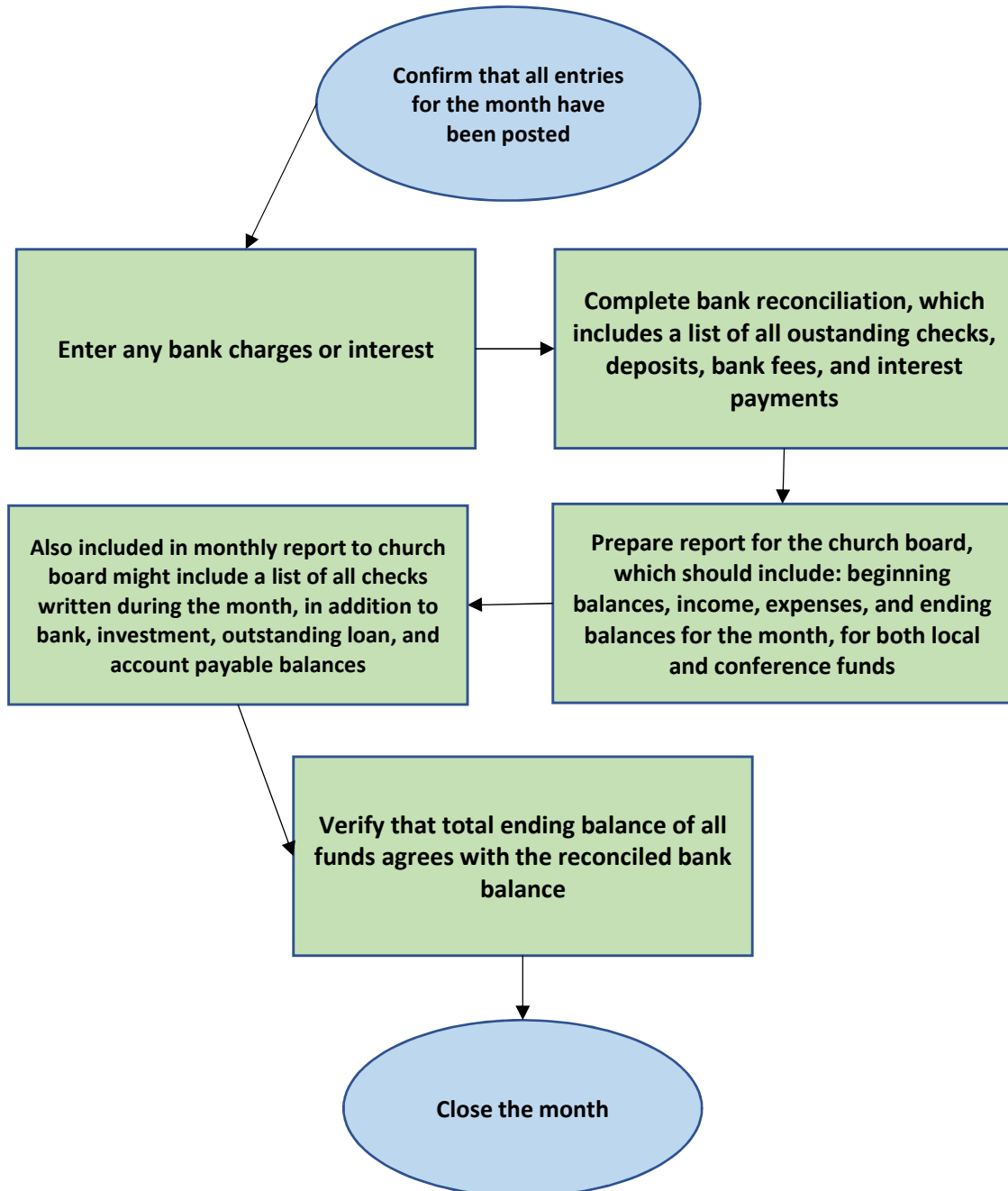
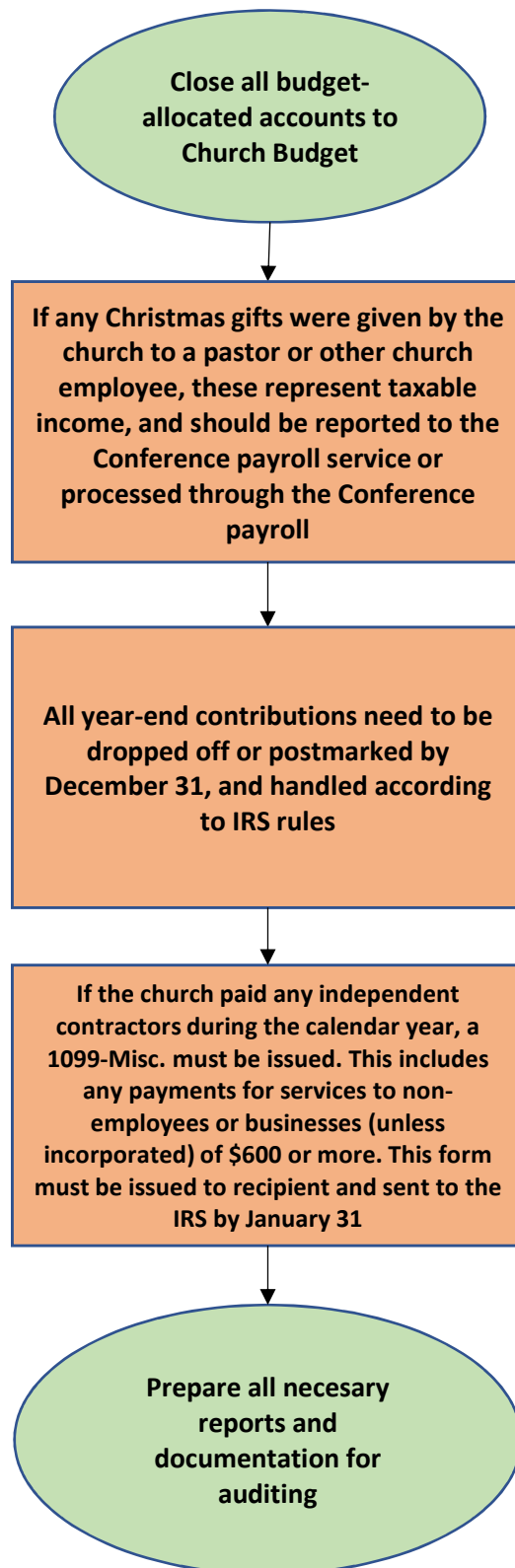


## Treasurer Duties - Monthly



## Treasurer Duties - Yearly





Seventh-day Adventist Church

**Auditing**

11330 Pierce Street  
Riverside, California 92505-3303  
Mail: P.O. Box 79990  
Riverside, California 92513-1990  
Office: (951) 509-2374  
Fax: (951) 509-2377  
Web: seccadventist.org

Dear Church Treasurer:

We need to conduct the audit of your church books. There is a period of **2 years** for us to review. We will need the documents from **January 1, 2017**, through **December 31, 2018**. Here is a list of the records that are needed for the audit:

- ☐ 1. **Affidavit: List of church's Bank and Investment Accounts.** The form is enclosed with this letter. Please be sure that both the pastor and treasurer sign the affidavit.
- ☐ 2. **Cash Receipts and Disbursement Journals.** Please send the cash receipts and disbursement journals stating clearly the local church funds. If you are using a computer software, please include the Detail General Ledger of each account. For QuickBooks or Jewel users, please send a backup copy on a flash drive.
- ☐ 3. **Financial Statements including Balance Sheet** as presented to the church board.
- ☐ 4. **All Bank Statements with canceled checks and reconciliation papers (including a copy of the January 2019 bank statement).**
- ☐ 5. **Investments.** We will need all the records for your savings accounts and other investments.
- ☐ 6. **Loan and Debts.** Please provide the records of any loans and debts that the church might have.
- ☐ 7. **D-2 Forms.** These should be in numerical order by check number with invoices and receipts attached. If you are printing duplicate checks or have a check stub showing check number, date, amount, payee and account to be charged, you may attach the receipts and vouchers to it in place of the D-2 Form.
- ☐ 8. **Check Register.** If the checkbook is loose-leaf, we need only the register for the audit. Keep the unwritten checks to pay current bills.
- ☐ 9. **Weekly Offering Envelopes.**
- ☐ 10. **Church Board and Finance Committee Minutes.** We check the authorizations for the annual budget, for all out-of-the-ordinary expenditures, for opening and closing bank or investment accounts, and authorizing signatures and signature changes on accounts. If you do not have copies of the minutes, please obtain them from your church clerk.
- ☐ 11. **SECC Monthly & Weekly Receipts Summary.** Please separate the weekly into one folder and the monthly into another folder, if possible, or place the monthly summary on top for each month.
- ☐ 12. **1096 Annual Summary and 1099 Miscellaneous Forms.** Please provide copies of these forms that were submitted to the Internal Revenue Service Center using your church's tax identification number. Also, provide copies of W-9 Forms.

Please do the following:

1. Be sure that you are sending each record requested and check the box provided for each item.
2. Make a copy of this letter for your records and send a copy with the audit records.
3. Check the best way to contact you during the audit:

☐ Phone    ☐ Daytime (hours) \_\_\_\_\_ Phone # \_\_\_\_\_

☐ Evening (hours) \_\_\_\_\_ Phone # \_\_\_\_\_

☐ Email: \_\_\_\_\_

Please respond by **Tuesday, June 25, 2019**, by either sending the records for audit or informing me of the date the records will be sent. If you have any questions, I can be reached by email at **Faith.Whitter@seccsda.org** or by phone at 951-509-2373.

