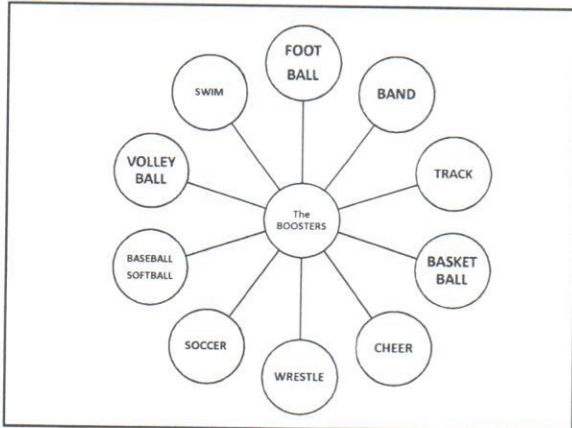


**BOOSTER GROUPS,
THE I.R.S.
AND ...**



YOU



8 PTO GROUPS

6 Elementary Schools

1 Middle School

1 Junior/Senior High

DISTRICT FOUNDATION

THE RIVERSIDE ROADMAP



PAY-TO-PARTICIPATE

- ⇒ Need for cuts after levy multiple levy failures
- ⇒ \$7,000,000 in cuts over 3 years
- ⇒ Board Decision to have participants fully fund Extra Curricular Activities

COST OF EXTRA-CURRICULAR ACTIVITIES:

\$650,000

P2P HISTORY

Transition from flat-fee program

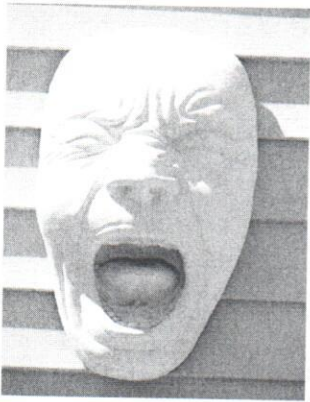
Where we started
\$150 per activity with family cap

Where we moved
\$225 with no family cap

Where we ended up
Full Pay

Where we are now
YEAR 3 of Full Pay





CURRENT FEES:

Football	\$867
Cheerleading	\$224
Marching Band	\$308
Soccer	\$538 \$456
Volleyball	\$847
Basketball	\$922 \$670
Wrestling	\$591
Cross Country	\$466
Track	\$627
Baseball	\$550
Softball	\$589
Swimming	\$863
Golf	\$611

WHAT COSTS WILL BE FUNDED

- 1 • **SALARIES**
- 2 • **PAYROLL BENEFITS - SERS / STRS, Medicare / Workers Compensation, SERS Surcharge.**
- 3 • **OTHER COSTS - Athletic Trainer, Transportation, Sport Specific Costs**

TRIP CHARGES	AVERAGE HOURLY RATES
TRANSPORTATION	
MILEAGE or GASOLINE	BASED ON HISTORICAL SEASONAL DATA

COSTS NOT INCLUDED IN P2P



Maintenance



Custodial Service



Utilities

GATE RECEIPTS

Covers expenses not included in P2P fee calculation

Athletic Department uses these funds for all sports (all seasons / all year / all levels / boys & girls)

AD GETS NO OTHER BUDGET other than Gate Receipts and Ticket Sales

- | | | |
|-------------------------|-----------------------------|---------------------------------|
| NETS, BALLS
SUPPLIES | MAINTENANCE
& REPAIRS | FIELD STRIPING
TICKET TAKERS |
| UNIFORMS | OFFICIALS
SECURITY | LEAGUE DUES |
| TROPHIES
BANQUETS | TOURNAMENT
REGISTRATIONS | AD MILEAGE
MEETINGS & DUES |

ACCOUNTING CALCULATIONS

- | | |
|----------------------------|----------------------------|
| PAYMENT
OPTIONS | FINAL
DEADLINE |
| PAYMENT PLANS | REFUND
POLICY |
| REFUND REASONS | RECEIPT
PROCESS |

DETERMINING NUMBER OF PARTICIPANTS

- Where does the initial count come from?
- How is this determined for current year?
- When is current year count determined?
- How do these fluctuations affect the final fee?
- How do parents react / plan for an undetermined final fee?
- When is the count finalized for good?

