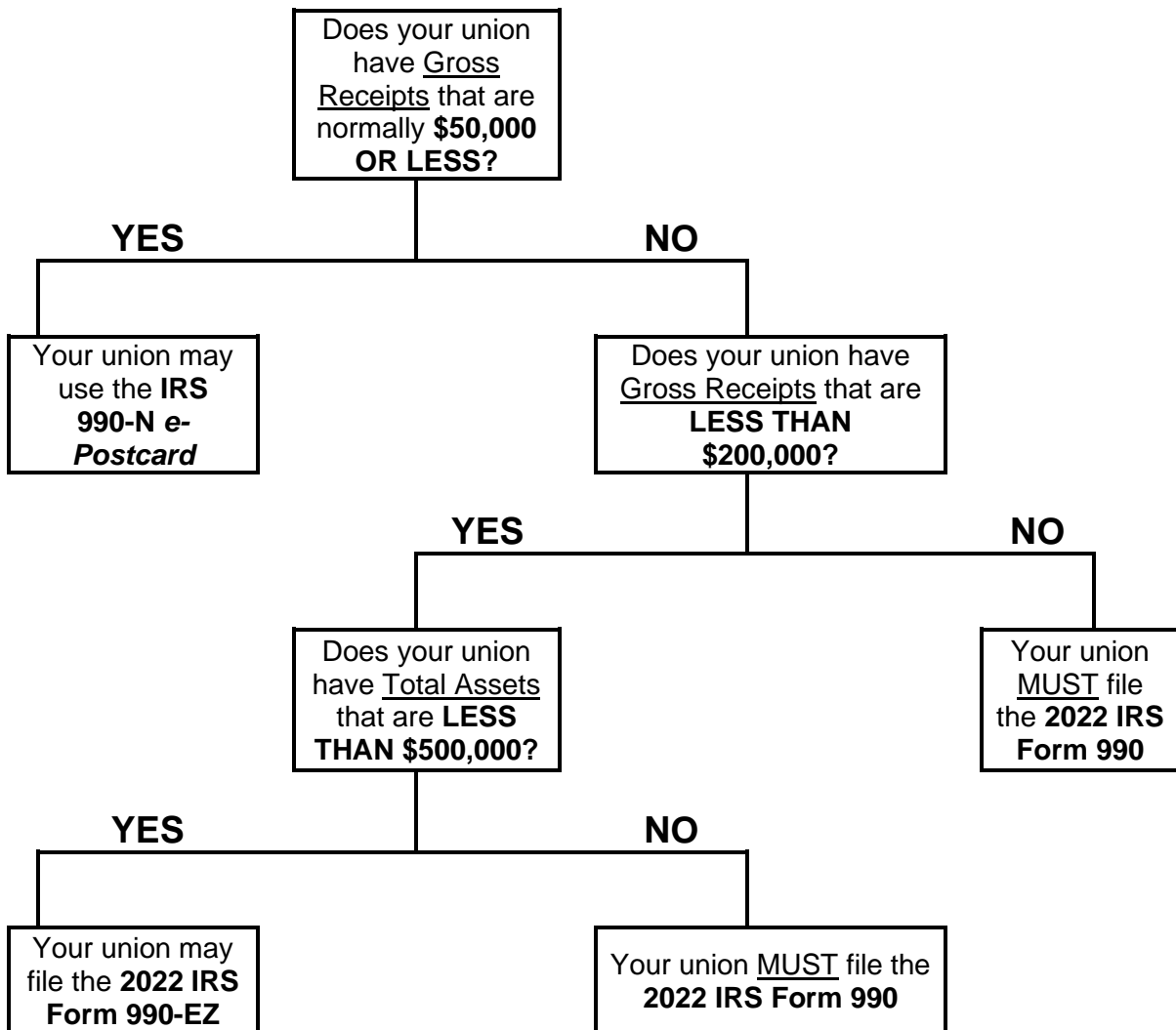
cc: M. Sullivan, CSEA President  
D. Berkley, CSEA Executive Vice President  
R. Bebo, CSEA Secretary  
P. Diana, Director of Internal Operations  
W. Kearney, Director of Finance  
Internal Operations Department

# WHICH IRS FORM SHOULD YOU FILE FOR TAX YEAR 2022?

The flowchart below will help you verify which IRS form you should file for the CSEA fiscal year 10/1/2022 - 9/30/2023. **Use the easiest form for which the Region, Local or Unit qualifies** because the IRS Form 990 is significantly more difficult than the Form 990-EZ and the Form 990-EZ is more difficult than the 990-N e-Postcard.

