

## **EXHIBITS**

1. COUNTING OF COLLECTIONS-TALLY SHEET
2. COUNTING OF COLLECTIONS-SUMMARY BOOK DEPOSIT FORM
3. NATIONAL AND DIOCESAN COLLECTIONS-SCHEDULE OF  
COLLECTIONS AND REMITTANCE ADDRESSES
4. FEDERAL PAYROLL REQUIREMENTS-FORM 941
5. CONTRIBUTIONS/DONATIONS RECEIVED-ACKNOWLEDGED  
RECEIPT LETTER TO DONOR
6. RECORD RETENTION-RECORD RETENTION SCHEDULE

## COLLECTION TALLY SHEET

PARISH: \_\_\_\_\_

DATE: \_\_\_\_\_

PREPARERS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

MASS(Day/Time): \_\_\_\_\_

TYPE OF COLLECTION: \_\_\_\_\_ Regular \_\_\_\_\_ Monthly \_\_\_\_\_ Stipends

\_\_\_\_\_ Other: \_\_\_\_\_

	\$	\$	TOTAL	
LOOSE BILLS				(2)
LOOSE COINS				(2)
LOOSE CHECKS				(2)

TOTAL LOOSE MONEY: =====

ENVELOPES: BILLS			
COINS			
CHECKS			

TOTAL ENVELOPES (1): ===== (2)

TOTAL COLLECTION: =====

- 1) TO BE POSTED TO PARISHIONER RECORDS.
- 2) TO BE POSTED TO DEPOSIT SUMMARY.

## SUMMARY OF BANK DEPOSIT

PARISH: \_\_\_\_\_

DATE: \_\_\_\_\_

ACCT	DESCRIPTION	AMOUNT
4001	Sunday Ordinary	\$ _____
4004	Holy Day Collections	\$ _____
4005	Fuel & Maintenance	\$ _____
4007	Building Restoration	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
5005	Marriages/Baptisms/Funerals	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
6014	St. Vincent de Paul	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

Total Deposit \$ \_\_\_\_\_

Checks \_\_\_\_\_

Bills \_\_\_\_\_

Coins \_\_\_\_\_

Envelopes \_\_\_\_\_

Total Deposit \$ \_\_\_\_\_

# 2008

## Diocese of Worcester - Schedule of Collections

<b>Catholic University of America</b>	<b>Announce: December 30 ('07)</b>	<b>Effective: January 6</b>
	Remit to: Finance Office, 49 Elm Street, Worcester, MA 01609	
<b>Catholic Home Missions Appeal</b>	<b>Announce: January 20</b>	<b>Effective: January 27</b>
	Remit to: Finance Office, 49 Elm Street, Worcester, MA 01609	
<b>The Church in Latin America</b> <i>First Sunday of Lent</i>	<b>Announce: February 3</b>	<b>Effective: February 10</b>
	Remit to: Finance Office, 49 Elm Street, Worcester, MA 01609	
<b>Catholic Relief Services</b> <i>Fourth Sunday of Lent</i>	<b>Announce: February 24</b>	<b>Effective: March 2</b>
	Remit to: Finance Office, 49 Elm Street, Worcester, MA 01609	
<b>Annual Partners in Charity Appeal</b>		
Conducted in both Lent and Easter seasons, parish choice; No additional diocesan or parish campaigns during Appeal, other than 'national collections;' <i>Envelopes not printed by the envelope company as the Partners in Charity Appeal produces and distributes its own materials.</i>		
<b>Pontifical Collection for the Holy Land</b>	<b>Announce: March 16</b>	<b>Effective: Friday, March 21</b>
	Remit to: Finance Office, 49 Elm Street, Worcester, MA 01609	
<b>Catholic Communications Campaign</b> <i>First Sunday in June</i>	<b>Announce: May 25</b>	<b>Effective: June 1</b>
	Remit to: Finance Office, 49 Elm Street, Worcester, MA 01609	
<b>Peter's Pence/for the Holy Father</b> <i>Last Sunday in June</i>	<b>Announce: June 22</b>	<b>Effective: June 29</b>
	Remit to: Finance Office, 49 Elm Street, Worcester, MA 01609	
<b>Aid for Church in East/Central Europe</b> <i>Second Sunday in August</i>	<b>Announce: August 3</b>	<b>Effective: August 10</b>
	Remit to: Finance Office, 49 Elm Street, Worcester, MA 01609	
<b>Annual Catholic Schools Appeal</b> <i>Last Sunday in September</i> 01609	<b>Announce: September 21</b>	<b>Effective: September 28</b>
	Remit to: Catholic Schools Office, 49 Elm Street, Worcester, MA 01609	
<b>Propagation of the Faith</b> <i>Next to last Sunday in October, World Mission Sunday</i>	<b>Announce: October 12</b>	<b>Effective: October 19</b>
	Remit to: Finance Office, 49 Elm Street, Worcester, MA 01609	
<b>Campaign for Human Development</b> <i>Sunday before Thanksgiving</i>	<b>Announce: November 16</b>	<b>Effective: November 23</b>
	Remit to: Finance Office, 49 Elm Street, Worcester, MA 01609	
<b>Retirement Fund for the Religious</b> <i>Second Sunday in December</i>	<b>Announce: December 7</b>	<b>Effective: December 14</b>
	Remit to: Vicar for Religious, 49 Elm Street, Worcester, MA 01609	