FEE – vs – PARTICIPATION

Number of
Participants

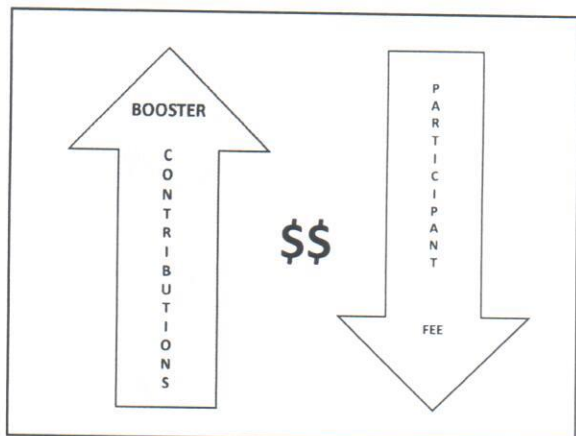
P2P Fee

P2P FEES

BOOSTER CONTRIBUTIONS

- How do booster groups help to lower fees?
- When are they requested to make their contribution?

WHY IS THIS TIMING IMPORTANT?

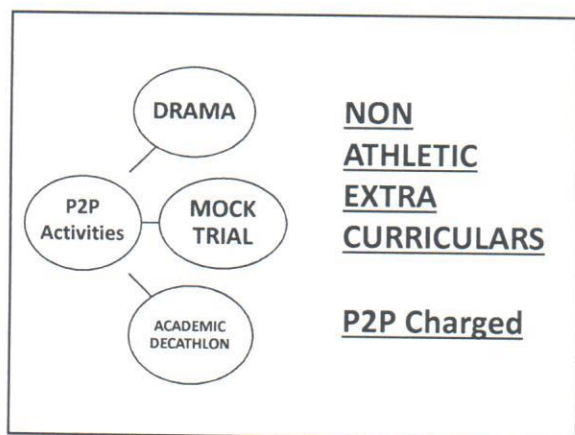


POLICY ENFORCEMENT

STOP!
This means YOU.







WHAT HAPPENS WHEN FAMILIES DON'T PAY ON TIME?

WHAT HAPPENS WHEN YOU DON'T ENFORCE YOUR DEADLINES?



NON ATHLETIC EXTRA CURRICULARS

NO Participation Fee Charged

-  Yearbook / Newspaper
-  Choir / Band
-  Key Club / SAFE / Teen Institute
-  National Honor Society
-  Student Council / Class Advisors
-  Other Academic Oriented Activities

LEGAL ISSUES

- What sorts of things do booster groups need to consider?

TITLE IX

- Liability Issues

I.R.S. COMPLIANCE FOR BOOSTERS

Depends on legal entity status of each group.

Some are incorporated, some are not.

DISTRICTS SHOULD STRONGLY SUGGEST THAT GROUPS INCORPORATE AS LEGAL ENTITIES

WHY INCORPORATE?

PROS

Recognized Legal Entity
 Insurable Entity
 Required Monetary Accountability
 Searchable on IRS Look-Up Site
 Donations Can Be Accepted
 Tax Deductibility for Donors
 Public Trust
 Open Records
 Governing Board
 Legal Bylaws and Articles
 More Formality to Structure

CONS

Fees Involved to Incorporate - \$125 Ohio
 Fees Involved for Entity Election
 • \$400-\$1,200 – I.R.S.
 Annual I.R.S. Reporting – Form 990
 More Recordkeeping Requirements
 Annual Ohio Reporting – online
 I.R.S. Compliance
 • Possible 1099 Filings

STEPS TO INCORPRATION

1. File Incorporating Paperwork with State of Ohio – forms located on Ohio Secretary of State website (Incorporate as a business). FILING FEE IS \$125
<http://www.sos.state.oh.us/sos/upload/business/filingformsfeeschedule.aspx?page=251&domNon>
2. Articles of Incorporation & Organizational ByLaws will be needed in Step 6. Be sure to have these prepared or reviewed by a qualified attorney.
3. Request a Federal ID number from Internal Revenue Service by filing I.R.S. Form SS-4. There is NO FEE to file this form: <http://www.irs.gov/uac/Form-SS-4-Application-for-Employer-Identification-Number-EIN>
4. OPEN A DEDICATED BANK ACCOUNT – use the newly assigned Federal ID Number
5. Complete I.R.S. Form 1023 to elect Not-For-Profit Status. Choose entity structure that fits your booster's intended purpose. Form is lengthy. FILING FEE APPLIES: [http://www.irs.gov/uac/Form-1023-Application-for-Recognition-of-Exemption-Under-Section-501\(c\)\(3\)-of-the-Internal-Revenue-Code](http://www.irs.gov/uac/Form-1023-Application-for-Recognition-of-Exemption-Under-Section-501(c)(3)-of-the-Internal-Revenue-Code)
6. Consult with a qualified C.P.A. / Tax Practitioner for best practices and assistance in completing the Form 1023
7. FILING FEE FOR FORM 1023 is:
 - \$450 for entities with expected annual receipts of less than \$10,000
 - \$850 for entities with expected annual receipts of greater than \$10,000