**NOTE:** The IRS tax year is the year in which your fiscal year began. Therefore, for CSEA's fiscal year 10/1/2022 through 9/30/2023, the reporting tax year is 2022.

Failure to file using the correct tax year form may result in the form being **REJECTED** and under IRS rules a rejected form is the same as if no form was filed resulting in substantial penalties.



If you have any questions determining which form to file, please contact the CSEA Statewide Treasurer's Office at (518) 257-1256.

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**M E M O R A N D U M**

**TO: REGION, LOCAL AND UNIT TREASURERS**  
**FROM: NICOLE MEEKS, STATEWIDE TREASURER**  
**DATE: OCTOBER 2023**  
**SUBJ: General Instructions for IRS Forms 990, 990-EZ and 990-N e-Postcard**

CSEA, Inc. has a group ruling with the IRS in which we, along with our Regions, Locals and Units, are classified as labor organizations exempt from Federal Income Tax under section 501(c)(5) of the IRS code.

**WHO MUST FILE**

**Every Region, Local and Unit that normally receives dues rebates from CSEA is required to file a Form 990, 990-EZ or 990-N e-Postcard with the IRS annually.**

**WHAT TO FILE**

The IRS filing criteria has changed over the past several years and you may be required to file a different return than your Region, Local or Unit has filed previously.

**For the IRS 2022 tax year (for the CSEA fiscal year beginning 10/01/2022):**

**FORM 990 MUST BE FILED ELECTRONICALLY IF:**

Gross receipts are \$200,000 or more for the fiscal year **OR**  
Total assets are \$500,000 or more at the end of the fiscal year.

**FORM 990-EZ MUST BE FILED ELECTRONICALLY IF:**

Gross receipts are more than \$50,000 but less than \$200,000 for the fiscal year **AND**  
Total assets are less than \$500,000 at the end of the fiscal year.

**FORM 990-N e-Postcard MAY BE FILED IF:**

Gross receipts are **normally** \$50,000 or less for the fiscal year.

Gross receipts are considered to be \$50,000 or less if:

- a) The subordinate has been in existence for 1 year or less and received \$75,000 or less during its first taxable year; **OR**
- b) Has been in existence between 1 and 3 years and averaged \$60,000 or less in gross receipts during each of its first *two* tax years, **OR**
- c) Is at least 3 years old and averaged \$50,000 or less in gross receipts for the preceding 3 tax years.



## General Instructions for IRS Forms OCTOBER 2023

Be aware that the IRS filing requirements change depending on the organization's annual gross receipts (total revenues) and/or total assets at the end of each fiscal year; therefore, your filing requirements may change over time. Gross receipts are defined as the total amounts the subordinate received from all sources during its annual accounting period (fiscal year), without subtracting any costs or expenses.

### WHEN TO FILE

The annual information return (Forms 990, 990-EZ or 990-N e-Postcard) must be filed with the IRS on or before the 15th day of the fifth month following the close of the organization's accounting period. CSEA, Inc.'s accounting period runs from October 1<sup>st</sup> through **September 30<sup>th</sup>** each year; therefore, the filing deadline for Regions, Locals and Units is **ON OR BEFORE FEBRUARY 15<sup>th</sup> EACH YEAR.**

The closing month of your accounting period (September) was originally reported to the IRS when your Region, Local or Unit applied for an Employer Identification Number (EIN). If you believe you have a different closing month on record with the IRS, contact the CSEA Internal Audit Department at (518) 257-1333 and we will prepare the necessary paperwork to correct the accounting period with the IRS.

### PENALTIES

**Failure to file a complete and accurate return may result in significant monetary penalties issued by the IRS and failure to file a return for 3 consecutive years will automatically result in the IRS revoking your tax-exempt status.** This means any Region, Local or Unit that loses its tax-exempt status could be liable, at a minimum, for an IRS-imposed Federal Income Tax at the current corporate tax rate of 15% to 30%.