Thanks for your cooperation!

Sincerely,

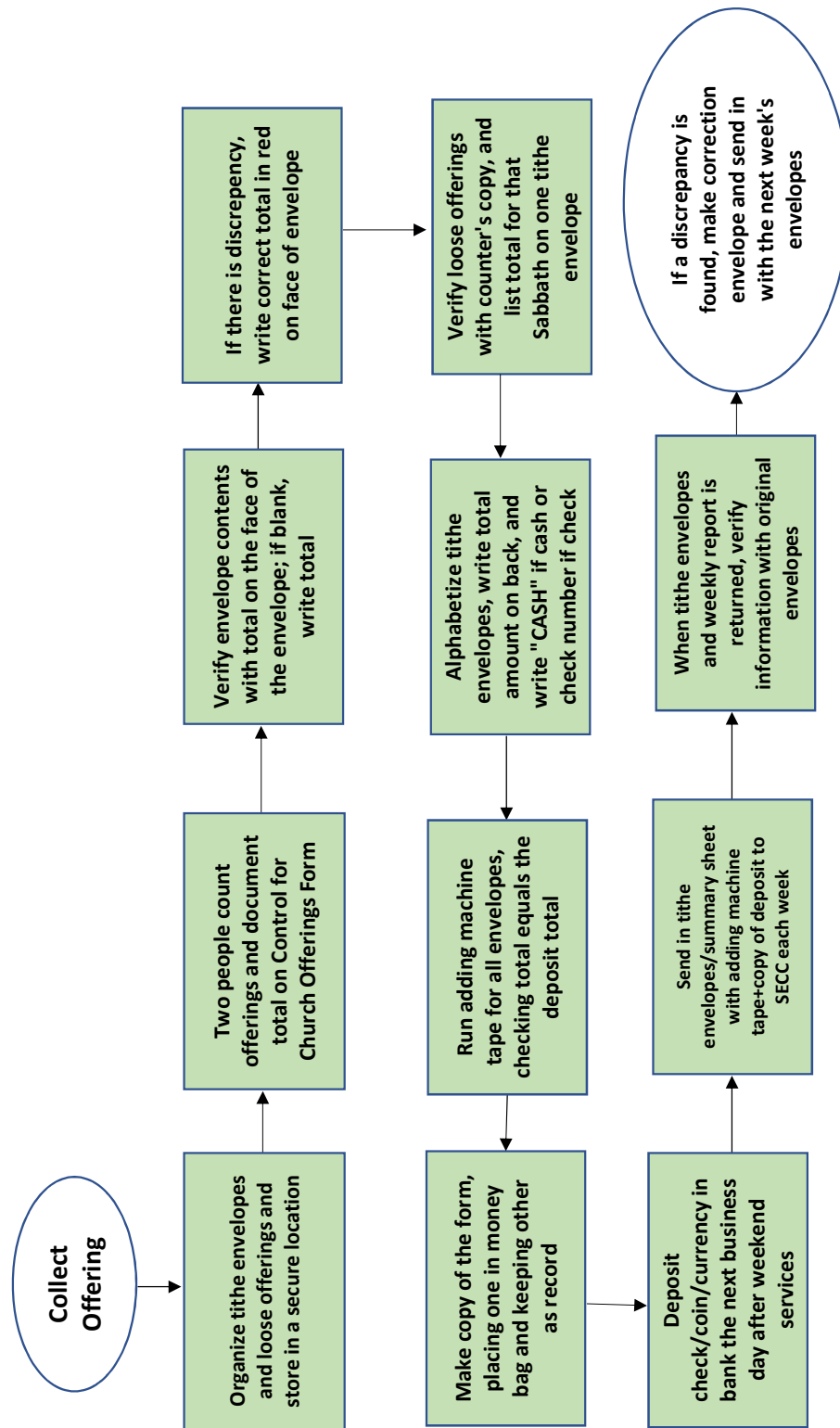
Faith Whitter, Conference Auditing Department Director

xc: Church Pastor  
Conference Treasurer

Enclosure

**PLEASE RETAIN A COPY OF THIS LETTER FOR YOUR INFORMATION**

## Procedures for Processing Offerings and Reports



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## HUMAN RESOURCES

### *Contact Information*

**Fax:** (951) 509-2395

<b>Director:</b>	Gina Heslep
<b>Email Address:</b>	<a href="mailto:gina.heslep@seccsda.org">gina.heslep@seccsda.org</a>
<b>Phone:</b>	(951) 509-2356
<b>Main Responsibilities:</b>	<i>Supports Conference Administration in directing Human Resource activities; Retirement/Pre-Retirement</i>
<b>Benefits Specialist:</b>	Ruth Zalsman
<b>Email Address:</b>	<a href="mailto:ruth.zalsman@seccsda.org">ruth.zalsman@seccsda.org</a>
<b>Phone:</b>	(951) 509-2355
<b>Main Responsibilities:</b>	<i>Coordinates Medical, Dental and Vision benefits including Enrollment, Management and Negotiations for employees</i>
<b>HR Generalist 1:</b>	Brooke Hess
<b>Email Address:</b>	<a href="mailto:brooke.hess@seccsda.org">brooke.hess@seccsda.org</a>
<b>Phone:</b>	(951) 509-2353
<b>Main Responsibilities:</b>	<i>Management and Resources for Field/Exempt personnel; Supports Conference Administration in researching policy and procedure for compliance; Lawroom/Everfi</i>
<b>HR Generalist 2:</b>	Anais Guth
<b>Email Address:</b>	<a href="mailto:anais.guth@seccsda.org">anais.guth@seccsda.org</a>
<b>Phone:</b>	(951) 509-2352
<b>Main Responsibilities:</b>	<i>Education Classified Personnel; Conflicts of Interest; Laserfiche; Job descriptions and Evaluations</i>
<b>HR Generalist 3:</b>	Barbara Camarena
<b>Email Address:</b>	<a href="mailto:barbara.camarena@seccsda.org">barbara.camarena@seccsda.org</a>
<b>Phone:</b>	(951) 509-2354
<b>Main Responsibilities:</b>	<i>New Hire/Changes/Terminations for Locally Funded Employees; Labor Law Posters; Employment Training Compensation/Payroll Questions</i>
<b>HR Assistant:</b>	Abby Chuquimia
<b>Email Address:</b>	<a href="mailto:abby.chuquimia@seccsda.org">abby.chuquimia@seccsda.org</a>
<b>Phone:</b>	(951) 509-2351
<b>Main Responsibilities:</b>	<i>Front Desk Receptionist; HCAP Claims Processor; Document Management</i>

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**California Workplace Safety**  
Pacific Union Conference

# **Injury and Illness Prevention Program**





## California Workplace Safety Pacific Union Conference

### INTRODUCTION

The purpose of this Injury and Illness Prevention Program is to provide a comprehensive plan for workplace safety in accordance with the requirements of the California Labor Code – Title 8, Section 3203. This written plan outlines and reinforces the organization's commitment to providing a safe workplace for its employees and volunteers.

Southeastern California Conference is committed to maintain a safe environment for its employees, volunteers, students and public guests who enter our facilities or receive services from our organization. To meet this duty the organization has undertaken a pro-active approach to implement a safety program that focuses on risk reduction and loss prevention measures and training.

It is the policy of Southeastern California Conference to conduct its operations in conformance with applicable laws, regulations, and relevant published standards and practices for health, safety and environmental protection.

### RESPONSIBILITY

**The Injury and Illness Prevention (IIP) Program administrator:**

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Program Administrator

**has the authority and the responsibility for implementing and maintaining this IIP Program for**

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Establishment Name

The Injury and Illness Prevention Program administrator is responsible for the following duties:

- Formulate, administer, evaluate, and prepare appropriate adjustments to the organization's safety, health and property protection programs.
- Provide periodic reports to administration on all risk control programs in progress, including strategic plans for reducing losses and documentation of incident frequency and severity.
- Prepare incident reports, investigate incidents, and make sure that timely, corrective action is taken. Administration must be regularly informed of progress on corrections and benchmark achievements.

- Establish a system that allows employees or others to anonymously report unsafe or potentially hazardous workplace conditions. Evaluate all reports submitted and take necessary actions to mitigate the hazard.
- Assist in training employees in safety and health matters. The program administrator will maintain records of new employee safety orientation and all ongoing training programs. Training program elements and schedule will be based both on regulatory compliance and reduction in incidents and their costs.
- Perform hazard surveillance and supervise risk control inspections and surveys made by the safety committee and/or others to discover and correct unsafe work practices before they cause accidents.
- Make certain that work practices comply to federal, state, and local laws, standards or codes.
- Initiate and promote risk control communications in meetings and correspondence, and conduct activities that will stimulate the interest and maintain the accountability of risk control.
- Work with the safety committee to help them understand their role and responsibilities.
- Coordinate loss prevention consulting activity and support provided by outside professional organizations.
- Coordinate prompt claims reporting with the workers' compensation TPA and their preferred medical provider.

A written copy of this IIP Program will be maintained in the main office at each facility. The organization will also post an electronic copy on the employer's Human Resources website.

All managers and supervisors are trained and responsible for implementing this IIP Program in their work areas and answer worker's questions about the safety program. Each manager and supervisor will receive a copy of this IIP Program. The IIP Program is also available on the Employer's website: [www.secchr@adventistfaith.org](http://www.secchr@adventistfaith.org). Employees and volunteers may receive a copy of this IIP Program upon request from their supervisor or the Human Resources Department.

## **SAFETY COMMITTEE**

\_\_\_\_\_ as the Safety Committee chairperson will help coordinate an effective plan to reduce property and personal injury losses.