501(c) (3) TAX COMPLIANCE

<u>Status</u>	<u>Form to File</u>
Gross receipts normally ≤ \$50,000 Note: Organizations <u>eligible</u> to file thee-Postcard may choose to file a full return	990-N
Gross receipts < \$200,000, and Total assets < \$500,000	990-EZ or 990
Gross receipts ≥ \$200,000, or Total assets ≥ \$500,000	990
Private foundation - regardless of financial status	990-PF

501(c) (3) – NOW WHAT?

KEEP IT

How to Keep Your Entity Status

FILE ANNUAL TAX REPORTS WITH I.R.S. (Form 990 just previously discussed)

COMPLY WITH I.R.S. REGULATIONS RELATING TO FUNDRAISING AND ALLOCATION OF FUNDRAISING PROCEEDS

← **BEWARE OF PRIVATE INUREMENT** →

SEND / GIVE RECEIPTS FOR ALL DONATIONS GREATER THAN \$25

STAY AWAY FROM SELLING ADVERTISING

1099 REPORT ALL PAYMENTS GREATER THAN \$600 TO ANY INDIVIDUAL
Be sure to have all vendors and payees complete an I.R.S. Form W9 – Request for Taxpayer Identification Number. Keep these on file.

NO USE OF TAX-FREE STATUS FOR PERSONAL GAIN

IF DONATING TO DISTRICT TAX LEVY CAMPAIGNS BE SURE TO COMPLETE PROPER TAX ELECTIONS ALLOWING THE ENTITY TO DO SO. FOLLOW ALL DOLLAR LIMITATIONS CLOSELY.

Penalties for Non-Compliance

COMPLIANCE ISSUE	RESULT
Missing annual tax forms (Form 990)	PENALTIES (expensive) More Penalties (including interest from date of non-compliance) EVENTUAL LOSS OF PREFERRED TAX EXEMPT STATUS (after 3 years of continued non reporting)
Noncompliance with private inurement rules	LOSS OF TAX EXEMPT STATUS
Lack of receipts provided to donors	PENALTIES (per occurrence) LOSS OF TAX EXEMPT STATUS
Sale of Advertising (advertising is considered a taxable sale)	If sales are not reported properly and taxes are unpaid: • Penalties charged for nonpayment of Federal Income Tax if truly a reporting error or mistake. Taxes assessed. • If INTENTIONALLY UNDER REPORTED - Could be considered Tax-Evasion by Tax Courts – Fines / Criminal Charges / Jail
Not issuing 1099 Forms to those required to receive them	\$500 penalty for each missing 1099 Form
Use of Preferred Tax Status for personal gain	Criminal Fraud charges in Federal Court system Tax Evasion Jail
Election law violations relating to donation of charitable funds to influence lobbying activities or the support of political campaigns	LOSS OF TAX EXEMPT STATUS

What Happens When You Lose Your Tax Preferred / Exempt Status?

TAX PENALTIES ARE PROHIBITIVELY EXPENSIVE.

INTEREST CHARGES APPLY AND WILL BE ASSESSED TO ALL PENALTIES

ORGANIZATIONS TRUSTEES / BOARD OF DIRECTORS COULD BECOME PERSONALLY LIABLE FOR PENALTY & INTEREST CHARGES

NORMALLY TAX-DEDUCTIBLE DONATIONS WILL NO LONGER HAVE CHARITABLE CONTRIBUTION STATUS TO THE DONOR

ALL REVENUE GENERATED BECOMES TAXABLE TO THE CORPORATE ENTITY

BUSINESS TAX RETURNS MAY BE REQUIRED

NO LONGER HAVE THE ABILITY TO DO FUNDRAISERS AS CHARITABLE EVENTS

DISTRICT BEST PRACTICES

Annually recognize your booster & PTO groups

Invite boosters / PTO groups to make informal presentations to the Board on a regular basis

