

1099'S – WHEN CLERK'S NEED TO ISSUE THEM
MAY AND JUNE, 2011 CLERK'S OF COURT CONFERENCES

Clerk's 1099 Survival Guidelist:


- 1. Internal Revenue Website: www.irs.gov**
- 2. 1099 Filing Deadlines:**
 - A. 1099's to Recipients – January 31st**
 - B. 1096 and 1099 to Internal Revenue Service – February 28th**
- 3. Forms Needed (Note: All forms can be ordered from the Internal Revenue Website – Order by Halloween):**
 - A. 1096**
 - B. 1099-MISC (Note: Box 14 – Gross Proceeds Paid to an Attorney)**
 - C. 1099-S (Proceeds From Real Estate Transactions)**
 - D. Instruction Booklets for the above forms (Note: Some Instruction Booklets can be downloaded from the Internal Revenue Website)**
- 4. Attachments:**
 - A. Samples of Completed forms.**
- 5. Don't wait until New Year's to begin. File forms timely and correctly. The less contact the IRS has with your Office, the less complicated your job will be!!!**

Do Not Staple

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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 2010
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██████████ CARR 17 PP
 CARROLL COUNTY CLERK & MASTER
 99 COURT SQ STE 105
 HUNTINGDON, TN 38344-3706

Name of person to contact Kenneth Todd	Telephone number (731) 986-1920	For Official Use Only 		
Email address kenneth.todd@tncourts.gov	Fax number (731) 986-6051			
1 Employer identification number ██████████	2 Social security number	3 Total number of forms 2	4 Federal income tax withheld \$	5 Total amount reported with this Form 1096 \$ ██████████

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

W-2G 32	1098 81	1098-C 76	1098-E 81	1098-T 83	1098-A 80	1098-B 79	1098-C 85	1098-CAP 73	1098-DIV 81	1098-G 86	1098-H 71	1098-INT 92	1098-LTC 93
<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"/>
1098-MISC 95	1098-OID 98	1098-PATR 97	1098-Q 31	1098-R 98	1098-S 75	1098-SA 94	3921 25	3922 26	5498 28	5498-ESA 72	5498-SA 27		
<input type="checkbox"/>	<input type="checkbox"/>	<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"/>		

7 If this is your final return, enter an "X" here

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 ▶ *Kenneth Todd* Title ▶ **Clerk & Master** Date ▶ **01/31/2011**

Instructions

Reminder. The only acceptable method of filing information returns with Enterprise Computing Center—Martinsburg (ECC—MTB) is electronically through the FIRE system. See Pub. 1220, Specifications for Filing Forms 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically.

Purpose of form. Use this form to transmit paper Forms 1098, 1099, 3921, 3922, 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, 3921, 3922, 5498, 8935, 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 2010 General Instructions for Certain Information Returns.

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 1098, 1099, 3921, 3922, 5498, or W-2G. A filer is any person or entity who files any of the forms shown in line 6 above.

Preaddressed Form 1096. If you received a preaddressed Form 1096 from the IRS with Package 1096, use it to transmit paper Forms 1098, 1099, 3921, 3922, 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 1098, 1099, 3921, 3922, or W-2G, file by February 28, 2011.
- With Forms 5498, 5498-ESA, or 5498-SA, file by May 31, 2011.

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

Use the following three-line address

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

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FILER'S name, street address, city, state, ZIP code, and telephone no. Carroll County Clerk & Master 99 Court Square, Suite 105 Huntingdon, TN 38344 PHONE: (731) 986-1920		1 Date of closing 061710	OMB No. 1545-0997 2010 Form 1099-S	Proceeds From Real Estate Transactions
		2 Gross proceeds \$ [REDACTED]		
FILER'S federal identification number [REDACTED]	TRANSFEROR'S identification number [REDACTED]	3 Address or legal description (including city, state, and ZIP code) 13 C.D. Carroll County Map: 157 Parcel: 003.00 Deed Book: 180 Page: 277		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2010 General Instructions for Certain Information Returns.
TRANSFEROR'S name James Edward Roberts (Deceased) c/o Law Office				
Street address (including apt. no.) P.O. Box [REDACTED]				
City, state, and ZIP code Huntingdon, TN 38344		4 Check here if the transferor received or will receive property or services as part of the consideration <input type="checkbox"/>		
Account or escrow number (see instructions) Case No: 05-PA-0031		5 Buyer's part of real estate tax \$		

Form 1099-S Cat. No. 64292E Department of the Treasury - Internal Revenue Service

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FILER'S name, street address, city, state, ZIP code, and telephone no. Carroll County Clerk & Master 99 Court Square, Suite 105 PHONE: (731) 986-1920		1 Date of closing 111810	OMB No. 1545-0997 2010 Form 1099-S	Proceeds From Real Estate Transactions
		2 Gross proceeds \$ [REDACTED]		
FILER'S federal identification number [REDACTED]	TRANSFEROR'S identification number [REDACTED]	3 Address or legal description (including city, state, and ZIP code) 02 C.D. Carroll County Map: 059 Parcel: 009.00 Deed Book: 108 Page: 405		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2010 General Instructions for Certain Information Returns.
TRANSFEROR'S name Granville Lee Rogers (Deceased) c/o Law Office or Attorney				
Street address (including apt. no.) P.O. Box [REDACTED]				
City, state, and ZIP code Huntingdon, TN 38344		4 Check here if the transferor received or will receive property or services as part of the consideration <input type="checkbox"/>		
Account or escrow number (see instructions) Case No: 2009-PE-174		5 Buyer's part of real estate tax \$		