The committee meets quarterly. A calendar of meetings will be established. Agendas for meetings are distributed to all members at least one week prior to the meeting. Notice of meetings will be sent to each member of the committee and administration. Additional non-scheduled meetings of the Safety Committee may be required throughout the year. The Employer will establish the size and membership of the Safety Committee.

Principle activities and responsibilities include:

- Keep minutes of committee meetings to record progress in maintaining the organization's safety activities and provide copies to management.
- Establish safety training programs for the organization and the type of safety orientation that will be given to new employees and volunteers.
- Conduct periodic facility safety inspections to identify hazardous conditions and unsafe work practices and recommend corrective action.

- Act as a clearinghouse for all risk control ideas, activities and needs.
- Review incident investigation reports and near misses that have occurred in the past quarter to help determine what corrective actions can be taken to prevent recurrence.
- Assist in the development of risk control performance expectations and work practices.
- Review compliance to safety and risk control recommendations made during facility site inspections.
- Coordinate the establishment of local safety committees and on-going training programs to promote safety knowledge in controlling risk throughout the organization.
- Individually promote safety activities and set good examples in the areas where they work, as well as respond to employees concerns and complaints in the area of safety, health and environmental hazards.
- Assist new employees in becoming competent and familiar with company risk control practices.
- Encourage prompt claims reporting and help to identify return-to-work opportunities with the worker's compensation TPA and their treating physicians or specialists and reporting all other related claims.
- Coordinate risk control education and program alterations based, in part, on needs identified from claim reviews, regular evaluations and investigations that reveal areas needing improvement.

## **COMPLIANCE**

All employees and volunteers are responsible for complying with safe and healthful work practices. Work supervisors have the primary responsibility to implement the organization's safety policies and procedures. Our system of ensuring that all workers comply with these practices include one or more of the following practices:

- Informing all employees on the provisions of this IIP Program
- Supervising the work performed by employees and volunteers
- Evaluating the safety performance of employees and volunteers
- Recognizing employees who perform safe and healthful work practices
- Providing training to employees whose safety performance is deficient
- Employees may be disciplined for failure to comply with safe work practices
- Requiring specific safety training courses for all employees every two years
- Having first aid stations in key locations within our facilities
- Having all forklift drivers receive training and certification
- Having all bus drivers properly licensed and enrolled in a random drug testing program

## **COMMUNICATION**

All managers and supervisors are responsible for communicating with employees and volunteers about occupational safety and health practices so they are understandable by all workers. Our communication system encourages all employees and volunteers to inform their work supervisor or manager about workplace hazards without fear of reprisal.

Our communication system includes one or more of the following items:

- New employee orientation including a discussion of safety and health policies and procedures;
- Annual review of our IIP Program;
- Training for employees and volunteers;
- Regularly scheduled safety meetings;
- Posted or distributed safety information to employees and volunteers;
- A system for employees and volunteers to anonymously inform management about workplace hazards.

Employees and volunteers should report workplace hazards or unsafe conditions to their supervisor or contact:

\_\_\_\_\_ Program Administrator

\_\_\_\_\_ Email Address or Phone Number

Employees and volunteers are advised that reporting unsafe conditions or practices are protected by law. It is illegal for the employer to take any action against an employee in reprisal for exercising their rights to participate in communication involving safety.

## **DISCIPLINARY ACTION**

The employer recognizes the importance of maintaining workplace safety at all times. When it becomes necessary, the company reserves the right to discipline employees or volunteers who knowingly violate workplace safety rules or policies. Disciplinary measures will include, but are not limited to:

- Verbal warnings for minor offenses;
- Written warning by the supervisor or manager for severe or repeated violations of safety rules with a copy retained in the employee's personnel file;
- Possible suspension without pay, if verbal and written warnings do not prove to be sufficient.

If none of the above measures achieve satisfactory corrective results, and no other acceptable solution can be found, the employer may have no other choice than instituting procedures to terminate the employment of the employee in accordance with company policies. Volunteers who fail to cooperate in following workplace safety rules and policies may be asked to no longer serve the organization in their volunteer capacity. Employees and volunteers must understand the employer will not tolerate workers who continue to jeopardize their own safety and the safety of others.

## **HAZARD ASSESSMENT & REPORTING**

Periodic inspections to identify and evaluate workplace hazards shall be performed by a competent observer throughout the year.

Periodic inspections are performed according to the following schedule:

- The initial establishment of this IIP Program;
- When occupational injuries and illnesses occur;

- When required or conducted by regulatory agencies or local authorities;
- Whenever workplace conditions warrant an inspection; and
- Periodic professional risk control site inspections by outside consultants.
- \_\_\_\_\_ will also periodically perform workplace inspections.

Employees or volunteers should report any hazardous condition or un-safe practices observed in the workplace to their supervisor or manager. The supervisor or manager is responsible to report the unsafe or hazardous condition to management and take appropriate measures to correct or mitigate the exposure.

## **HAZARD CORRECTION**

Unsafe or unhealthy work conditions, practices or procedures shall be corrected in a timely manner based on the severity of the hazards. Hazards shall be corrected according to the following procedures:

- As soon as reasonably possible when observed or discovered; and
- In keeping with industry standards or the under the direction of emergency responders or governmental regulatory agencies.
- When an imminent hazard exists which cannot be immediately abated without endangering employee(s), volunteers and/or property.
- All exposed workers will be removed from the area except those necessary to secure or correct the existing hazardous condition.
- Temporary warning signs/barriers shall be used to identify the area where the hazard exists.
- Workers who are required to correct the hazardous condition shall be provided with the necessary personal protective equipment (PPE) to perform the task safely.

## **ACCIDENT/EXPOSURE INVESTIGATIONS**

Accident investigation is a systematic method of collecting factual information regarding incidents which occur in the workplace. Procedures for investigating workplace incidents, accidents and hazardous substance exposures include:

- Interviewing injured workers and witnesses;
- Examining the workplace for factors associated with the accident/exposure;
- Determining the immediate and root cause of the accident/exposure;
- Taking corrective action to prevent the accident/exposure from reoccurring; and
- Recording the findings and actions taken.

## **TRAINING AND INSTRUCTION**

All workers, including managers and supervisors, shall have training and instruction on general and job-specific safety and health practices. Managers and supervisors have the primary duty to provide on-job safety training to employees and volunteers. The employer may use online safety training course(s) or other media to provide this training.

Training and instruction is provided:

- When this IIP Program is first established;
- To all new employees, except for construction workers who are provided training through a construction industry occupational safety and health training program approved by CAL/OSHA;
- To all employees and volunteers with respect to hazards specific to their job assignment;
- To supervisors to familiarize them to the safety and health hazards for which workers under their immediate direction and control may be exposed;
- To all employees and volunteers given new job assignments for which training has not been previously provided;
- Whenever new substances, processes, procedures or equipment are introduced to the workplace and represent a new hazard;
- Whenever the employer is made aware of a new or previously unrecognized hazard.

## **GENERAL SAFETY PRACTICES**

General workplace safety and health practices include, but are not limited to, the following:

- Implementation and maintenance of the IIP Program;
- Emergency action and fire prevention plans;
- Provisions for medical services and first aid including emergency procedures;
- Appropriate safety signage/posters and notifications posted at all facilities;
- Prevention of musculoskeletal disorders, including using proper lifting techniques;
- Proper housekeeping, such as keeping stairways and aisles clear, work areas neat and orderly, and promptly cleaning up spills;
- Prohibiting bullying, horseplay, scuffling, or other acts that tend to adversely influence safety;
- Proper storage to prevent stacking goods in an unstable manner or storing goods in a manner that blocks doors, exits, fire extinguishing equipment and/or electrical panels;
- Prompt reporting of hazards and accidents to supervisors;
- Maintaining a current Hazard communication system, including worker awareness of potential chemical hazards, up-to-date Safety Data Sheets (SDS) and proper labeling of containers;
- Proper storage and handling of toxic and hazardous substances including prohibiting eating or storing food and beverages in areas where they can become contaminated.

## **RECORDKEEPING & REPORTING**

This IIP program has established the following recordkeeping and incident reporting practices:

### Recordkeeping

- The IIP program administrator shall be responsible to maintain all

- records for this program;
- Records shall include the following:
  - Hazard assessment inspections, including the person(s) conducting the inspection;
  - Reports of unsafe conditions and work practices that have been identified and the action taken to correct the identified unsafe conditions and work practices;
  - Risk control reports received from outside consultants and actions taken to correct deficiencies;
  - Minutes of all Safety Committee meetings;
  - Compliance training records for employees and volunteers;
  - Incident/Accident Investigation reports;
  - Critical Incident Reports reported to CAL/OSHA;
  - Correspondence associated with any CAL/OSHA investigations, fines or penalties.
- Records shall be retained for a minimum of five (5) years in the organization's files.

#### Incident Reporting

- All workplace injuries or illness suffered, however slight, shall be reported immediately to the work supervisor or manager;
- The supervisor or on-site first aid staff will assess the severity of the injury and direct the injured employee or volunteer for appropriate medical treatment;
- If emergency medical care is required – CALL 911, immediately to notify first responders;
- The supervisor or the injured employee shall report all workplace accidents to the employer's human resources or risk management department immediately or within a minimum of twenty-four (24) hours after the accident occurs;
- The injured employee or a family member will be required to complete the appropriate California workers' compensation notice of injury form provided by the employer;
- The employer is required to file the completed accident notice to the workers' compensation claim administrator to handle the investigation and processing of the employee's claim;
- The employer may ask the supervisor or other designated individuals to conduct an incident/accident investigation;
- The employer will work closely and in cooperation with the workers' compensation claims administrator, legal counsel and other regulatory agencies in the investigation and handling of all work-related claims.
- If a volunteer is injured, the supervisor will report the accident to the employer's risk management department immediately or within a minimum of twenty-four (24) hours after the accident occurs;
- The employer will contact the injured volunteer or a family member to provide them with the appropriate accident reporting forms;
- The employer will submit the volunteer's accident form to the appropriate insurance carrier and work in cooperation with the insurer's claim department to handle this claim.