- Provide (annually) detail of their contributions to the benefit of the District
- Ask them to share their plans for the upcoming year

Provide a forum for open collaboration among various groups

- Host quarterly update meetings where all groups can share (in round-table format) the events they have planned and any other news they have to share
- Promote and foster collaboration & sharing
- Promote a sense of non-competition

Request specific documentation from all formally organized groups:

- Copy of Annual Tax Filing (Form 990)
- Annual Certificate of Insurance
- Copies of Articles of Incorporation & Organizational Bylaws and any changes made to either document when updated
- Copy of original I.R.S. Documentation verifying Tax Exempt status
- Annual contact list for group officers including phone / email contact

DISTRICT BEST PRACTICES

Discuss Insurance / Coverage of events with District Insurance Agent

Develop & FOLLOW District Policy

- Required completion of "Building Use Forms"
- District Employee Supervision policies for groups using District facilities
- Payment for specific charges
 - Kitchen staff
 - Custodial Staff
- Reimbursement for supplies if purchased through district
- Request administrative approval / oversight for planned events involving district students

Pledge of mutual support between administration and independent groups

Request that groups plan activities being mindful of district events and taking into consideration other group activities scheduled.

THIS HELPS EVERYONE BE SUCCESSFUL.

RPTA / BOOSTER GROUP COLLABORATION

TEAM RIVERSIDE

No longer exists – WHY?

RPTA

Riverside Parent Teacher Alliance

Still going strong!

RPTA / BOOSTER GROUP COLLABORATION

More initiative on the part of board & administration to foster collaboration – quarterly meetings help!

District wide calendar – Strategic Plan Initiative

One District / One Image – Strategic Plan Initiative
9 buildings / 1 Community

Individual events are now coordinated on the calendar and everyone tries to do different things to distinguish themselves.

EVERYONE’S A WINNER!

SOME THINGS OUR BOOSTERS ARE DOING NOW

USE FACEBOOK AND TWITTER for fundraising

DICK’S SportsMatters
LIBERTY FORD Coach of the Year
FroYo / East Coast Custard / Chick-Fil-A

BOOSTERS have learned to sell Riverside!!!

Events like Mass Band / Alumni Night help grow your fan-base

Hosting Collaborative events
Combined RBB/Gridiron Reverse Raffle
Tailgate
Egg Hunt



Have Some Fun
With Your
Fundraisers!



**DARE TO BE
DIFFERENT!**



**Always Get Your Fundraiser Approved by
Administration!**



Make Sure District Legal Counsel Approves!

BOARD DECISION

1 year 20% addback to all P2P fees

Amounted to approximately \$100,000

Not an annual item – will be reviewed on an annual basis based on available funding

PRESENTER INFORMATION

Belinda Glavic Grassi, C.P.A.

5 year Board Member – Riverside Local School District (Lake County)
Treasurer – Ledgemont Local School District (Geauga County)
28 year practicing C.P.A.
Belinda.grassi@ledgemontschools.org

Mike Rock, C.P.A.

Treasurer – Riverside Local School District
ADM: 4800
General Fund Budget ≈\$38,000,000
Mike.Rock@riversideschools.net



Daniel J. McIntyre, Attorney

Brindza, McIntyre & Seed, LLP
Dmcintyre@Brindza.com



Form 532B Prescribed by:
JON HUSTED
Ohio Secretary of State

Central Ohio: (614) 466-3910
Toll Free: (877) SOS-FILE (767-3453)
www.OhioSecretaryofState.gov
Busseerv@OhioSecretaryofState.gov

Mail this form to one of the following:

Regular Filing (non expedite)
P.O. Box 670
Columbus, OH 43216

Expedite Filing (Two-business day processing
time requires an additional \$100.00).
P.O. Box 1390
Columbus, OH 43216

Initial Articles of Incorporation
(Nonprofit, Domestic Corporation)
Filing Fee: \$125
(114-ARN)

First: Name of Corporation

Second: Location of Principal office in Ohio

City

County

Ohio
State

Effective Date
(Optional)
mm/dd/yyyy

(The legal existence of the corporation begins upon the filing of the articles or on a later date specified that is not more than ninety days after filing)

Third: Purpose for which corporation is formed

****Note for Nonprofit Corporations:** The Secretary of State does not grant tax exempt status. Filing with our office is not sufficient to obtain state or federal tax exemptions. Contact the Ohio Department of Taxation and the Internal Revenue Service to ensure that the nonprofit corporation secures the proper state and federal tax exemptions. These agencies may require that a purpose clause be provided.