# Form W-4 (2008)

**Purpose.** Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

**Exemption from withholding.** If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2008 expires February 16, 2009. See Pub. 505, Tax Withholding and Estimated Tax.

**Note.** You cannot claim exemption from withholding if (a) your income exceeds \$900 and includes more than \$300 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on their tax return.

**Basic instructions.** If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 adjust your withholding allowances based on itemized deductions, certain credits,

adjustments to income, or two-earner/multiple job situations. Complete all worksheets that apply. However, you may claim fewer (or zero) allowances.

**Head of household.** Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

**Tax credits.** You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

**Nonwage income.** If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax

payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

**Two earners or multiple jobs.** If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

**Nonresident alien.** If you are a nonresident alien, see the Instructions for Form 8233 before completing this Form W-4.

**Check your withholding.** After your Form W-4 takes effect, use Pub. 919 to see how the dollar amount you are having withheld compares to your projected total tax for 2008. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

## Personal Allowances Worksheet (Keep for your records.)

<b>A</b>	Enter "1" for <b>yourself</b> if no one else can claim you as a dependent. . . . .	<b>A</b> _____
<b>B</b>	Enter "1" if: <ul style="list-style-type: none"><li>• You are single and have only one job; or</li><li>• You are married, have only one job, and your spouse does not work; or</li><li>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</li></ul> . . . . .	<b>B</b> _____
<b>C</b>	Enter "1" for your <b>spouse</b> . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) . . . . .	<b>C</b> _____
<b>D</b>	Enter number of <b>dependents</b> (other than your spouse or yourself) you will claim on your tax return . . . . .	<b>D</b> _____
<b>E</b>	Enter "1" if you will file as <b>head of household</b> on your tax return (see conditions under <b>Head of household</b> above) . . . . .	<b>E</b> _____
<b>F</b>	Enter "1" if you have at least \$1,500 of <b>child or dependent care expenses</b> for which you plan to claim a credit . . . . . ( <b>Note.</b> Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)	<b>F</b> _____
<b>G</b>	<b>Child Tax Credit</b> (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"><li>• If your total income will be less than \$58,000 (\$86,000 if married), enter "2" for each eligible child.</li><li>• If your total income will be between \$58,000 and \$84,000 (\$86,000 and \$119,000 if married), enter "1" for each eligible child plus "1" <b>additional</b> if you have 4 or more eligible children.</li></ul>	<b>G</b> _____
<b>H</b>	Add lines A through G and enter total here. ( <b>Note.</b> This may be different from the number of exemptions you claim on your tax return.) ▶	<b>H</b> _____
For accuracy, complete all worksheets that apply. <ul style="list-style-type: none"><li>• If you plan to <b>itemize or claim adjustments to income</b> and want to reduce your withholding, see the <b>Deductions and Adjustments Worksheet</b> on page 2.</li><li>• If you have <b>more than one job</b> or are <b>married and you and your spouse both work</b> and the combined earnings from all jobs exceed \$40,000 (\$25,000 if married), see the <b>Two-Earners/Multiple Jobs Worksheet</b> on page 2 to avoid having too little tax withheld.</li><li>• If <b>neither</b> of the above situations applies, <b>stop here</b> and enter the number from line H on line 5 of Form W-4 below.</li></ul>		

Cut here and give Form W-4 to your employer. Keep the top part for your records.