#### Critical Incident/Accident Reporting to CAL/OSHA

All California employers are required by law to immediately report to CAL/OSHA any work place accident that results in the death or serious bodily injury/illness to a worker. Reporting the accident to the workers' compensation claims administrator – **DOES NOT** meet the employer's duty to report these accidents to CAL/OSHA. All supervisors and



managers shall report critical incidents/accidents immediately to the employer's human resources or risk management department.

#### Reporting Requirements:

- Employers must report work-related or suspected work-related fatalities, catastrophes, and serious injuries or illnesses within ***eight (8) hours*** by phone or fax to the nearest district office of the CAL/OSHA Enforcement Unit in the Division of Occupational Safety & Health.
- A serious injury or illness is one that requires employee hospitalization for more than 24 hours for other than medical observation, or in which a part of the body is lost or permanent disfigurement occurs. Work-related serious injury or illness does not include an accident on a public street or highway.
- Immediately, means as soon as practically possible but no longer than eight (8) hours after the employer knows or with diligent inquiry would have known of the death or serious injury or illness. If the employer can demonstrate that exigent circumstances exist, the reporting time period shall be no longer than twenty-four (24) hours after the incident. — Chapter 3.2 CAL/OSHA Regulations, Subchapter 2, Article 3 – Reporting Work-Connected Injuries §342 (a)

#### Required Information for Reporting to CAL/OSHA:

- a. Time and date of accident/event
- b. Employer's name, address and telephone number
- c. Name and job title of the person reporting the accident
- d. Address of the accident/event site
- e. Name of person to contact at accident/event site
- f. Name and address of injured employee(s)
- g. Nature of injuries
- h. Location where injured employee(s) was/were taken for medical treatment
- i. List and identity of other law enforcement agencies present at the accident/event site
- j. Description of accident/event and whether the accident scene or instrumentality has been altered.

To determine the contact information of the nearest CAL/OSHA Enforcement Office for reporting an incident visit: <http://www.dir.ca.gov/dosh/report-accident-or-injury.html>  
Telephone reports can be made 24 hours a day, 7 days a week.

## EMERGENCY ACTION PLAN

- All locations will have a written emergency action plan for their facilities and train employees and volunteers on how to respond in the event of an emergency;
- Facilities will post 911 and other emergency telephone numbers clearly throughout the facility;
- Emergency plan shall include instructions on how to communicate in the event of an emergency;
- The emergency plan will address fire, medical, acts of violence and earthquake or other weather related emergencies;
- Employees and volunteers need to be aware of their environment at all times and report any suspicious packages or events immediately to the appropriate supervisor or law enforcement agency;

- If an announcement is made that calls for evacuation, evacuation from the building should be made immediately;
- Always have in mind two (2) evacuation routes in the event of an emergency;
- Move away from the building to allow access for emergency first responders;
- Never re-enter a building until the appropriate authorities give the all clear after the emergency response has ended;
- If an active shooter situation occurs, employees and volunteers should follow the safety principles of Run, Hide, Fight – See video: <https://www.youtube.com/watch?v=5VcSwejU2D0>
- In the event of an emergency, stay calm and cooperate fully with all instructions given by law enforcement officer.

## **FIRE PLAN**

In case of fire, notify others by pulling a fire alarm box or call the appropriate person to announce an evacuation; call 911 or the local fire department. When a fire alarm sounds or an evacuation order given, immediately evacuate the building and do not allow anyone to re-enter the building unless the all-clear has been given by the appropriate authorities.

Fire extinguishers are strategically placed throughout the facility. They are only to be used to extinguish small fires by individuals who are trained in their operation.

Fire Evacuation Procedures:

- Walk quickly; do not run, to the nearest exit, as specified in safety training and posted on facility diagrams. Use an alternate route if the closest exit is blocked. (NOTE: Evacuation routes and assembly areas are posted throughout the facility.) Be familiar with the nearest primary and secondary exit routes;
- Stay clear of the building and proceed to the designated assembly area and remain until all personnel are accounted for and authorized to return to the building or leave the facility;
- Supervisors or managers will help to determine if anyone is missing from their respective work area;
- Only trained, designated personnel will attempt to extinguish small fires and then only after sounding the alarm to evacuate. (Do not attempt to extinguish a fire beyond the capabilities of a portable fire extinguisher)
- An annual training session is held which includes evacuation procedures, meeting in designated areas and training on the use of fire extinguishers.
- Illuminated exit signs, smoke detectors and emergency lighting are provided throughout the facility;
- All exit doors are to be operational and clear from obstructions at all times;
- Rope ladders and other safety equipment may be available. This equipment can be used during evacuation for active shooter events or other life threatening situations that require evacuation.

## **EARTHQUAKES**

- Immediately take shelter under a desk or sturdy table. Do not attempt to evacuate the building. If no desks or tables are nearby, interior doorways can sometimes be used as a place of refuge.
- Stay clear of outside walls, windows, or objects that can fall.
- REMEMBER: Drop, Cover and Hold On until the shaking stops.

- When shaking stops and it is safe to exit, evacuate immediately. Use stairways instead of elevators. Watch for loose or fallen debris as you exit.
- Stay clear of buildings, trees, lamp poles and electrical power lines.
- Take a headcount to determine if all workers have safely evacuated the building.
- Provide first aid or call 911 to obtain medical care for the injured workers.
- Follow the instructions of emergency responders or responsible persons on when it is safe to re-enter the building.
- The supervisor or manager should inspect the building for damage and report all damage to the employer's risk management department.
- Earthquake emergency kits are maintained in designated areas of the facility. All employees are encouraged to keep a flashlight and personal earthquake kit at their work station.

## **FIRST AID & MEDICAL EMERGENCIES**

- In case of emergency, First Aid supplies are strategically located in the facility.
- Assess the medical situation and If emergency medical care is required, CALL 911, immediately to notify first responders.
- Send a co-worker to the building entrance to meet first responders so they can be directed to the site of the medical incident.
- Some facilities may have an automated external defibrillator (AED) located in marked areas that can be used in the event of a medical emergency.
- Employees trained in first aid also receive blood-borne pathogen training.
- Avoid contact with blood, body fluids or other possible infectious materials.
- Protective gloves, CPR masks and other equipment is available for first aid providers and clean up personnel. Report any possible exposure to blood-borne pathogens your supervisor or the responsible person.
- Notify your supervisor or manager of the medical emergency so proper communication can be given to employer and family members.

## **INFECTION CONTROL & BLOOD-BORNE PATHOGENS**

All employees and volunteers need to be aware of potential exposure to infectious agents in blood or body fluids and take necessary precautions to avoid contact in the course of their work.

The employer has taken the following steps to address these hazards in the workplace:

- Implemented workplace safety practices and infection control procedures, where appropriate, such as required hand washing, universal precautions training, handling of sharp instruments, proper disposal of contaminated materials and adequate ventilation.
- Designated employees have received training on blood-borne pathogen safety.
- When providing first aid or CPR, protect yourself first, then treat the injured second.
- Personal protective equipment (PPE) is provided to employees and volunteers.
- After removing PPE, wash hands or affected areas with soap and warm water. Never reuse soiled gloves, masks or gowns and dispose of properly in a bio-hazard container.
- Bio-hazard cleaning supplies are available to disinfect work surfaces and PPE after contact with blood and/or body fluids.

## HEAT ILLNESS PREVENTION

All employees and volunteers need to be aware of the hazards associated with working in areas of high heat exposure (above 80° F) and take necessary precautions to avoid heat illness in the course of their work.

The employer has taken the following steps to address high heat exposure hazards:

- The supervisor or manager shall be responsible to carry out the implementation of these heat illness prevention procedures and monitor weather conditions at the job site.
- Supervisors will be trained on their responsibility to provide water, shade, cool-down breaks and access to first aid as well as the worker's rights under this CAL/OSHA standard without fear of retaliation by the employer.
- Employees and volunteers will be reminded throughout the work day to drink plenty of water and take preventative cool-down rest breaks when needed.
- All employees and volunteers shall be trained to recognize the signs and symptoms of heat illness and allowed to call for emergency medical services when necessary.
- The employer will provide drinking water containers (5 to 10 gallons each) at the job site in adequate number so all employees and volunteers have free access to clean, cool drinking water.
- When the temperature equals or exceeds 90° F, the supervisor will again encourage workers to drink plenty of water and take rest breaks in shaded areas.
- The employer will provide access to indoor areas or provide shade structures for workers to take rest breaks during the day.
- When an employee or volunteer is showing symptoms of possible heat illness, steps will be immediately taken to keep the stricken worker cool and comfortable until emergency medical assistance can be provided. Under no circumstances will the stricken person be left unattended.

## COMMUNICATING WORKPLACE HAZARDS

Supervisors and managers are responsible for communicating with all employees and volunteers about safety and health issues in a form readily understandable by all workers. Supervisors are responsible for ensuring that employees and volunteers are provided access to information regarding hazards pertinent to their job duties. This information is available from a number of sources including, but not limited to: Safety Data Sheets (SDS), safety labels on containers, equipment operating manuals or other posted warning signs in the work area.