**Forms 990 & 990-EZ: When a Form 990 or 990-EZ is filed late, without reasonable cause, or is incomplete or inaccurate, the IRS can charge a penalty of \$20 a day** (up to a maximum of \$10,000 or 5% of the gross receipts – whichever is smaller). For unions with revenue over \$1 million, the fine is higher; \$100 a day with a maximum of \$50,000. The penalty begins **on the due date** for filing the Form 990 or 990-EZ.

**If you cannot file the Form 990 or 990-EZ by February 15<sup>th</sup>, you are required to file an IRS Form 8868 – *Application for Extension of Time to File An Exempt Organization Return* by February 15<sup>th</sup> instead.**

**To avoid significant monetary penalties:**

- **File** the Form 990, 990-EZ or the Form 8868 **by February 15<sup>th</sup>.**
- **Make an entry on all lines** requiring an amount or other information to be reported. (Zeroes are not required).
- Be sure to **complete all applicable lines and provide explanations** as instructed. Answer each question on the return unless instructed to skip a line.

## General Instructions for IRS Forms OCTOBER 2023

**990-N e-Postcard:** Subordinates that have not submitted the 990-N e-Postcard by the February 15<sup>th</sup> due date **will receive a notice from CSEA and letter from the IRS** requesting filing. The 2022-23 990N can be filed online through September 30<sup>th</sup>, 2024. The IRS does not allow 990N filing for earlier years. There is no monetary penalty for late filing, or failing to file for an earlier year, **HOWEVER, failure to file for 3 consecutive years will result in the automatic revocation of your tax-exempt status and your local or unit will not be able to receive rebates or other income.**

If you receive a revocation notice from the IRS, or if you were required to file a 990N but failed to do so for the past 3 years, please contact the CSEA Statewide Treasurer's Office at (518) 257-1256.

**The 990-N e-Postcard must be completed electronically with the IRS;  
there is no paper form to complete.**

### FILING THE e-POSTCARD

The 990-N filing page can be reached via the IRS Search Page at

<https://www.irs.gov>.

- Enter "990N" in the search box and scroll down to the following result:

**Recommended by IRS**

**About Form 990-N, Electronic Notice for Tax-Exempt  
Organizations Not Required to File Form 990 or Form 990-EZ**

Information about Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ, including recent updates, related forms and instructions on how to file.

- Click the link and scroll down to the following:

**Ready to file?**

After you have read the information above and the User Guide, use the [Form 990-N Electronic Filing System \(e-Postcard\)](#) page to start the process.

- Click the link to access the filing page.

## General Instructions for IRS Forms OCTOBER 2023

**Form 990 & 990-EZ:** Form 990-EZ filers will receive a copy of this form in their tax packets. The 990-EZ form is also available for download at <http://www.cseany.org> under Officer Resources. Form 990, 990-EZ, and supporting forms can be obtained from the IRS by calling 1-800-829-3676 or by visiting the IRS website at <http://www.irs.gov> and select “SEARCH FORMS & INSTRUCTIONS”.

\* Be certain to request or select forms for the IRS 2022 tax year \*

### WHERE TO FILE

#### **FORMS 990 & 990-EZ MUST BE SUBMITTED ELECTRONICALLY**

**Please bring your completed form to a professional tax preparer or visit one of the IRS-recommended websites listed in this packet.**

### ADDITIONAL INFORMATION FOR FORM 990 & 990-EZ FILERS:

- 1) **Be sure the EIN** (Employer Identification Number) **entered on the Form 990 or 990-EZ is identical to the EIN granted by the IRS to the Region, Local or Unit.**
- 2) **Show all amounts in whole dollars.**
- 3) **Make at least two copies** of the completed forms and signed return for your files.
- 4) **Forms 990 and 990-EZ must be filed electronically.**
- 5) **If your organization has substantial revenues or if you conclude that completing the Form 990 or 990-EZ is beyond your accounting skills, you should seek the assistance of a CPA or public accountant.**
- 6) We recommend that you **prepare CSEA’s Annual Financial Report before attempting to complete the Form 990 or 990-EZ.** On the CSEA Annual Financial Report – Long Form we provided the line numbers that correspond to the IRS 2022 Form 990-EZ lines. Some expense lines on Form 990 or 990-EZ may require you to combine several lines from your Annual Financial Report onto one line for the 990 or 990-EZ. You should indicate on the Annual Financial Report which lines were combined to make up the amount reported on the IRS line in case there is a problem in balancing the return.
- 7) **Seek Assistance** – For assistance and additional information please contact the Statewide Treasurer’s office at (518) 257-1256 or the CSEA Internal Operations Department at (518) 257-1333.