****Note:** ORC Chapter 1702 allows for additional provisions to be included in the Articles of Incorporation that are filed with this office. If including any of these additional provisions, please do so by including them in an attachment to this form.



Form 522 Prescribed by:
JON HUSTED
Ohio Secretary of State

Central Ohio: (614) 466-3910
Toll Free: (877) SOS-FILE (767-3453)
www.OhioSecretaryofState.gov
Busserv@OhioSecretaryofState.gov

Mail this form to one of the following:

Regular Filing (non expedite)
P.O. Box 788
Columbus, OH 43216

Expedite Filing (Two-business day processing
time requires an additional \$100.00).
P.O. Box 1390
Columbus, OH 43216

Statement of Continued Existence

Filing Fee: \$25

CHECK ONLY ONE (1) Box

(1) Statement of Continued Existence (163-CCE)
(Domestic Nonprofit Corporation)

(2) Verification of Foreign Nonprofit (173-FCE)
(Foreign Nonprofit Corporation)

By submitting this form the corporation is verifying with the secretary of state's office that it is still actively engaged in exercising its corporate privileges

Name of Corporation

Charter or License Number

Complete the information in this section if box (1) is checked

Location of Principal Office

City

County

Date of Incorporation

Date

Complete the information in this section if box (2) is checked

Date of Qualification in Ohio

Date

Jurisdiction of Formation

Jurisdiction

Location of Office NOT in Ohio

Mailing Address

City

State

Zip Code

Location of Office IN Ohio

Mailing Address

City

Ohio

State

Zip Code

Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

EIN

▶ See separate instructions for each line. ▶ Keep a copy for your records.

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested	
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)
	4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)
	6 County and state where principal business is located	
	7a Name of responsible party	7b SSN, ITIN, or EIN

8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No	8b If 8a is "Yes," enter the number of LLC members ▶
--	--

8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No

9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.	
<input type="checkbox"/> Sole proprietor (SSN) _____	<input type="checkbox"/> Estate (SSN of decedent) _____
<input type="checkbox"/> Partnership	<input type="checkbox"/> Plan administrator (TIN) _____
<input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____	<input type="checkbox"/> Trust (TIN of grantor) _____
<input type="checkbox"/> Personal service corporation	<input type="checkbox"/> National Guard <input type="checkbox"/> State/local government
<input type="checkbox"/> Church or church-controlled organization	<input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military
<input type="checkbox"/> Other nonprofit organization (specify) ▶ _____	<input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises
<input type="checkbox"/> Other (specify) ▶ _____	Group Exemption Number (GEN) if any ▶ _____

9b If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country
---	-------	-----------------

10 Reason for applying (check only one box)	
<input type="checkbox"/> Started new business (specify type) ▶ _____	<input type="checkbox"/> Banking purpose (specify purpose) ▶ _____
<input type="checkbox"/> Hired employees (Check the box and see line 13.)	<input type="checkbox"/> Changed type of organization (specify new type) ▶ _____
<input type="checkbox"/> Compliance with IRS withholding regulations	<input type="checkbox"/> Purchased going business
<input type="checkbox"/> Other (specify) ▶ _____	<input type="checkbox"/> Created a trust (specify type) ▶ _____
	<input type="checkbox"/> Created a pension plan (specify type) ▶ _____

11 Date business started or acquired (month, day, year). See instructions.	12 Closing month of accounting year
--	-------------------------------------

13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.	14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>		
<table border="1"> <tr> <td>Agricultural</td> <td>Household</td> <td>Other</td> </tr> </table>		Agricultural	Household
Agricultural	Household	Other	

15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶

16 Check one box that best describes the principal activity of your business.	
<input type="checkbox"/> Construction	<input type="checkbox"/> Health care & social assistance
<input type="checkbox"/> Rental & leasing	<input type="checkbox"/> Accommodation & food service
<input type="checkbox"/> Transportation & warehousing	<input type="checkbox"/> Wholesale-agent/broker
<input type="checkbox"/> Real estate	<input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail
<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Other (specify) _____
<input type="checkbox"/> Finance & insurance	

17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.