<b>Form W-4</b>		<b>Employee's Withholding Allowance Certificate</b>		OMB No. 1545-0074	
Department of the Treasury Internal Revenue Service		▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.			
1 Type or print your first name and middle initial.		Last name		2 Your social security number	
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <b>Note.</b> If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.			
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>			
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5			
6 Additional amount, if any, you want withheld from each paycheck		6		\$	
7 I claim exemption from withholding for 2008, and I certify that I meet <b>both</b> of the following conditions for exemption. <ul style="list-style-type: none"><li>• Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability <b>and</b></li><li>• This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability.</li></ul> If you meet both conditions, write "Exempt" here . . . . . ▶		7			
Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.					
Employee's signature (Form is not valid unless you sign it.) ▶					
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional)		10 Employer identification number (EIN)	

FORM  
M-4

MASSACHUSETTS EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Rev. 1/08



Print full name .....

Social Security no. ....

Print home address .....

City ..... State ..... Zip .....

**Employee:**

File this certificate with your employer. Otherwise, Massachusetts income taxes will be withheld from your wages without exemptions.

**Employer:**

Keep this certificate with your records. If the employee is believed to have claimed excessive exemptions, the Massachusetts Department of Revenue should be so advised.

**HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS**

1. Your personal exemption. Write the figure "1." If you are age 65 or over or will be before next year, write "2" .....
2. If married and if exemption for spouse is allowed, write the figure "4." If your spouse is age 65 or over or will be before next year and if otherwise qualified, write "5." See Instruction C .....
3. Write the number of your qualified dependents. See Instruction D .....
4. Add the number of exemptions which you have claimed above and write the total .....
5. Additional withholding per pay period under agreement with employer \$ .....
  - A. ☐ Check if you will file as head of household on your tax return.
  - B. ☐ Check if you are blind.
  - C. ☐ Check if spouse is blind and not subject to withholding.
  - D. ☐ Check if you are a full-time student engaged in seasonal, part-time or temporary employment whose estimated annual income will not exceed \$8,000.

**EMPLOYER: DO NOT withhold if Box D is checked.**

I certify that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled.

Date ..... Signed .....

**THIS FORM MAY BE REPRODUCED**

**THE COMMONWEALTH OF MASSACHUSETTS, DEPARTMENT OF REVENUE**

**A. Number.** If you claim **more** than the correct number of exemptions, civil and criminal penalties may be imposed. You may claim a smaller number of exemptions. If you do not file a certificate, your employer must withhold on the basis of no exemptions.

If you expect to owe more income tax than will be withheld, you may either claim a smaller number of exemptions or enter into an agreement with your employer to have additional amounts withheld.

You should claim the total number of exemptions to which you are entitled to prevent excessive overwithholding, unless you have a significant amount of other income.

**If you work for more than one employer at the same time, you must not claim any exemptions with employers other than your principal employer.**

If you are married and if your spouse is subject to withholding, each may claim a personal exemption.

**B. Changes.** You may file a new certificate at any time if the number of exemptions **increases**. You **must** file a new certificate within 10 days if the number of exemptions previously claimed by you **decreases**. For example, if during the year your dependent son's income indicates that you will not provide over half of his support for the year, you must file a new certificate.

**C. Spouse.** If your spouse is not working or if she or he is working but not claiming the personal exemption or the age 65 or over exemption, generally you may claim those exemptions in line 2. However, if you are planning to file separate annual tax returns, you should not claim withholding exemptions for your spouse or for any dependents that will not be claimed on your annual tax return.

If claiming a wife or husband, write "4" in line 2. Using "4" is the withholding system adjustment for the \$4,400 exemption for a spouse.

**D. Dependent(s).** You may claim an exemption in line 3 for each individual who qualifies as a dependent under the Federal Income Tax Law. In addition, if one or more of your dependents will be under age 12 at year end, add "1" to your dependents total for line 3.

**You are not allowed to claim "federal withholding deductions and adjustments" under the Massachusetts withholding system.**

**If you have income not subject to withholding, you are urged to have additional amounts withheld to cover your tax liability on such income. See line 5.**

**IF YOU CLAIM THE SAME NUMBER OF EXEMPTIONS FOR MASSACHUSETTS AND U.S. INCOME TAXES, COMPLETE U.S. FORM W-4 ONLY.**

Form WR-1  
**Employer's Quarterly Report of Wages Paid**

For calendar quarter/year \_\_\_\_\_

**Name and address:**

Total number of pages: \_\_\_\_\_

Check below only if:

- ☐ First wage report for your business
- ☐ Final report for your business
- ☐ Amending previously-filed Form WR-1

**Mail to:** DOR Wage Reporting Unit, PO Box 7029,  
Boston, MA 02204.

Do not send any money with this form.

