

For Official Use Only

Statement for **1978**
Certain Fishing Boat Crew Members

Copy A
For Internal Revenue Service Center

Type or print FISHING BOAT OPERATOR'S name, address, ZIP code, and Federal identifying number.

90

CREW MEMBER'S taxpayer identifying number

1. Share of proceeds from sale of catch due crew member \$

2. Percentage of catch or proceeds from catch due crew member

3. Percentage of catch or proceeds from catch due operator

4. Estimated value of share of catch due crew member \$

Type or print CREW MEMBER'S name, address, and ZIP code below. (Name must align with arrow.)

Name ▶

5. Type of catch

6. Total weight of catch

For instructions on completing this form, see back of Copy C.

Form 1099-F

☆ U.S. GOVERNMENT PRINTING OFFICE : 1978-O-263-410

52-023760

Department of the Treasury—Internal Revenue Service

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Department of the Treasury—Internal Revenue Service

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Statement for **1978**
Certain
Fishing
Boat Crew
Members

Copy B
For Crew Member

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FISHING BOAT
OPERATOR'S
name, address,
ZIP code, and
Federal
identifying
number.

CREW MEMBER'S taxpayer identifying number	1. Share of proceeds from sale of catch due crew member \$	2. Percentage of catch or proceeds from catch due crew member	3. Percentage of catch or proceeds from catch due operator	4. Estimated value of share of catch due crew member \$
Type or print CREW MEMBER'S name, address, and ZIP code below.			5. Type of catch	6. Total weight of catch
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Certain
Fishing
Boat Crew
Members

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CREW MEMBER'S taxpayer identifying number	1. Share of proceeds from sale of catch due crew member \$	2. Percentage of catch or proceeds from catch due crew member	3. Percentage of catch or proceeds from catch due operator	4. Estimated value of share of catch due crew member \$
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Type or print CREW MEMBER'S name, address, and ZIP code below.			5. Type of catch	6. Total weight of catch
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The operator of a fishing boat with normally fewer than 10 individual crew members must prepare Form 1099-F for each crew member showing the dollar amount of your share of the catch, your percentage of the catch and the operators percentage. If no dollar amount is distributed but, instead, you receive a percentage of the catch, your form also must include information concerning the type of catch, total weight of the catch, and the estimated value of your share of the catch. Copy B of Form 1099-F is to be given to you on or before January 31, 1979.

For certain purposes you are not considered an employee of the boat operator, but rather a self-employed individual. If you are self-employed you will need this information for self-employment tax purposes and for preparing your income tax form. The Copy B, which you receive, is for your records and should not be attached to your tax return. Further, since the operator will not be withholding income or social security taxes for you, you may be required to make a declaration of your estimated taxes and pay the required amount of estimated taxes.

52-023760

The operator of a fishing boat with normally fewer than 10 individual crew members must prepare Form 1099-F for each crew member showing the dollar amount of your share of the catch, your percentage of the catch and the operators percentage. If no dollar amount is distributed but, instead, you receive a percentage of the catch, your form also must include information concerning the type of catch, total weight of the catch, and the estimated value of your share of the catch. Copy B of Form 1099-F is to be given to you on or before January 31, 1979.

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Copy C
For Fishing Boat Operator's Records

Type or print FISHING BOAT OPERATOR'S name, address, ZIP code, and Federal identifying number.

CREW MEMBER'S taxpayer identifying number	1. Share of proceeds from sale of catch due crew member \$	2. Percentage of catch or proceeds from catch due crew member	3. Percentage of catch or proceeds from catch due operator	4. Estimated value of share of catch due crew member \$
Type or print CREW MEMBER'S name, address, and ZIP code below.			5. Type of catch	6. Total weight of catch
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Type or print CREW MEMBER'S name, address, and ZIP code below.			5. Type of catch	6. Total weight of catch
For instructions on completing this form, see back of this copy.				

Who Must File

Any operator of a boat engaged in catching fish or other forms of aquatic animal life who has one or more persons performing services under an arrangement in which:

- (a) such individual does not receive any cash remuneration (except cash described below)
- (b) such individual receives a share of the catch or a share of the proceeds from the sale of the catch, and
- (c) such individual's share depends on the weight of the catch,

must furnish Form 1099-F to such individuals, but only if the operating crew of the boat (or each boat if individual receives a share from more than one boat) normally consists of fewer than 10 individuals.

When to File

Copy B of Form 1099-F must be furnished to all crew members (as described above) by January 31, 1979.

The operator of the fishing boat may aggregate the information required for the period in which

the type of catch (if required) and the percentage due the crew member and the operator remains the same. If the information is aggregated, a record of the individual catches must be maintained by the boat operator. This record must be available for inspection by the Internal Revenue Service for a period of three years from the end of the taxable year in which such information is compiled.

Copy A must be filed with the Internal Revenue Service on or before February 28, 1979, using Form 1096, Transmittal of U.S. Information Documents.

Where to File

Director, Internal Revenue Service Center

- (1) Kansas City, MO 64999
- (2) Andover, MA 05501
- (3) Ogden, UT 84201
- (4) Atlanta, GA 31101
- (5) Philadelphia, PA 19255
- (6) Cincinnati, OH 45999
- (7) Austin, TX 73301

- (8) Holtsville, NY 00501
- (9) Fresno, CA 93888
- (10) Memphis, TN 37501

Specific Instructions

Box 1. The dollar amount of this crew member's share of the proceeds from the sale of the catch.

Box 2. The percentage of this crew member's share of the catch, or the proceeds from the catch.

Box 3. The percentage of the boat operator's share of the catch, or proceeds from the catch.

Box 4. The estimated dollar value of the share of the catch due the crew member if a share of the catch is distributed, in-kind, to the crew members.

Box 5. The type of fish or other aquatic animal life if no dollar amount distribution was made.

Box 6. The total weight of the catch.

Note: If a dollar amount is shown in Box 1, you do not have to make an entry in boxes 4, 5, and 6.

52-023760

Who Must File

Any operator of a boat engaged in catching fish or other forms of aquatic animal life who has one or more persons performing services under an arrangement in which:

- (a) such individual does not receive any cash remuneration (except cash described below)
- (b) such individual receives a share of the catch or a share of the proceeds from the sale of the catch, and
- (c) such individual's share depends on the weight of the catch,

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Box 1. The dollar amount of this crew member's share of the proceeds from the sale of the catch.

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