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## MEMORANDUM

**TO:** REGION, LOCAL AND UNIT TREASURERS  
**FROM:** NICOLE MEEKS, STATEWIDE TREASURER  
**DATE:** OCTOBER 2023  
**RE:** Reporting Taxable Allowances to the IRS using Forms 1099 & 1096

### WHO & WHAT IS SUBJECT TO TAXABLE ALLOWANCES

1. Any individual who is not treated as an employee (not paid regular wages from which income taxes are withheld) and receives honorariums, commissions, prizes, awards or any other compensation from your organization.
2. Any individual or business to whom the Region, Local or Unit paid rents, royalties, and other payments for service, which are reportable as income. This includes overnight miscellaneous allowances, meal allowances in excess of IRS rates, and meal allowances not associated with an overnight stay. This also includes all reimbursements for expenses while on CSEA business for which an accounting (expense voucher with receipts) was required but not provided.
3. Any individual who has available for their personal use a Region, Local or Unit provided car. The value of personal use must be computed using one of the methods recommended by the IRS. Please refer to the enclosed CSEA memo regarding Region, Local, or Unit provided automobiles included in this mailing.
4. Mileage paid in excess of the IRS rate. The IRS rate is currently \$ .655 per mile. Regions, Locals or Units should **NOT** have mileage in excess of IRS rate.

### WHO MUST FILE

Any Region, Local or Unit that makes payments of the kind described above to an individual or business which total **\$600 or more during the CALENDAR** year (January 1, 2023 – December 31, 2023) must file with the IRS.

**(Do NOT report based on CSEA's *fiscal year* of October 1, 2022 through September 30, 2023)**

**WHAT IRS FORMS TO FILE & WHEN**

Prepare and submit Form 1099-NEC for each individual with total taxable allowances equal to, or exceeding, \$600 in the calendar year by the following due dates:

- 1099- NEC Copy B to each recipient by January 31, 2024
- 1099- NEC Copy A, for each recipient, to IRS by January 31, 2024
- 1096 Summary form to IRS by January 31, 2024

Note: Do not file 1099-NEC Copy 1. New York State does not require a separate filing of this return; the IRS shares the information on 1099-NEC with the State.

An automatic ONE-Month extension can be requested via IRS form 8809; this form must be submitted **NOT LATER THAN** January 31<sup>st</sup>.

**Note: The IRS may assess fines up to \$530 for each failure to file a form 1099.**

If an individual's taxable payments total less than \$600, it is not necessary to file a 1099. **However**, the Region, Local or Unit is obligated to notify the individual, in writing, of any total taxable payments received during the year. The Treasurer should provide a summary of these payments to each officer by January 31<sup>st</sup>. A **Taxable Payments Notification** form is provided at the end of these instructions for this purpose. A copy of this notification, and the Treasurer's Taxable Payments Log, must be kept with the union records.

The Forms 1099-NEC and 1096 are printed with machine-readable ink that cannot be duplicated; you cannot download these forms or use photocopies. These forms can be ordered, free of charge, online at <http://www.irs.gov/Forms-&-Pubs/Order-Products>.

Be certain to order the Forms 1099-NEC and 1096 for the **2023** calendar year. We recommend you order these forms early to avoid missing the filing deadlines.

**Sample** copies of a properly completed IRS Form 1096, along with Form 1099-NEC Copy A are shown below and are for **reference purposes only**.

**WHERE TO FILE**

NY & FL filers – mail the IRS Form 1096 along with the Copy A of all 1099-NEC to:

Internal Revenue Service  
Austin Submission Processing Center  
PO Box 149213  
Austin, TX 78714

All other states please refer to "Where to File" on the bottom right of the IRS Form 1096.