<sup>2</sup>For taxpayer security, preprinted forms contain only the last four digits of employee Social Security numbers.

**New employees not listed on the preprinted Form WR-1 must have the full Social Security number recorded.**

Complete ALL fields below in full for each employee. Form WR-1 is due by the last day of the month following the end of the quarter.

Federal Identification number
Total number of employees reported
Total wages reported
\$

[illegible]

\*his form may be reproduced.  
f you need more space, use Form WR-2.

Total number of employees reported on this page:

Total wages  
reported on this page:

declare that I have examined this report and to the best of my knowledge and belief it is true, correct and complete.

signature

Date \_\_\_\_\_

Contact person name and telephone number

<b>22222</b>		Void <input type="checkbox"/>		a Employee's social security number		<b>For Official Use Only ▶</b> OMB No. 1545-0008							
b Employer identification number (EIN)				1 Wages, tips, other compensation		2 Federal income tax withheld							
				3 Social security wages		4 Social security tax withheld							
				5 Medicare wages and tips		6 Medicare tax withheld							
c Employer's name, address, and ZIP code				7 Social security tips		8 Allocated tips							
				9 Advance EIC payment		10 Dependent care benefits							
d Control number		e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		12a See instructions for box 12			
f Employee's address and ZIP code		13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>		Third-party sick pay <input type="checkbox"/>		12b		12c			
								12d					
15 State		Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement

2008

Department of the Treasury—Internal Revenue Service

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Cat. No. 10134D

**Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page**



Form <b>1096</b> Department of the Treasury Internal Revenue Service		<b>Annual Summary and Transmittal of U.S. Information Returns</b>						OMB No. 1545-0108  <div style="font-size: 2em; font-weight: bold;">2008</div>					
FILER'S name   Street address (including room or suite number)   City, state, and ZIP code													
Name of person to contact					Telephone number (     )								
Email address					Fax number (     )								
1 Employer identification number		2 Social security number		3 Total number of forms		4 Federal income tax withheld \$		5 Total amount reported with this Form 1096 \$					
6 Enter an "X" in only one box below to indicate the type of form being filed.						7 If this is your <b>final return</b> , enter an "X" here . . . . . <input type="checkbox"/>							
W-2G 32 <input type="checkbox"/>	1098 61 <input type="checkbox"/>	1098-C 78 <input type="checkbox"/>	1098-E 84 <input type="checkbox"/>	1098-T 83 <input type="checkbox"/>	1099-A 80 <input type="checkbox"/>	1099-B 79 <input type="checkbox"/>	1099-C 85 <input type="checkbox"/>	1099-CAP 73 <input type="checkbox"/>	1099-DIV 91 <input type="checkbox"/>	1099-G 86 <input type="checkbox"/>	1099-H 71 <input type="checkbox"/>	1099-INT 92 <input type="checkbox"/>	1099-LTC 83 <input type="checkbox"/>
1099-MISC 95 <input type="checkbox"/>	1099-OID 96 <input type="checkbox"/>	1099-PATR 97 <input type="checkbox"/>	1099-Q 31 <input type="checkbox"/>	1099-R 98 <input type="checkbox"/>	1099-S 75 <input type="checkbox"/>	1099-SA 94 <input type="checkbox"/>	5498 28 <input type="checkbox"/>	5498-ESA 72 <input type="checkbox"/>	5498-SA 27 <input type="checkbox"/>				

**Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.**

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 ►

Title ►

Date ►

## Instructions

**What's new.** After December 1, 2008, tape cartridges will no longer be accepted at the Enterprise Computing Center—Martinsburg (ECC—MTB). The only acceptable method of filing information returns with ECC—MTB will be electronically through the FIRE system. See Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically.

**Where to file.** The following changes have been made under Where To File.

- The general addresses have been changed to a three-line format.
- Form 1098-C is now filed at the Internal Revenue Service Center in Austin, Texas, or Kansas City, Missouri, based on the filer's location.

**Purpose of form.** Use this form to transmit paper Forms 1099, 1098, 5498, and W-2G to the Internal Revenue Service. Do not use Form 1096 to transmit electronically. For electronic submissions, see Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically.

**Caution:** If you are required to file 250 or more information returns of any one type, you must file electronically. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. For more information, see part F in the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.

**Who must file.** The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Forms 1099, 1098, 5498, or W-2G. A filer is any person or entity who files any of the forms shown in line 6 above.