### Safety Data Sheets

Safety Data Sheets (SDS) provide information on the potential hazards of products or chemicals. Written copies of SDS for chemicals used at the facility are available in the main office or other designated location. The facility supervisor or manager is responsible to maintain the inventory of chemicals or hazardous materials at each location. If a SDS is missing for a specific substance or chemical it should be obtained by contacting the manufacturer or it may be downloaded from various Internet sources. The employer may also retain electronic copies of SDS information on their organization's website. All containers are required to have appropriate Globally Harmonized System (GHS) standard labeling to identify the substance and appropriate hazard warnings.

Employees and volunteers are instructed as follows:

- It is prohibited to introduce hazardous substances into the workplace without

- permission from the facility supervisor or manager.
- All employees and volunteers shall observe and follow instructions on labels.
- Personal Protective Equipment (PPE) shall be worn at all times when working with substances or equipment of a hazardous nature. If in doubt or not sure if a hazard exists, PPE should be worn out of precaution.
- All hazardous substances and chemicals shall be handled safely.
- All employees and volunteers working with hazardous substances and chemicals shall request, read, and follow SDS safety requirements or have prior work experience training on using the substance.
- All employees and volunteers working with hazardous substances or chemicals shall store them safely in accordance with SDS and GHS requirements.

The employer relies upon the information found in each SDS and does not conduct independent hazard determinations.

Contractors are required to provide information on any chemical or hazardous substance used in our facility as a condition of their contract.

All contractors will communicate with the facility manager to make them aware of any chemicals or hazardous substances being used on site in work areas.

All contractors and their employees will be responsible to abide by all CAL/OSHA standards regarding the use and storage of chemicals or hazardous materials on site and in the work area.

## **INJURY & ILLNESS PREVENTION PROGRAM IMPLEMENTATION DATE**

The Southeastern California Conference IIP Program was revised and implemented on:  
September 22, 2016

## **ALL EMPLOYEES**

### **Employee Responsibilities**

We require all employees and volunteers to follow these safety principles for safe work performance and be responsible for their own actions and conduct. Cal/OSHA requires that we furnish our workers a place of employment “free from recognized hazards that are causing or are likely to cause death or serious physical harm to employees.” Our workers also play a significant role in the success or failure of this IIP Program.

All employees and volunteers are required to perform their jobs to the best of their ability as well as perform them in a safe manner. It is critical that workers do not circumvent safety features and safe work behaviors that can cause them or others to be at risk. Workplace accidents are preventable. We must each carry out our safety responsibility. We each share a common goal and these are the requirements of each person working in this facility.

## **Primary requirements**

Employee and volunteer responsibilities for safety include the following:

- Practice safe work habits at all times by following all safety policies, company expectations, and CAL/OSHA regulations. Be an example to co-workers.
- Maintain equipment in good repair with all safety features and guards in place and working condition.
- Report damaged equipment immediately for replacement or repair.
- Do not perform your task without the appropriate PPE protection.
- Report unsafe work practices and/or unsafe conditions immediately. You may use the company reporting system to record your concern anonymously.
- Summon first aid as soon as possible when injuries or illness demand prompt medical attention.
- Maintain good housekeeping and keep all work areas clean and organized.
- Report all injuries and incidents to your supervisor immediately.
- Be pro-active in safety by attending safety meetings, completing safety training on a timely basis or submitting good suggestions for improvement.
- Set an example for others by your safety practices.

## **General Safety Requirements**

### **Office Areas**

1. Keep work areas clean and orderly including all restrooms and hallway areas.
2. Do not work on any computer, copier, or other electrical office machines if your hands are wet, nor while standing on damp floors.
3. Practice good workstation ergonomics and frequently change work tasks.
4. Use the safety latch on all paper cutters after each use.
5. Do not mount pencil sharpeners so that they protrude beyond the edges of desks or tables.
6. Never stand on chairs or tables to reach high objects.
7. Do not raise the seats on swivel chairs beyond the point where your feet can touch the floor.
8. Do not compact material in the wastebasket with your hands or your feet or use cardboard containers unless they are specifically designed as waste/recycling receptacles. Empty trash and recycling bins on a regular basis.
9. Never piggy-back power strips or multi-plug adaptors together.
10. Extension cords are for temporary use only and should not be run under carpeting or strung across aisles without proper guarding.
11. Do not leave file drawers open; always use the handles to close file drawers.
12. Do not stack filing cabinets on top of one another.
13. Open one file cabinet drawer at a time.
14. Put heavy files in the bottom drawers of file cabinets.
15. File cabinets, bookcases and storage shelving should be properly secured for earthquake safety.

### **EXITS AND EGRESS FROM BUILDINGS**

1. All exits shall be marked by an illuminated exit sign and directions towards exits shall be clearly marked with visible signage.
2. All exit doors and the hallways leading to exits shall be kept clear and free from obstructions. Do not use these areas for storage.
3. All exit doors should remain unlocked when the building is occupied, unless they are outfitted with panic hardware that provides an inside release mechanism. The use of lock and chains on exit doors should be avoided whenever possible.
4. All exit doors should open from the direction of exit travel without the use of a key or any special knowledge or effort.
5. Where exit doors open directly onto any street, alley or other area where vehicles may be operated, adequate barriers should be present and warning signs posted to prevent workers from stepping into the path of traffic.

### **Lifting and Material Handling**

1. Plan the move before lifting; use the most direct path available and ensure that you have an unobstructed pathway. Whenever possible, avoid using stairways.
2. Test the weight of the load before lifting by pushing the load along its resting surface.
3. If the load is too heavy or bulky, use lifting and carrying aids such as hand trucks, dollies, pallet jacks and/or carts. Ask assistance from a co-worker if available.
4. If assistance is required to perform a lift, coordinate and communicate clearly your movements with your co-worker.
5. Position your feet 6 to 12 inches apart with one foot slightly in front of the other. Face the load.
6. Bend at the knees, not at the back. Keeping your back straight.
7. Get a firm grip on the object using your hands and fingers, pulling it close to you.

8. Hold the object as close to your body as possible.
9. While keeping the weight of the load in your legs, rise to a standing position.
10. Perform lifting movements smoothly and gradually; do not jerk the load.
11. If you must change direction while lifting or carrying the load, pivot your feet and turn your entire body. Do not twist at the waist.
12. Set down objects with the same precautions used when lifting.
13. Do not lift an object from the floor to a level above your waist in one motion. Set the load down on a table or bench and then adjust your grip before lifting it higher.
14. Wear protective gloves when lifting objects that have sharp corners or jagged edges.
15. Slide materials to the end of the tailgate before attempting to lift them off of a pick-up truck. Do not lift over the tailgate or walls of the truck bed.

### **Classroom & Lab Safety**

1. Open classroom doors slowly and keep them either fully opened or closed.
2. Handrails on all stairs should be securely mounted to the wall.
3. Computer workstation equipment should be ergonomically adjustable.
4. Never stand on chairs or tables to reach high objects.
5. Horseplay and bullying will not be tolerated in the classroom or workplace.
6. All spilled liquids or materials are cleaned up immediately.
7. All laboratory areas shall be equipped with an emergency eye-wash station.
8. Wash hands before and after working in the lab and after clean-ups.
9. Always wear safety goggles and other appropriate PPE in the lab.
10. Never leave gas burners, hot plates or other heat sources unattended.
11. Read and follow the SDS instructions before the beginning of any experiment and follow proper handling, labelling and storing procedures.
12. Dispose of all hazardous materials in accordance with applicable environmental laws.

### **Food Service & Storage Area Safety**

1. Wash hands before, after and frequently during food preparation work.
2. Unplug electrical appliances e.g. mixers, blenders, coffee makers before cleaning.
3. Do not use mixers, blenders or other equipment if the three-prong cord is worn, frayed or has a missing/broken prong.
4. Clean up all spills of liquids or other materials immediately.
5. Wear closed-toe, low heel, non-slip shoes with rubber soles in kitchen areas.
6. When handling or using knives and other sharp cutting tools, direct the sharp point and edges away from your body. Always cut in the direction away from your body when using knives.
7. Maintain proper serving temperatures (hot or cold) when serving and storing food.
8. Use knives for the operation in which they were intended.
9. Never attempt to catch a falling knife.
10. Carry knives blade down pointing towards the floor.
11. Do not leave knives submerged in a sink full of water.
12. Do not place more weight on shelves than the rated load limit printed on the label.
13. Store heavy items on lower shelves, store items used most often at a height between knee and waist level for easy handling and stocking.
14. Use a ladder for reaching items that are above chest level.
15. When opening boxes, use a safety box cutter. Do not cut with the blade extended beyond the guard.
16. Keep all items stored at least eighteen (18) inches from overhead light bulbs and fire sprinkler heads.
17. Turn power on all exhaust hood fans when range(s) are in operation. Perform



- regular cleaning of grease build-up on hood filters and replace as necessary.
18. Keep all aisleways clear of storage or equipment.
  19. Never store cleaning products in the same area as food products.
  20. Store cleaning equipment and supplies in a ventilated utility storage area.

