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** **1979**

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 $
Type or print CREW MEMBER'S name, address, and ZIP code below. (Name must aline with arrow.)			5. Type of catch	6. Total weight of catch

Name ▶

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

Form **1099–F** ☆ U.S. GOVERNMENT PRINTING OFFICE : 1978—O-263-096 04-2160945 Department of the Treasury—Internal Revenue Service

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Type or print CREW MEMBER'S name, address, and ZIP code below. (Name must aline with arrow.)			5. Type of catch	6. Total weight of catch

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, 1980.

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.

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, 1980.

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Statement for **Certain Fishing Boat Crew Members** **1979**

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-263-096 04-2160945 Department of the Treasury—Internal Revenue Service

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Form **1099–F** ☆ U.S. GOVERNMENT PRINTING OFFICE : 1978—O-263-096 04-2160945 Department of the Treasury—Internal Revenue Service

General Instructions

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, 1980.

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 29, 1980, using Form 1096, Annual Summary and Transmittal of U.S. Information Documents.

Where to File.—

If your legal residence, principal place of business, office, or agency is located in	Use the following Internal Revenue Service Center address
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Holtsville, NY 00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
Alabama, Florida, Georgia, Mississippi, South Carolina	Atlanta, GA 31101
Michigan, Ohio	Cincinnati, OH 45999
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
Illinois, Iowa, Missouri, Wisconsin	Kansas City, MO 64999
California, Hawaii	Fresno, CA 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Memphis, TN 37501
Delaware, District of Columbia, Maryland, Pennsylvania	Philadelphia, PA 19255

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.*

General Instructions

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
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Where to File.—

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New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Holtsville, NY 00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
Alabama, Florida, Georgia, Mississippi, South Carolina	Atlanta, GA 31101
Michigan, Ohio	Cincinnati, OH 45999
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
Illinois, Iowa, Missouri, Wisconsin	Kansas City, MO 64999
California, Hawaii	Fresno, CA 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Memphis, TN 37501
Delaware, District of Columbia, Maryland, Pennsylvania	Philadelphia, PA 19255

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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New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
Alabama, Florida, Georgia, Mississippi, South Carolina	Atlanta, GA 31101
Michigan, Ohio	Cincinnati, OH 45999
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
Illinois, Iowa, Missouri, Wisconsin	Kansas City, MO 64999
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