**Preaddressed Form 1096.** If you received a preaddressed Form 1096 from the IRS with Package 1096, use it to transmit paper Forms 1099, 1098, 5498, and W-2G to the Internal Revenue Service. If any of the preprinted information is incorrect, make corrections on the form.

If you are not using a preaddressed form, enter the filer's name, address (including room, suite, or other unit number), and TIN in the spaces provided on the form.

**When to file.** File Form 1096 as follows.

- With Forms 1099, 1098, or W-2G, file by March 2, 2009.
- With Forms 5498, 5498-ESA, or 5498-SA, file by June 1, 2009.

## Where To File

Send all information returns filed on paper with Form 1096 to the following:

**If your principal business,  
office or agency, or legal  
residence in the case of an  
individual, is located in**

**Use the following  
three-line address**

Alabama, Arizona, Arkansas, Connecticut, Delaware, Florida, Georgia, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Texas, Vermont, Virginia, West Virginia

Department of the Treasury  
Internal Revenue Service Center  
Austin, TX 73301

Alaska, California, Colorado, District of Columbia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Maryland, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Utah, Washington, Wisconsin, Wyoming

Department of the Treasury  
Internal Revenue Service Center  
Kansas City, MO 64999

If your legal residence or principal place of business is outside the United States, file with the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301.

**Transmitting to the IRS.** Group the forms by form number and transmit each group with a separate Form 1096. For example, if you must file both Forms 1098 and 1099-A, complete one Form 1096 to transmit your Forms 1098 and another Form 1096 to transmit your Forms 1099-A. You need not submit original and corrected returns separately. Do not send a form (1099, 5498, etc.) containing summary (subtotal) information with Form 1096. Summary information for the group of forms being sent is entered only in boxes 3, 4, and 5 of Form 1096.

**Box 1 or 2.** Complete only if you are not using a preaddressed Form 1096. Make an entry in either box 1 or 2; not both. Individuals not in a trade or business must enter their social security number (SSN) in box 2; sole proprietors and all others must enter their employer identification number (EIN) in box 1. However, sole proprietors who do not have an EIN must enter their SSN in box 2. Use the same EIN or SSN on Form 1096 that you use on Forms 1099, 1098, 5498, or W-2G.

**Box 3.** Enter the number of forms you are transmitting with this Form 1096. Do not include blank or voided forms or the Form 1096 in your total. Enter the number of correctly completed forms, not the number of pages, being transmitted. For example, if you send one page of three-to-a-page Forms 1098 with a Form 1096 and you have correctly completed two Forms 1098 on that page, enter "2" in box 3 of Form 1096.

**Box 4.** Enter the total federal income tax withheld shown on the forms being transmitted with this Form 1096.

**Box 5.** No entry is required if you are filing Forms 1099-A or 1099-G. For all other forms, enter the total of the amounts from the specific boxes of the forms listed below.

Form W-2G	Box 1
Form 1098	Boxes 1 and 2
Form 1098-C	Box 4c
Form 1098-E	Box 1
Form 1098-T	Boxes 1, 2, 4, 5, 6, and 10
Form 1099-B	Boxes 2 and 3
Form 1099-C	Box 2
Form 1099-CAP	Box 2
Form 1099-DIV	Boxes 1a, 2a, 3, 8, and 9
Form 1099-H	Box 1
Form 1099-INT	Boxes 1, 3, and 8
Form 1099-LTC	Boxes 1 and 2
Form 1099-MISC	Boxes 1, 2, 3, 5, 6, 7, 8, 10, 13, and 14
Form 1099-OID	Boxes 1, 2, and 6
Form 1099-PATR	Boxes 1, 2, 3, and 5
Form 1099-Q	Box 1
Form 1099-R	Box 1
Form 1099-S	Box 2
Form 1099-SA	Box 1
Form 5498	Boxes 1, 2, 3, 4, 5, 8, 9, and 10
Form 5498-ESA	Boxes 1 and 2
Form 5498-SA	Box 1

**Final return.** If you will not be required to file Forms 1099, 1098, 5498, or W-2G in the future, either on paper or electronically, enter an "X" in the "final return" box.

**Corrected returns.** For information about filing corrections, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G. Originals and corrections of the same type of return can be submitted using one Form 1096.

