

Form 1099 Recipients

1. Every independent contractor, incorporated or not, (i.e. auditor, consultant, supply clergy, supply musician, grass cutter, plumber, etc.) must complete a W-9 and an I-9 prior to being paid.
2. A folder of blank W-9 and I-9 Forms and a folder of completed W-9 and I-9 Forms will be maintained in the Parish Office for current use and future reference.
3. The Treasurer will be given copies of completed W-9 and I-9 Forms which are to be attached to respective 1099 Forms.
4. Maintenance Contractors, licensed or not, must show proof of liability insurance prior to receiving approval to perform the work.
5. IRS rule states that any person or unincorporated entity that earns \$600 or more during the calendar year must receive a Form 1099 by January 31st of the succeeding year.

Vestry Approved: July 14, 2014