



**Oncology Nursing  
Society**

# **Tax Form Handbook**

**Forms W-9 and 1099-NEC for ONS Chapters**

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## What is a W-9?

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A W-9 is an IRS form that provides a payer with the identification number (social security or EIN) of a payee. Chapters will encounter W-9 forms in two scenarios:

1. Requesting a W-9 from someone the chapter has paid (i.e. speaker or scholarship recipient).
2. Providing a W-9 to someone who has paid the chapter (i.e. vendor or event sponsor).

## Requesting a W-9 from a Payee

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Any time a chapter pays an individual, they should request a W-9 to ensure that they have the payee's information for any applicable tax paperwork.

Payees can include:

- Event speakers
- Independent contractors who assist the chapter (ex: accountants, web developers, etc.)
- Scholarship recipients who are being paid upfront (please note that it is **highly encouraged** to provide scholarships through a reimbursement process to avoid tax implications; those who are reimbursed for their expenses do not need to provide a W-9).

It is best practice to request a W-9 from a payee before the payment is made; do not wait until the end of the year to request W-9s from those the chapter has paid throughout the year.

You can direct payees to the [Form W-9 on the IRS Website](#).

## Providing the Chapter's W-9

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Chapters may receive W-9 requests from vendors, sponsors, or other groups/individuals who have paid the chapter throughout the year. Chapters must provide their W-9 to requesters in a timely fashion. When filling out the W-9, it is important that the chapter **always provide their EIN/TIN** on file with the IRS, and never a board member's social security number. If you are unsure of your chapter's EIN number, please contact [chapters@ons.org](mailto:chapters@ons.org). Please see the sample W-9 form below.



Yellow Highlight – Chapter's Information  
 Blue Highlight – Same information as below

Form **W-9**  
 (Rev. October 2018)  
 Department of the Treasury  
 Internal Revenue Service

**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.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.  
**Oncology Nursing Society**

2 Business name/disregarded entity name, if different from above  
**Your Chapter Name**

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

Individual/sole proprietor or single-member LLC  
 C Corporation  
 S Corporation  
 Partnership  
 Trust/estate  
 Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ \_\_\_\_\_

**Note:** 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 not 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.

Other (see instructions) ▶ **Nonprofit Association**

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  
 Exempt payee code (if any) **1**  
 Exemption from FATCA reporting code (if any) **A**  
(Applies to accounts maintained outside the U.S.)

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:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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 ▶ \_\_\_\_\_

**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.



# What to Do with W-9 Forms from Vendors

Chapters will use the TIN/SSN provided on payee W-9 forms to fill out the **1099-NEC** form (please see below). Chapters should also retain the W-9 forms of payees with their chapter records for the IRS recommendation of seven years. You do not need to submit W-9 forms with your treasurer report; the ONS national office does not need a copy.

## What is a 1099-NEC?

A 1099-NEC is a tax form that must be filed for anyone the chapter has paid **more than \$2,000** throughout the calendar year, and who has checked the **“Individual/sole proprietor”** box on their W-9.

For example, you would file a 1099-NEC for a speaker who received a single honorarium of more than \$2,000, or an independent contractor (ex: accountant) who received several smaller payments, but ultimately received a total of more than \$2,000 from the chapter during the year.

1099-NECs must be filed for each individual payee. 1099-NECs forms are not yet available fully online; you can purchase a pack of forms at your local office supply store, or online at retailers like Amazon. If you need help locating the correct form, please contact [chapters@ons.org](mailto:chapters@ons.org). Each copy will contain the same information; a sample 1099-NEC can be found below:

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0116 Form <b>1099-NEC</b> (Rev. January 2024) For calendar year _____		<b>Nonemployee Compensation</b>
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <b>Chapter Name and Address</b>				
PAYER'S TIN <b>Chapter EIN</b>	RECIPIENT'S TIN <b>Payee SSN</b>	1 Nonemployee compensation \$ _____ <b>Amount Paid to the Payee</b>		<b>Copy 1 For State Tax Department</b>
RECIPIENT'S name <b>Payee's Name</b>		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		
Street address (including apt. no.) <b>Payee's Address Information</b>		3 _____		
City or town, state or province, country, and ZIP or foreign postal code <b>Payee's Address Information</b>		4 Federal income tax withheld \$ _____		
Account number (see instructions)		5 State tax withheld \$ _____	6 State/Payer's state no.	7 State income \$ _____
Form <b>1099-NEC</b> (Rev. 1-2024)		www.irs.gov/Form1099NEC		Department of the Treasury - Internal Revenue Service



# What is a 1096?

A 1096 will be included in your packet of 1099-NEC forms. This is essentially the “cover” sheet for those forms, and will total all payments together into one lump sum. This is a required form to be filed in conjunction with the 1099-NEC.

If you are filing more than 10 1099-NEC forms, you will need to file them electronically with the IRS. If that is the case for your chapter, please contact [chapters@ons.org](mailto:chapters@ons.org) for further instruction.

**Do Not Staple** 6969

<b>Form 1096</b>	<b>Annual Summary and Transmittal of U.S. Information Returns</b>	OMB No. 1545-0108														
Department of the Treasury Internal Revenue Service		<b>2024</b>														
FILER'S name <b>Chapter Name and Address</b>  Street address (including room or suite number)  City or town, state or province, country, and ZIP or foreign postal code																
Name of person to contact		Telephone number														
Email address		Fax number														
<b>For Official Use Only</b>																
1 Employer identification number <b>Chapter EIN</b>	2 Social security number	3 Total number of forms <b>Number of NECs</b>														
4 Federal income tax withheld \$		5 Total amount reported with this Form 1096 \$ <b>Total \$ of NECs</b>														
6 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
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-LS 16	1099-LTC 93	1099-MISC 95	1099-NEC 71	1099-OID 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
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5498-SA 27																
<input type="checkbox"/>																

**Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.  
Send this form, with the copies of the form checked in box 6, to the IRS in a flat mailer (not folded).**

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	<b>Treasurer's Signature</b>	Title	Date
			<b>Date</b>



# How to File Tax Forms

The chapter must file their 1099-NECs and 1096 forms for each year by **January 31<sup>st</sup>** of the following year.

- Copy A of each 1099-NEC and the 1096 “cover sheet” must be sent to the IRS (see below)
- Copy B and Copy 2 of the 1099-NEC must be provided to the payee/recipient
- Copy 1 of the 1099-NEC must be mailed to the state (if required)
- Copy C of the 1099-NEC is retained for the chapter’s records

For all 1099-NEC Copy A and the 1096, the address for mailing may vary. Please see the chart below to determine your IRS mailing address.

State	IRS Mailing Address for Copy A and 1096
Alabama, Arizona, Arkansas, Delaware, Florida, Georgia, Kentucky, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Texas, Vermont, Virginia	Internal Revenue Service Austin Submission Processing Center P.O. Box 149213 Austin, TX 78714
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	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 Center 1973 North Rulon White Blvd. Ogden, UT 84201

Many states don’t require filing Copy 1, and some states only require filing if state income tax was withheld (which is rare). State requirements are constantly changing; please look up your state’s individual requirements for 1099-NEC filing addresses and deadlines. If you have questions or need help identifying your state’s specific requirements, please contact [chapters@ons.org](mailto:chapters@ons.org).