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FILER'S name, street address, city, state, ZIP code, and telephone no.		1 Date of closing	OMB No. 1545-0997 2010 Form 1099-S	Proceeds From Real Estate Transactions
		2 Gross proceeds \$		
FILER'S federal identification number	TRANSFEROR'S identification number	3 Address or legal description (including city, state, and ZIP code)		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2010 General Instructions for Certain Information Returns.
TRANSFEROR'S name				
Street address (including apt. no.)				
City, state, and ZIP code		4 Check here if the transferor received or will receive property or services as part of the consideration <input type="checkbox"/>		
Account or escrow number (see instructions)		5 Buyer's part of real estate tax \$		

Form 1099-S Cat. No. 64292E Department of the Treasury - Internal Revenue Service

2010-504-10480164 U.S. GOVERNMENT PRINTING OFFICE: 2010-504-10480164

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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 2010
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██████████ CARR 17 PP
 CARROLL COUNTY CLERK & MASTER
 99 COURT SQ STE 105
 HUNTINGDON, TN 38344-3706

Name of person to contact Kenneth Todd		Telephone number (731) 986-1920		For Official Use Only 									
Email address kenneth.todd@tncourts.gov		Fax number (731) 986-6051											
1 Employer identification number ██████████	2 Social security number ██████████	3 Total number of forms 2	4 Federal income tax withheld \$	5 Total amount reported with this Form 1096 \$ ██████████									
8 Enter an "X" in only one box below to indicate the type of form being filed.													
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1099-MISC 85	1099-OLD 98	1099-PATR 97	1099-D 31	1099-R 95	1099-S 75	1099-SA 94	3921 25	3922 28	5498 20	5498-ESA 72	5498-SA 27		

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 ▶ *Kenneth Todd* Title ▶ Clerk & Master Date ▶ 01/31/2011

Instructions

Reminder. The only acceptable method of filing information returns with Enterprise Computing Center—Martinsburg (ECC—MTB) is electronically through the FIRE system. See Pub. 1220, Specifications for Filing Forms 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically.

Purpose of form. Use this form to transmit paper Forms 1098, 1099, 3921, 3922, 5498, and W-2G to the Internal Revenue Service. Do not use Form 1098 to transmit electronically. For electronic submissions, see Pub. 1220, Specifications for Filing Forms 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically.

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- When to file.** File Form 1096 as follows.
- With Forms 1098, 1099, 3921, 3922, or W-2G, file by February 28, 2011.
 - With Forms 5498, 5498-ESA, or 5498-SA, file by May 31, 2011.

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

Use the following three-line address

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

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PAYER'S name, street address, city, state, ZIP code, and telephone no. Carroll County Clerk & Master 99 Court Square, Suite 105 Huntingdon, TN 38344 PHONE: (731) 986-1920		1 Rents \$	OMB No. 1545-0115 2010 Form 1099-MISC		Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1099. For Privacy Act and Paperwork Reduction Act Notice, see the 2010 General Instructions for Certain Information Returns.
PAYER'S federal identification number [REDACTED]		2 Royalties \$	4 Federal income tax withheld \$	5 Fishing boat proceeds \$	
RECIPIENT'S identification number [REDACTED]		3 Other income \$	6 Medical and health care payments \$	7 Nonemployee compensation \$ [REDACTED]	
RECIPIENT'S name Kenneth Todd		8 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	9 Substitution payments in lieu of dividends or interest \$	10 Crop insurance proceeds \$	
Street address (including apt. no.) [REDACTED]		11 [REDACTED]	12 [REDACTED]	13 Excess golden parachute payments \$	
City, state, and ZIP code Huntingdon, TN 38344		14 Gross proceeds paid to an attorney \$	15a Section 409A deferrals \$	15b Section 409A income \$	
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	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

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PAYER'S name, street address, city, state, ZIP code, and telephone no. Carroll County Clerk & Master 99 Court Square, Suite 105 Huntingdon, TN 38344 PHONE: (731) 986-1920		1 Rents \$	OMB No. 1545-0115 2010 Form 1099-MISC		Miscellaneous Income Copy A For Internal Revenue Service Center File with Form 1099. For Privacy Act and Paperwork Reduction Act Notice, see the 2010 General Instructions for Certain Information Returns.
PAYER'S federal identification number [REDACTED]		2 Royalties \$	4 Federal income tax withheld \$	5 Fishing boat proceeds \$	
RECIPIENT'S identification number [REDACTED]		3 Other income \$	6 Medical and health care payments \$	7 Nonemployee compensation \$	
RECIPIENT'S name [REDACTED] Law Offices		8 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	9 Substitution payments in lieu of dividends or interest \$	10 Crop insurance proceeds \$	
Street address (including apt. no.) P.O. Box [REDACTED]		11 [REDACTED]	12 [REDACTED]	13 Excess golden parachute payments \$	
City, state, and ZIP code Huntingdon, TN 38344		14 Gross proceeds paid to an attorney \$ [REDACTED]	15a Section 409A deferrals \$	15b Section 409A income \$	
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	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

US GPO 356-997 2010