### **General Maintenance Safety and Lock-Out/Tag-Out**

1. All power tools used will be properly grounded. Use portable GFI circuit breaker extension cords outdoors or in areas where water maybe present. Do not use electrical tools if the cord is worn, frayed or has a broken three-prong plug.
2. All power equipment with mechanical safe guards shall be used when the machine is in operation.
3. Wear appropriate PPE protection when using power equipment e.g. safety eye goggles, gloves, hearing protection, dusk masks etc.
4. Place the machine in the "off" position when removing materials, jams or when performing minor adjustments or maintenance.
5. Avoid leaving a running machine unattended. Turn power off on idle machines and follow appropriate "lock-out/tag-out" procedures when machines are out-of-service or under repair.
6. Perform regular housekeeping to keep the work area clean from debris.
7. Do not use flammable or combustible solvents in open, unlabeled containers. Store all flammable materials in UL listed or FM approved safety containers or storage cabinets.
8. Follow CAL/OSHA safety procedures when working in confined spaces, e.g. sewers, manholes, utility vaults, wells, pits, crawl spaces and similar enclosed work areas.
9. Use hand tools for their intended use and keep them in good repair. Do not perform makeshift repairs. Always handle tools with sharp points or edges carefully and pass them by directing sharp edges away from yourself and the other person.
10. Never throw tools to another person, or drop them from ladders, scaffolding or other elevated work platforms.

### **Portable Ladder Safety**

1. Always inspect the ladder for loose rungs or steps and other broken or missing pieces e.g. split side rails or missing rubber foot pads. Before use read and follow the manufacturer's instruction and load limit label.
2. Inspect for electrical hazards above and on the ground where the ladder will be positioned. Be aware of electrical power lines when carrying or setting up a ladder maintain a 50' clearance for safety at all times.
3. Use the proper ladder, size and type, for the job at hand. Never use a metal ladder when performing electrical work.
4. Face the ladder when ascending or descending and only allow one person on the ladder at the same time.
5. Never stand on the top step or rung of a ladder.
6. Do not place ladders in passageways or doorways without posting warning signs or cones to detour pedestrian traffic away from the ladder.
7. Maintain a three-point contact with the ladder at all times – keep both hands and one foot, or both feet and one hand on the ladder when climbing.
8. Do not stand on ladders that wobble or try to move a ladder by rocking or trying to walk the ladder sideways. Descend from ladder and reposition it properly from ground/floor level.

9. Keep your body centered on the ladder and do not overreach to either side or lean backwards.
10. Always rest the ladder on a firm, non-slippery, level surface. Do not set up ladders on boxes, concrete blocks, bricks, pails or other unstable bases.
11. When using an extension ladder, extend the top rung at least 3 feet above the edge of the elevated surface landing area.
12. Provide the correct angle when setting up and using an extension ladder: one (1') foot away from the base and the wall for every four (4') feet in height.
13. Do not move a rolling ladder when someone is on it or use a ladder as a horizontal work platform.
14. Secure a ladder in place to prevent slippage or have a co-worker present to hold the ladder and act as a spotter while the ladder is in use.
15. Never walk under a ladder or scaffold; or leave a ladder set-up and unattended.
16. Follow CAL/OSHA safety guidelines for fall protection when working on ladders or scaffolding designed to limit free fall of up to six (6') feet.

### **Landscaping & Grounds Maintenance**

1. Keep all equipment in good repair and never remove any manufacturer specified safety guards during operation.
2. Use personal protective equipment (PPE) e.g. safety goggles, hearing protection, gloves, solid toe shoes, dust masks, high visibility vests and sunscreen.
3. Never allow minor aged children/teenager to operate motorized equipment.
4. Never allow riders (except the driver) on lawn mowers, tractors, on pick-up or truck beds and vehicles pulling trailers.
5. On riding lawn mowers – Always mow up and down the slope, never across the face to prevent roll-over accidents
6. On push lawn mowers – Always mow across the face of a slope, never up and down to prevent slipping underneath the lawnmower.
7. Clear loose items a debris e.g. stones, pine cones, large sticks from the area before mowing, using power air blowers, weed trimmers or edgers.
8. Always mow and aim blowers away from buildings, parking lots and highways.
9. Maintain a safe distance of 45 feet between your work area and people, animals or vehicles.
10. Take frequent rest breaks, keep well hydrated to avoid heat-related illness. Always have a first aid kit at the work site and cautious of poisonous plants or animals.

### **Motor Vehicles & Defensive Driving**

1. All employees and volunteers shall be properly licensed to drive the type of vehicle they are operating. Additional safety training or driver certification may be required of individuals who operate vans, forklifts, golf/utility carts or other specialized vehicles.
2. Perform a vehicle safety check on a daily basis by checking these items: lights, turn signals, brake responsiveness, windshield wipers, fluid levels and emergency kit in vehicle.
3. Always wear a seat belt and require all passengers to wear them.
4. Do not overload either the passenger capacity or vehicle load limit.
5. Never allow passengers to ride in the back of a pick-up truck or trailer.

6. Drivers will avoid all forms of distracted driving – NO cellphone use, texting, applying make-up, reading maps or setting GPS while driving.
7. Drivers will use defensive driving practices at all times – always keep a safe distance between vehicles, be aware of other vehicles both in front and behind, check the area behind the vehicle before backing and be alert for pedestrians, bicyclists and animals on the highway.
8. Take frequent rest breaks to avoid fatigue.
9. Keep alert to changing highway and driving conditions. Monitor weather reports before and during your trip. Be prepared for sudden changes in weather and pull over to a safe area when hazardous conditions prevent safe travel.
10. Keep others informed of your intended route and expected arrival time. Report all accidents or unexpected delays to your supervisor.

### **Workplace Safety & Violent Acts**

1. All employees and volunteers are expected to report immediately all potential threats or known incidents of workplace violence to your supervisor or manager.
2. All types of violence are prohibited in this workplace, including but not limited to: hitting, pushing, shoving or other physical contact, bullying, threats or intimidation, stalking, verbal or physical aggression directed towards damaging or destroying company or co-worker's property, equipment or personal belongings.
3. Be alert to potential warning signs for violence: change in personal characteristics or unusual traits, obsessive behaviors and threatening activities toward others.
4. Employees and volunteers need to be aware of their surroundings at all times.
5. Always have an escape plan in the event of violence, knowing two exits.
6. If you observe something suspicious – REPORT IT to your supervisor or manager.
7. Learn the principles of RUN, HIDE, FIGHT and be prepared to act if a violent or active shooter occurs at this facility.
8. In active shooter situations, If there is an accessible escape route – RUN and evacuate the building immediately to a safe area. Leave all personal items behind.
9. If escape is not possible – HIDE and lock all doors securely and turn off lights and cellphone ringers. Hide under furniture or in spaces not easily seen and wait for law enforcement's assistance.
10. As a last resort be prepared to – FIGHT using any means possible or available to take down the active shooter, escape or incapacitate the assailant.
11. CALL 911 – when it is safe to call and notify management of the situation.
12. Stay calm and cooperate fully with all instructions given by law enforcement officers.



**California Workplace Safety**  
**Pacific Union Conference**

**HAZARD ASSESSMENT AND CORRECTION RECORD**

Date of Inspection:

Person Conducting Inspection:

Unsafe Condition or Work Practice: .....  
.....  
.....

Corrective Action Taken: .....  
.....  
.....

Other Notes: .....  
.....  
.....  
.....  
.....  
.....  
.....



**California Workplace Safety**  
**Pacific Union Conference**

**INCIDENT / ACCIDENT INVESTIGATION REPORT**

Date of Incident / Accident:

Time of Incident / Accident:

Location of Incident / Accident:

Incident / Accident Description: .....

.....

Immediate and Root Cause of the Incident / Accident:

.....

Individual(s) Involved: .....

.....

.....

Preventative Action Recommendations: .....

.....

.....

Corrective Actions Taken: .....

.....

.....

Manager Responsible:

Date Completed:



**California Workplace Safety**  
Pacific Union Conference

WORKER TRAINING AND INSTRUCTION RECORD			
Employee Name	Training Date	Type of Training	Trainer/s



**California Workplace Safety  
Pacific Union Conference**

## **SAFETY HAZARD REPORTING FORM**

\_\_\_\_\_ is committed to maintaining a safe work environment. A safe work environment is one which is free from accidents, injuries and work-related illnesses. All employees and volunteers must work together to create and maintain a safe environment for all employees, students and visitors. Our organization is committed to comply with Federal, State and local laws concerning worker health and safety.

Employees and volunteers may use this form to report safety issues to management. The risk management department will investigate the safety issue/complaint to determine what action needs to be taken. This form can be submitted anonymously. Employees are advised that it is illegal for an employer to take any action against an employee in reprisal for exercising their rights to report safety issues.

**Date:** \_\_\_\_\_

**Employee or Volunteer's Name: (Optional)**

\_\_\_\_\_

**Phone # and/or Email: (Optional)**

\_\_\_\_\_

**Time unsafe condition observed:** \_\_\_\_\_

**Describe the unsafe hazard, condition or practice:**

**Location:** (Building, Floor, Room #, Department, etc.)

\_\_\_\_\_

**Has this matter been reported to your supervisor?**

Do you wish to be notified of action taken:  
(If yes, please make sure contact information is provided)

**Yes**

**NO**

Send completed form to the risk management department. Email: [chin.kim@seccsda.org](mailto:chin.kim@seccsda.org)



**California Workplace Safety**  
Pacific Union Conference

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**Southeastern California Conference**

**Contact Information**

**Injury and Illness Prevention Plan Administrator**

Chin Kim, Associate Treasurer for Risk Management	<a href="mailto:chin.kim@seccsda.org">chin.kim@seccsda.org</a>	951-509-2232
Lori Lorbeer, Assistant	<a href="mailto:lori.lorbeer@seccsda.org">lori.lorbeer@seccsda.org</a>	951-509-2261

**Human Resources Department**

Gina Heslep, Human Resources Director	<a href="mailto:gina.heslep@seccsda.org">gina.heslep@seccsda.org</a>	951-509-2356
	<i>(for emergencies only)</i>	951-531-5379
Brooke Hess, Human Resources Generalist	<a href="mailto:brooke.hess@seccsda.org">brooke.hess@seccsda.org</a>	951-509-2353

**Office of Education**

Datha Tickner, Associate Superintendent	<a href="mailto:datha.tickner@seccsda.org">datha.tickner@seccsda.org</a>	951-509-2308
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**Organizational Online Web-portal Information**     [secchr.adventistfaith.org/safety-resources](http://secchr.adventistfaith.org/safety-resources)

A printable version of the **Injury and Illness Prevention Program** is available from the Safety Resources section of the SECC Human Resources website





**Human Resources**

11330 Pierce Street  
Riverside, California 92505-3303  
Mail: P.O. Box 79990  
Riverside, California 92513-1990  
Office: (951) 509-2352  
Fax: (951) 509-2395  
Web: [secchr.adventistfaith.org](http://secchr.adventistfaith.org)

**TO: Pastors, Principals, Business Administrators, and Church Treasurers**

**FROM: Gina Heslep, Human Resources Director**

**RE: Workers' Compensation Rates for 2019**

**DATE: May 23, 2019**

The Pacific Union Conference Workers Comp Board voted to keep the 2018 workers comp rates for 2019, with no changes. For budgeting purposes, the 2019 rates are listed below.

