

For Official Use Only

OMB No. 1545-0111

Statement for

1982

Certain Fishing Boat Crewmembers

**Copy A
For Internal Revenue Service Center**

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

CREWMEMBER'S taxpayer identifying number 90 <input type="checkbox"/>	1 Share of proceeds from sale of catch due crewmember \$	2 Percentage of catch or proceeds from catch due crewmember	3 Percentage of catch or proceeds from catch due operator	4 Estimated value of share of catch due crewmember \$
Type or print CREWMEMBER'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.

For Paperwork Reduction Act Notice, see Instructions for Form 1096.

Certain Fishing Boat Crewmembers

**Copy B
For Crew Member**

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

CREWMEMBER'S taxpayer identifying number	1 Share of proceeds from sale of catch due crewmember \$	2 Percentage of catch or proceeds from catch due crewmember	3 Percentage of catch or proceeds from catch due operator	4 Estimated value of share of catch due crewmember \$
Type or print CREWMEMBER'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.

The operator of a fishing boat with normally fewer than 10 individual crewmembers must prepare Form 1099-F for each crewmember. You must receive Copy B of Form 1099-F by January 31, 1983. The form you receive must show the dollar amount of your share of the catch, your percentage of the catch and the operator's percentage. If no dollar amount is distributed but, instead, you receive a percentage of the catch, your form also must include information about the type of catch, the total weight of the catch, and the estimated value of your share of the catch.

For certain purposes you are not considered an em-

ployee of the boat operator, but rather a self-employed individual. If you are self-employed, you will need the information on Form 1099-F for self-employment tax purposes and for preparing your income tax form. See **Publication 533**, Self-Employment Tax, for more information. The Copy B which you receive is for your records. Do not attach it 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. See Form 1040-ES, Declaration of Estimated Tax for Individuals.

**Certain
Fishing Boat
Crewmembers**

**Copy C
For Fishing Boat Operator's
Records**



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

CREWMEMBER'S taxpayer identifying number	1 Share of proceeds from sale of catch due crewmember \$	2 Percentage of catch or proceeds from catch due crewmember	3 Percentage of catch or proceeds from catch due operator	4 Estimated value of share of catch due crewmember \$
Type or print CREWMEMBER'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.				
For Paperwork Reduction Act Notice, see Instructions for Form 1096.				

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 crewmembers (as described above) by January 31, 1983.

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 crewmember 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 tax year in which such information is compiled.

Copy A must be filed with the Internal Revenue Service on or before February 28, 1983, 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, outside the United States	Philadelphia, PA 19255

Specific Instructions

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

Box 2. The percentage of this crewmember'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 crewmember if a share of the catch is distributed, in-kind, to the crewmembers.

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.