18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No
If "Yes," write previous EIN here ▶

Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name	Designee's telephone number (include area code)
	Address and ZIP code	Designee's fax number (include area code)

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.	Applicant's telephone number (include area code)
Name and title (type or print clearly) ▶	Applicant's fax number (include area code)

Signature ▶	Date ▶
-------------	--------

**Election/Revocation of Election by an Eligible
Section 501(c)(3) Organization To Make
Expenditures To Influence Legislation**

(Under Section 501(h) of the Internal Revenue Code)

For IRS
Use Only ▶

▶ Information about Form 5768 and its instructions is at www.irs.gov/form5768.

Department of the Treasury
Internal Revenue Service

Name of organization	Employer identification number
Number and street (or P.O. box no., if mail is not delivered to street address)	Room/suite
City, town or post office, and state	ZIP + 4

1 Election—As an eligible organization, we hereby elect to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending _____ and all subsequent tax years until revoked. (Month, day, and year)

Note: This election must be signed and postmarked within the first taxable year to which it applies.

2 Revocation—As an eligible organization, we hereby revoke our election to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending _____ and all subsequent tax years (until a new election is made). (Month, day, and year)

Note: This revocation must be signed and postmarked before the first day of the tax year to which it applies.

Under penalties of perjury, I declare that I am authorized to make this (check applicable box) election revocation on behalf of the above named organization.

(Signature of officer or trustee) (Type or print name and title) (Date)

Request for Taxpayer Identification Number and Certification

Give Form to the
 requester. Do not
 send to the IRS.

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)		
	Business name/disregarded entity name, if different from above		
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____		Exemptions (see instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.)		Requester's name and address (optional)
	City, state, and ZIP code		
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 the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number
Employer identification number

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 on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
------------------	----------------------------	--------

Sales and Use Tax Blanket Exemption Certificate

The purchaser hereby claims exception or exemption on all purchases of tangible personal property and selected services made under this certificate from:

(Vendor's name)

and certifies that the claim is based upon the purchaser's proposed use of the items or services, the activity of the purchase, or both, as shown hereon:

Purchaser must state a valid reason for claiming exception or exemption.

Purchaser's name

Street address

City, state, ZIP code

Signature

Title

Date signed

Vendor's license number, if any

Vendors of motor vehicles, titled watercraft and titled outboard motors may use this certificate to purchase these items under the "resale" exception. Otherwise, purchaser must comply with either rule 5703-9-10 or 5703-9-25 of the Administrative Code. This certificate cannot be used by construction contractors to purchase material for incorporation into real property under an exempt construction contract. Construction contractors must comply with rule 5703-9-14 of the Administrative Code.

Form 1096 Department of the Treasury Internal Revenue Service		Annual Summary and Transmittal of U.S. Information Returns										OMB No. 1545-0108 2013					
FILER'S name Street address (including room or suite number) City or town, province or state, country, and ZIP or foreign postal code																	
Name of person to contact						Telephone number						For Official Use Only <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>					
Email address						Fax number											
1 Employer identification number			2 Social security number			3 Total number of forms			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.										7 If this is your final return, enter an "X" here <input type="checkbox"/>							
W-2G 32 <input type="checkbox"/>	1097-BTC 50 <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-K 10 <input type="checkbox"/>	1099-LTC 93 <input type="checkbox"/>	1099-MISC 95 <input checked="" 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"/>	3921 25 <input type="checkbox"/>	3922 26 <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

Future developments. For the latest information about developments related to Form 1096, such as legislation enacted after they were published, go to www.irs.gov/form1096.

Reminder. The only acceptable method of filing information returns with Internal Revenue Service/Information Returns Branch is electronically through the FIRE system. See Pub. 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically.

Purpose of form. Use this form to transmit paper Forms 1097, 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.

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 2013 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 1097, 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.

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 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28, 2014.
- With Forms 5498, file by June 2, 2014.

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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 VOID CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code, and telephone no.		1 Rents	OMB No. 1545-0115 2013 Form 1099-MISC		Miscellaneous Income
		\$			
		2 Royalties			
PAYER'S federal identification number		RECIPIENT'S identification number		3 Other income	4 Federal income tax withheld
		RECIPIENT'S name		5 Fishing boat proceeds	6 Medical and health care payments
Street address (including apt. no.)		City or town, province or state, country, and ZIP or foreign postal code		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>		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
15a Section 409A deferrals		15b Section 409A income		11 Foreign tax paid	12 Foreign country or U.S. possession
\$	\$	\$	\$	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**

Department of the Treasury - Internal Revenue Service

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Form **1099-MISC**

Department of the Treasury - Internal Revenue Service