Schools		2019 Rates
5403	Carpentry/Construction (on site work)	19.22
8810	Clerical Office Employees (non-exempt workers)	0.79
8868	Professional Staff (i.e., teachers, teacher's aides, substitute teachers)	1.82
9101	Schools – All other (including maintenance, grounds, custodian)	7.99
Churches		
5403	Carpentry/Construction (on site work)	19.22
8840	Clergy, clerical, paid musicians	1.04
9015	Churches – All other (including maintenance, grounds, custodian)	9.59
Conference		
5403	Carpentry/Construction (on site work)	19.22
7219	Trucking, furniture moving	15.56
8071	Stores Retail – Books	2.56
8810	Clerical Office Employees (non-exempt workers)	0.79
8840	Churches and Professionals (exempt workers)	1.04
9015	Conference – All other (including maintenance, grounds, custodian)	9.59
9048	Camps – Summer or year-round camp staff	8.39

**Employee Safety Information – Injury and Illness Prevention Plan:**

A key component of managing employees is maintaining a safe work environment and ensuring that employees are trained on safety practices. Our Injury and Illness Prevention Plan is our official statement of our commitment to do just that. This document also sets the guidelines for all SECC churches and schools for the on-going management and recordkeeping of employee training and incident reporting. Administrators of churches and schools should become familiar with this Plan and set a protocol for an on-going safety program. For questions or assistance with implementation of this program; for schools contact Datha Tickner, Associate Superintendent in the Office of Education at [datha.tickner@seccsda.org](mailto:datha.tickner@seccsda.org); for churches, contact Chin Kim, Risk Manager at [chin.kim@seccsda.org](mailto:chin.kim@seccsda.org).

We have placed the Injury and Illness Prevention Plan on our website at [secchr.adventistfaith.org](http://secchr.adventistfaith.org). Please keep a printed copy on site as a reference for administrators, employees, and in the case of a visit from a CAL/OSHA representative.

**Workers Compensation**

Any workplace injury or illness, however slight, must be reported immediately to a supervisor or the HR Department. Injured employees must fill out the *DWC-1 form*, or Workers Comp claim form, which can be found on the HR website at [www.secchr.adventistfaith.org](http://www.secchr.adventistfaith.org). This claim form should be kept where all employees have access and can be readily available for an injured worker. The completed form should then be faxed to HR at 951-509-2395. HR should receive the form within 24 hours of the incident. The conference representative for Workers Comp is Ruth Zalsman Benefits Specialist. Ruth can be reached at 951-509-2355 or [ruth.zalsman@seccsda.org](mailto:ruth.zalsman@seccsda.org).

In completing the DWC-1 form, when completing number 15 under the Employer section, the Name and address of the insurance carrier is Sedgwick Claims Management Services, Inc., P.O. Box 14421, Lexington, KY 40512. For number 16, there is no Insurance Policy Number. Our Workers Compensation is self-funded and Sedgwick is our third party administrator.

When an injured or ill employee makes a claim for Workers Comp and seeks medical treatment, the employee should be sent to an industrial injury clinic or hospital emergency room. Treatment should **not** be sought from a primary care physician. The employee should return to work with a physician work status report and copy of this report should be faxed to HR department right away. If the employee returns to work after seeking medical treatment, be sure to collect the work status report. This document is important to determine whether the treating physician is recommending work restrictions and whether the work site can accommodate the work restrictions.

**Injured Worker Request for Work Accommodations**

When an employee who has filed a claim for workers comp is returned to work with work restrictions set by the physician, the employer has a duty to reasonably accommodate those restrictions. If the restrictions cannot be accommodated, the employee will remain off work, and receive temporary disability benefits from our Work Comp program.

Please be advised that accommodations to work restrictions and/or bringing employees back to work after an injury requires a specific protocol. Please contact HR for help in this important process.

HR administers the Workers Comp program for all SECC entities. You can contact us at any time for questions or help with a workers comp claim.

## CHECK REQUEST

Date: \_\_\_\_\_

Requested by: \_\_\_\_\_  
(Print Name)

Pay to: \_\_\_\_\_  
(Print Name)

Amount: \$ \_\_\_\_\_

Purpose: \_\_\_\_\_

Charge to: \_\_\_\_\_

Approved by: \_\_\_\_\_

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

## CHECK REQUEST

Date: \_\_\_\_\_

Requested by: \_\_\_\_\_  
(Print Name)

Pay to: \_\_\_\_\_  
(Print Name)

Amount: \$ \_\_\_\_\_

Purpose: \_\_\_\_\_

Charge to: \_\_\_\_\_

Approved by: \_\_\_\_\_

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

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## CHECK REQUEST

Date: \_\_\_\_\_

Requested by: \_\_\_\_\_  
(Print Name)

Pay to: \_\_\_\_\_  
(Print Name)

Amount: \$ \_\_\_\_\_

Purpose: \_\_\_\_\_

Charge to: \_\_\_\_\_

Approved by: \_\_\_\_\_

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

DATE: \_\_\_\_\_ AMOUNT: \_\_\_\_\_

PAID TO: \_\_\_\_\_

FOR \_\_\_\_\_

CHARGE TO \_\_\_\_\_

CHECK NO. \_\_\_\_\_

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**Application for Employer Identification Number**  
(For use by employers, corporations, partnerships, trusts, estates, churches,  
government agencies, Indian tribal entities, certain individuals, and others.)  
▶ Go to [www.irs.gov/FormSS4](http://www.irs.gov/FormSS4) for instructions and the latest information.  
▶ See separate instructions for each line. ▶ Keep a copy for your records.

OMB No. 1545-0003

EIN

Type or print clearly.	<b>1</b> Legal name of entity (or individual) for whom the EIN is being requested		
	<b>2</b> Trade name of business (if different from name on line 1)	<b>3</b> Executor, administrator, trustee, "care of" name	
	<b>4a</b> Mailing address (room, apt., suite no. and street, or P.O. box)	<b>5a</b> Street address (if different) (Do not enter a P.O. box.)	
	<b>4b</b> City, state, and ZIP code (if foreign, see instructions)	<b>5b</b> City, state, and ZIP code (if foreign, see instructions)	
	<b>6</b> County and state where principal business is located		
	<b>7a</b> Name of responsible party		<b>7b</b> SSN, ITIN, or EIN
<b>8a</b> Is this application for a limited liability company (LLC) (or a foreign equivalent)?	<input type="checkbox"/> Yes <input type="checkbox"/> No		<b>8b</b> If 8a is "Yes," enter the number of LLC members ▶
<b>8c</b> If 8a is "Yes," was the LLC organized in the United States?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>9a</b> <b>Type of entity</b> (check only one box). <b>Caution.</b> 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"/> Military/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		
<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 ▶ _____		
<b>9b</b> If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country	
<b>10</b> <b>Reason for applying</b> (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"/> Other (specify) ▶ _____	<input type="checkbox"/> Created a pension plan (specify type) ▶ _____		
<b>11</b> Date business started or acquired (month, day, year). See instructions.	<b>12</b> Closing month of accounting year		
<b>13</b> Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.	<b>14</b> If you expect your employment tax liability to be \$1,000 or less in a full calendar year <b>and</b> 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"/>		
Agricultural	Household	Other	
<b>15</b> First date wages or annuities were paid (month, day, year). <b>Note:</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) . . . . . ▶			
<b>16</b> Check <b>one</b> box that best describes the principal activity of your business.			
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing	<input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker		
<input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance	<input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail		
<input type="checkbox"/> Other (specify) ▶ _____			
<b>17</b> Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.			
<b>18</b> 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 ▶ _____			
<b>Third Party Designee</b>	Complete this section <b>only</b> 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 ▶ _____

## Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.<sup>1</sup> See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a–8a, 8b–c (if applicable), 9a, 9b (if applicable), and 10–14 and 16–18.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a–6, 7a–b (if applicable), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10–18.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1–5b, 7a–b (if applicable), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18.
Changed type of organization	Either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) <sup>2</sup>	Complete lines 1–18 (as applicable).
Purchased a going business <sup>3</sup>	Does not already have an EIN	Complete lines 1–18 (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust <sup>4</sup>	Complete lines 1–18 (as applicable).
Created a pension plan as a plan administrator <sup>5</sup>	Needs an EIN for reporting purposes	Complete lines 1, 3, 4a–5b, 9a, 10, and 18.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits <sup>6</sup>	Complete lines 1–5b, 7a–b (SSN or ITIN optional), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1–6, 9a, 10–12, 13–17 (if applicable), and 18.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a–5b, 7a–b (if applicable), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 <sup>7</sup>	Complete lines 1, 2, 4a–5b, 9a, 10, and 18.
Is a single-member LLC (or similar single-member entity)	Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes <sup>8</sup> , or is a foreign-owned U.S. disregarded entity and needs an EIN to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business (Under Sections 6038A and 6038C of the Internal Revenue Code)	Complete lines 1–18 (as applicable).
Is an S corporation	Needs an EIN to file Form 2553, Election by a Small Business Corporation <sup>9</sup>	Complete lines 1–18 (as applicable).

