

INSTRUCTIONS

WHO SHOULD BE INCLUDED ON THE FORM:

Complete the form for each individual/group who is paid directly by cash or by check **for services rendered** at the school and does not have a federal tax identification number. (A federal tax identification number usually starts with 52- and contains nine digits.) If the individual/group offers a social security number as an identifying number the form should be completed regardless of the size of the amount paid.

This form applies to all payments made for services rendered (Examples are payments to gatekeepers, referees, umpires, employee in-service, etc.) This form does not apply to payments which are in fact reimbursements for items purchased, registration fees, conference fees or travel.

A computer listing may be used in lieu of this form if the identical information is provided.

PROCEDURES:

1. Insert Name of School
2. Indicate whether period reported is January 1 - June 30 or July 1 - December 31
3. List Individual Names
4. Indicate Y or N whether individual is an SMCPS Employee/Retiree
5. If answered Y, provide Employee #
6. If answered N, provide Social Security Number
7. Indicate amount paid either by cash or by check
8. Indicate date(s) service was performed
9. If individual is not a St. Mary's County Public Schools employee/retiree, provide complete address including street number, P.O. Box, City, State, and Zip Code
10. The form should be signed and dated by the principal
11. Information submitted will be compiled by the Finance Office and reported to the IRS as appropriate on 1099s for non-employees or as W-2 adjustments for employees
12. DUE DATES:
 - January 1 - June 30 Report forms are due in the Finance Office by the last working day in July
 - July 1 - December 31 Report forms are due in the Finance Office by the last working day prior to winter recess