# IRS SAMPLE FORM 1096

Do Not Staple **6969**

Form **1096** Annual Summary and Transmittal of U.S. Information Returns OMB NO. 1545-0168  
 Department of the Treasury Internal Revenue Service **2023**

FILER'S name  
**CSEA Unit 123-123456 Someplace City**  
 Street address (including room or suite number)  
**500 Main Street**  
 City or town, state or province, country, and ZIP or foreign postal code  
**Someplace, NY 10111**

Name of person to contact  
**Joe Jackson** Telephone number  
**(555) 333-8529**

Email address  
**jjacks@gmail.com** Fax number  
**(555) 334-7699**

**For Official Use Only**

1 Employer identification number  
**12-3456789** 2 Social security number  
**2** 3 Total number of forms  
**2** 4 Federal income tax withheld  
**\$ 0.00** 5 Total amount reported with this Form 1096  
**\$ 1,350**

6 Enter an "X" in only one box below to indicate the type of form being filed.

1096-SS 32	1096-RTC 36	1096-99 31	1096-C 76	1096-E 34	1096-F 82	1096-G 74	1096-T 83	1096-A 80	1096-B 79	1096-C 85	1096-CAP 75		1096-DIV 91	1096-D 86	1096-INT 92	1096-K 19
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1096-LR 18	1096-LTC 82	1096-MISC 35	1096-NEC 71	1096-OND 90	1096-PAY 97	1096-Q 21	1096-CA 3A	1096-R 38	1096-R 75	1096-SA 34	1096-SB 45	3001 25	3002 26	4408 28	4408-IRA 72	4408-CA 2A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1096-SA 27	<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 \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

## Instructions for IRS 1096 Summary Form

- Enter Region, Local or Unit Name in Filer's Box
- Enter Treasurer's name, phone number, email and fax numbers
- Enter Region, Local or Unit EIN in Box 1
- Enter Total Number for 1099s submitted in Box 3
- Enter Total Amount reported on all 1099s in Box 5
- Check Box 71: 1099-NEC
- Treasurer sign and date at the bottom

# IRS SAMPLE FORM 1099-NEC

7171		<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED	
<b>PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.</b> CSEA Unit 123-123456 Someplace City 500 Main Street Someplace City, NY 10111			
<b>PAYER'S TIN</b> 12-3456789		<b>RECIPIENT'S TIN</b> 066-54-4444	<b>1 Nonemployee compensation</b> \$ 685
<b>RECIPIENT'S name</b> Sally Jones		<b>2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale</b> <input type="checkbox"/>	
<b>Street address (including apt. no.)</b> 200 Main Street		<b>3</b>	
<b>City or town, state or province, country, and ZIP or foreign postal code</b> Someplace, NY 10111		<b>4 Federal income tax withheld</b> \$ 0.00	
<b>Account number (see instructions)</b>	<b>2nd TIN not.</b> <input type="checkbox"/>	<b>5 State tax withheld</b> \$ 0.00	<b>6 State/Payer's state no.</b>
		<b>7 State income</b> \$ 0.00	
Form <b>1099-NEC</b> (Rev. 1-2022)		Cat. No. 72590N	www.irs.gov/Form1099NEC
		Department of the Treasury - Internal Revenue Service	
<b>Do Not Cut or Separate Forms on This Page – Do Not Cut or Separate Forms on This Page</b>			

## Instructions for IRS 1099-NEC

- Enter Region, Local or Unit Name and address
- Enter Region, Local or Unit EIN (Payer's TIN)
- Enter Recipient's SSN (TIN)
- Enter Recipient's Name and address
- Enter taxable income and amount in Box 1: Nonemployee Compensation
- Leave other boxes empty

**TAXABLE PAYMENT NOTIFICATION – PAYMENTS LESS THAN \$600**

**FOR USE BY CSEA REGIONS/LOCALS/UNITS**

**TREASURER:** Complete this form for any individual who received taxable allowances totaling **LESS THAN \$600** during the most recent **calendar** year. (January 1<sup>st</sup> thru December 31<sup>st</sup>).

Deliver this form to the recipient **BY JANUARY 31<sup>ST</sup>** for his/her own personal income tax records.

Keep a photocopy in the Region, Local or Unit records.

**Do not file this form with the IRS.** Remember: if the total taxable allowance totaled \$600 or more for the calendar year, file IRS Form 1099-NEC instead.

**RECIPIENT:** You are responsible for reporting the above amount to the IRS on your personal income tax form.

**TAXABLE PAYMENTS RECEIVED FROM**

**CSEA REGION/LOCAL/UNIT\_\_\_\_\_**

\_\_\_\_\_ received \$\_\_\_\_\_ in IRS reportable income  
(RECIPIENT NAME)

for the calendar year ended December 31, 20\_\_\_\_\_.

\_\_\_\_\_  
CSEA Region/local/Unit Treasurer

\_\_\_\_\_  
Date