For Official Use Only

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

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

Copy A
For Internal Revenue Service Center

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 $
			5. Type of catch	6. Total weight of catch

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

Name ▶

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

For Official Use Only

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

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			5. Type of catch	6. Total weight of catch

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

Name ▶

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For Official Use Only

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

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

Copy B
For Crew Member

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

This information is being furnished to the Internal Revenue Service.

Form **1099–F** ☆ U.S. GOVERNMENT PRINTING OFFICE : 1978—O-263-410 52-023760 Department of the Treasury—Internal Revenue Service

For Official Use Only

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

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

Copy B
For Crew Member

For Official Use Only

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

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

Copy C
For Fishing Boat Operator's Records

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

For instructions on completing this form, see back of this copy.

Form **1099–F** ☆ U.S. GOVERNMENT PRINTING OFFICE : 1978—O-263-410 52-023760 Department of the Treasury—Internal Revenue Service

For Official Use Only

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

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

Copy C
For Fishing Boat Operator's Records

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

Copy C
For Fishing Boat Operator's Records

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

For instructions on completing this form, see back of this copy.

Form **1099–F** ☆ U.S. GOVERNMENT PRINTING OFFICE : 1978—O-263-410 52-023760 Department of the Treasury—Internal Revenue Service

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,

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

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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.

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Specific Instructions

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

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52-023760

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Specific Instructions

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52-023760