<sup>1</sup> For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

<sup>2</sup> However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

<sup>3</sup> Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

<sup>4</sup> However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

<sup>5</sup> A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

<sup>6</sup> Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

<sup>7</sup> See also *Household employer* on page 4 of the instructions. **Note:** State or local agencies may need an EIN for other reasons, for example, hired employees.

<sup>8</sup> See *Disregarded entities* on page 4 of the instructions for details on completing Form SS-4 for an LLC.

<sup>9</sup> An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.



# Request for Taxpayer Identification Number and Certification

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

► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from FATCA reporting code (if any) _____  <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 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 line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
				-				-	
or									
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 for Part II, later.

Sign Here	Signature of U.S. person ►	Date ►
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## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

**Note:** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note: ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

### Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

### Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

#### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

## Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

## Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/Businesses](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.**

You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

**\*Note:** The grantor also must provide a Form W-9 to trustee of trust.

**Note:** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

**Secure Your Tax Records From Identity Theft**

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.**

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

Form <b>1096</b>  Department of the Treasury Internal Revenue Service	<b>Annual Summary and Transmittal of U.S. Information Returns</b>	OMB No. 1545-0108  <div style="font-size: 2em; font-weight: bold;">2019</div>
FILER'S name <div style="text-align: center; font-weight: bold;">SAMPLE – Seventh-day Adventist Church</div>		
Street address (including room or suite number) <div style="text-align: center;">12345 Hope Street</div>		
City or town, state or province, country, and ZIP or foreign postal code <div style="text-align: center;">Anytown, CA 92641</div>		
Name of person to contact <div style="text-align: center;">Joe Treasurer</div>		Telephone number <div style="text-align: center;">(951) 509-2345</div>
Email address		Fax number
<b>For Official Use Only</b> 		
<b>1</b> Employer identification number <div style="text-align: center;">91-2165741</div>	<b>2</b> Social security number	<b>3</b> Total number of forms <div style="text-align: center;">2</div>
<b>4</b> Federal income tax withheld <div style="text-align: center;">\$ 0</div>		<b>5</b> Total amount reported with this Form 1096 <div style="text-align: center;">\$ 2,100.00</div>
<b>6</b> Enter an "X" in only one box below to indicate the type of form being filed.		
W-2G 32	1097-BTC 50	1098 81
1098-C 78	1098-E 84	1098-F 03
1098-Q 74	1098-T 83	1099-A 80
1099-B 79	1099-C 85	1099-CAP 73
1099-DIV 91	1099-G 86	1099-INT 92
1099-K 10	1099-LS 16	
1099-LTC 93	1099-MISC 95	1099-OLD 96
1099-PATR 97	1099-Q 31	1099-QA 1A
1099-R 98	1099-S 75	1099-SA 94
1099-SB 43	3921 25	3922 26
5498 28	5498-ESA 72	5498-QA 2A
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 ►

Title ►

Date ►

## Instructions

**Future developments.** For the latest information about developments related to Form 1096, such as legislation enacted after it was published, go to [www.irs.gov/Form1096](http://www.irs.gov/Form1096).

**Reminder.** The only acceptable method of electronically filing information returns listed on this form in box 6 with the IRS is through the FIRE System. See Pub. 1220.

**Purpose of form.** Use this form to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the IRS.

**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 2019 General Instructions for Certain Information Returns.

Forms 1099-QA and 5498-QA can be filed on paper only, regardless of the number of returns.

**Who must file.** Any person or entity who files any of the forms shown in line 6 above must file Form 1096 to transmit those forms to the IRS.

Enter the filer's name, address (including room, suite, or other unit number), and taxpayer identification number (TIN) in the spaces provided on the form. 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.

**When to file.** File Form 1096 as follows.

- With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28, 2020.

**Caution:** We recommend you file Form 1099-MISC, as a **stand-alone** shipment, by January 31, 2020, if you are reporting **nonemployee compensation (NEC)** in box 7. Also, check box 7 above.

- With Forms 5498, file by June 1, 2020.

## 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 address**

Alabama, Arizona, Arkansas, Delaware, Florida, Georgia, Kentucky, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Texas, Vermont, Virginia

Department of the Treasury  
Internal Revenue Service Center  
Austin, TX 73301

Alaska, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Utah, Washington, Wisconsin, Wyoming

Department of the Treasury  
Internal Revenue Service Center  
P.O. Box 219256  
Kansas City, MO 64121-9256

California, Connecticut, District of Columbia, Louisiana, Maryland, Pennsylvania, Rhode Island, West Virginia

Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201

If your legal residence or principal place of business is outside the United States, file with the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301.

**Transmitting to the IRS.** Group the forms by form number and transmit each group with a separate Form 1096. For example, if you must file both Forms 1098 and 1099-A, complete one Form 1096 to transmit your Forms 1098 and another Form 1096 to transmit your Forms 1099-A. You need not submit original and corrected returns separately. Do not send a form (1099, 5498, etc.) containing summary (subtotal) information with Form 1096. Summary information for the group of forms being sent is entered only in boxes 3, 4, and 5 of Form 1096. We recommend you file Forms 1099-MISC reporting NEC separately from 1099-MISC forms not reporting NEC.

**Box 1 or 2.** Enter your TIN in either box 1 or 2, not both. Individuals not in a trade or business must enter their social security number (SSN) in box 2. Sole proprietors and all others must enter their employer identification number (EIN) in box 1. However, sole proprietors who do not have an EIN must enter their SSN in box 2. Use the same EIN or SSN on Form 1096 that you use on Form 1097, 1098, 1099, 3921, 3922, 5498, or W-2G.

**Box 3.** Enter the number of forms you are transmitting with this Form 1096. Do not include blank or voided forms or the Form 1096 in your total. Enter the number of correctly completed forms, not the number of pages, being transmitted. For example, if you send one page of three-to-a-page Forms 1098-E with a Form 1096 and you have correctly completed two Forms 1098-E on that page, enter "2" in box 3 of Form 1096.

**Box 4.** Enter the total federal income tax withheld shown on the forms being transmitted with this Form 1096.

**Box 5.** No entry is required if you are filing Form 1098-T, 1099-A, or 1099-G. For all other forms in the listing that follows, enter the total of the amounts from the specific boxes identified for each form.

Form W-2G	Box 1
Form 1097-BTC	Box 1
Form 1098	Boxes 1 and 6
Form 1098-C	Box 4c
Form 1098-E	Box 1
Form 1098-F	Box 1
Form 1098-Q	Box 4
Form 1099-B	Boxes 1d and 13
Form 1099-C	Box 2
Form 1099-CAP	Box 2
Form 1099-DIV	Boxes 1a, 2a, 3, 9, 10, and 11
Form 1099-INT	Boxes 1, 3, 8, 10, 11, and 13
Form 1099-K	Box 1a
Form 1099-LS	Box 1
Form 1099-LTC	Boxes 1 and 2
Form 1099-MISC	Boxes 1, 2, 3, 5, 6, 7, 8, 10, 13, and 14
Form 1099-OID	Boxes 1, 2, 5, 6, and 8
Form 1099-PATR	Boxes 1, 2, 3, and 6
Form 1099-Q	Box 1
Form 1099-QA	Box 1
Form 1099-R	Box 1
Form 1099-S	Box 2
Form 1099-SA	Box 1
Form 1099-SB	Boxes 1 and 2
Form 3921	Boxes 3 and 4
Form 3922	Boxes 3, 4, and 5
Form 5498	Boxes 1, 2, 3, 4, 5, 8, 9, 10, 12b, 13a, and 14a
Form 5498-ESA	Boxes 1 and 2
Form 5498-QA	Boxes 1 and 2
Form 5498-SA	Box 1

**Corrected returns.** For information about filing corrections, see the 2019 General Instructions for Certain Information Returns. Originals and corrections of the same type of return can be submitted using one Form 1096.



9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>SAMPLE – Seventh-day Adventist Church</b> <b>12345 Hope Street</b> <b>Anytown, CA 92641</b>				1 Rents		OMB No. 1545-0115		<b>Miscellaneous Income</b>  <b>2019</b> Form <b>1099-MISC</b>	
				\$					
				2 Royalties					
				\$		3 Other income		4 Federal income tax withheld	
				\$				\$	
PAYER'S TIN		RECIPIENT'S TIN		5 Fishing boat proceeds		6 Medical and health care payments		<b>Copy A</b> <b>For Internal Revenue Service Center</b>  <b>File with Form 1096.</b>  <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.</b>	
91-2165741		123-45-6789							
				\$		\$			
RECIPIENT'S name				7 Nonemployee compensation		8 Substitute payments in lieu of dividends or interest		<b>For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.</b>	
Joseph Smith									
Street address (including apt. no.)				\$ 1,500.00		\$			
13356 Third Street				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			
City or town, state or province, country, and ZIP or foreign postal code				11		12			
Loma Linda, CA 92354									
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>		2nd TIN not <input type="checkbox"/>		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**

Cat. No. 14425J

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

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