



IRS FORMS & INFORMATION

The following are the names of some IRS forms that are commonly filed by churches in the course of ordinary business. This information is for reference and informational purpose only, verify with a tax professional due to the possibility of changes in IRS reporting requirements.

The link to download these forms is: <http://www.irs.ustreas.gov/app/picklist/list/formsInstructions.html>

Form W-2 - Wage and Tax Statement

Form W-3 - Transmittal of Wage and Tax Statement

Furnish each employee with a completed Form W-2 by January 31; and file all Forms W-2 and Form W-3 with the Social Security Administration (SSA) by the last day of February.

Form 941 - Employer's Quarterly Federal Tax Return

Use form 941 to report Social Security and Medicare taxes and income taxes withheld by the organization, and Social Security and Medicare taxes paid by the organization. The returns are due on April 30, July 31, October 31, and January 31 (10 days later if the organization deposited all taxes when due).

Form 945 - Annual Return of Withheld Federal Income Tax

If a church or religious organization withholds income tax, including backup withholding, from non-payroll payment, it must file Form 945 by January 31. This form is not required for those years in which there is no non-payroll tax liability.

Form 990 - Return of Organization Exempt from Income Tax

Churches are not required to file Form 990.

Form 990-T - Exempt Organization Business Income Tax Return

Churches and religious organizations must file Form 990-T if they generate gross income from an unrelated business of \$1,000.00 or more for a taxable year. Form 990-T must be filed by the 15th day of the 5th month after the organization's accounting period ends.

Form 1096 - Annual Summary and Transmittal of U.S. Information Returns

Use form 1096 to transmit Forms 1099-MISC, W-2G, and certain other forms to the IRS. Form 1096 must be filed by February 28 in the year following the calendar year in which the payments were made.

Form 1098-C - Contributions of Motor Vehicles, Boats, and Airplanes

Use form 1098-C to file for each contribution of a qualified vehicle that has a claimed value of more than \$500.00. A qualified vehicle is any motor vehicle manufactured primarily for use on public streets, roads, and highways; a boat; or an airplane. This form may also be used to provide a contemporaneous written acknowledgment to the donor. File Copy A of Form 1098-C with the IRS by February 28 (March 31, if filed electronically).

Form 1099 - Miscellaneous Income

A church or religious organization must use Form 1099-MISC if it pays an unincorporated individual or an entity \$600.00 or more in any calendar year for one of the following payments: gross rents; commissions, fees, or other compensation paid to non-employees; prizes and awards; or other fixed and determinable income. Churches or religious organizations must furnish each payee with a copy of Form 1099-MISC by January 31; and file Copy A of Form 1099-MISC with the IRS by February 28.

Form 8282 - Donee Information Return

A Church or religious organization must file Form 8282 if it sells, exchanges, transfers, or otherwise disposes of certain non-cash donated property within two years of the date it originally received the donation. This applies to non-cash property that had an appraised value of \$5000.00 or more at time of donation. Form 8282 must be filed with the IRS within 125 days of date of disposition of the property; and furnish the original donor with a copy of the form.