9595

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0115  <b>2008</b> Form 1099-MISC		<b>Miscellaneous Income</b>
		\$			
		2 Royalties			
		\$			
		3 Other income	4 Federal income tax withheld	<b>Copy A</b> <b>For</b> <b>Internal Revenue</b> <b>Service Center</b>  <b>File with Form 1096.</b>  <b>For Privacy Act</b> <b>and Paperwork</b> <b>Reduction Act</b> <b>Notice, see the</b> <b>2008 General</b> <b>Instructions for</b> <b>Forms 1099,</b> <b>1098, 5498,</b> <b>and W-2G.</b>	
		\$	\$		
PAYER'S federal identification number	RECIPIENT'S identification number	5 Fishing boat proceeds	6 Medical and health care payments		
		\$	\$		
RECIPIENT'S name		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest		
		\$	\$		
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds		
		\$	\$		
City, state, and ZIP code		11	12		
Account number (see instructions)		2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	
		\$	\$	\$	
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income	
\$	\$	\$		\$	

Form 1099-MISC

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

(EIN)    -

Employer identification number

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

**Report for this Quarter of 2008**  
(Check one.)

- ☐ 1: January, February, March  
☐ 2: April, May, June  
☐ 3: July, August, September  
☐ 4: October, November, December

Read the separate instructions before you fill out this form. Please type or print within the boxes.

**Part 1: Answer these questions for this quarter.**

1 Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), Dec. 12 (Quarter 4) 1

2 Wages, tips, and other compensation 2

3 Total income tax withheld from wages, tips, and other compensation 3

4 If no wages, tips, and other compensation are subject to social security or Medicare tax ☐ Check and go to line 6.

5 Taxable social security and Medicare wages and tips:

	Column 1		Column 2
5a Taxable social security wages	<input type="text"/>	× .124 =	<input type="text"/>
5b Taxable social security tips	<input type="text"/>	× .124 =	<input type="text"/>
5c Taxable Medicare wages & tips	<input type="text"/>	× .029 =	<input type="text"/>
5d Total social security and Medicare taxes (Column 2, lines 5a + 5b + 5c = line 5d)	5d <input type="text"/>		
6 Total taxes before adjustments (lines 3 + 5d = line 6)	6 <input type="text"/>		
7 TAX ADJUSTMENTS (read the instructions for line 7 before completing lines 7a through 7g).			
7a Current quarter's fractions of cents	<input type="text"/>		
7b Current quarter's sick pay	<input type="text"/>		
7c Current quarter's adjustments for tips and group-term life insurance	<input type="text"/>		
7d Current year's income tax withholding (attach Form 941c)	<input type="text"/>		
7e Prior quarters' social security and Medicare taxes (attach Form 941c)	<input type="text"/>		
7f Special additions to federal income tax (attach Form 941c)	<input type="text"/>		
7g Special additions to social security and Medicare (attach Form 941c)	<input type="text"/>		
7h TOTAL ADJUSTMENTS (combine all amounts: lines 7a through 7g)	7h <input type="text"/>		
8 Total taxes after adjustments (combine lines 6 and 7h)	8 <input type="text"/>		
9 Advance earned income credit (EIC) payments made to employees	9 <input type="text"/>		
10 Total taxes after adjustment for advance EIC (line 8 - line 9 = line 10)	10 <input type="text"/>		
11 Total deposits for this quarter, including overpayment applied from a prior quarter	11 <input type="text"/>		
12 Balance due (If line 10 is more than line 11, write the difference here.) For information on how to pay, see the instructions.	12 <input type="text"/>		
13 Overpayment (If line 11 is more than line 10, write the difference here.)	<input type="text"/>		

Check one ☐ Apply to next return.  
☐ Send a refund.

▶ You **MUST** fill out both pages of this form and **SIGN** it.

**Next** ▶

Name (not your trade name)

Employer identification number (EIN)

**Part 2: Tell us about your deposit schedule and tax liability for this quarter.**

If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see *Pub. 15 (Circular E)*, section 11.

14 ☐ ☐ Write the state abbreviation for the state where you made your deposits OR write "MU" if you made your deposits in *multiple* states.

15 Check one: ☐ Line 10 is less than \$2,500. Go to Part 3.

☐ You were a monthly schedule depositor for the entire quarter. Fill out your tax liability for each month. Then go to Part 3.

Tax liability: Month 1

Month 2

Month 3

Total liability for quarter

Total must equal line 10.

☐ You were a semiweekly schedule depositor for any part of this quarter. Fill out *Schedule B (Form 941): Report of Tax Liability for Semiweekly Schedule Depositors*, and attach it to this form.

**Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.**

16 If your business has closed or you stopped paying wages

☐ Check here, and

enter the final date you paid wages

17 If you are a seasonal employer and you do not have to file a return for every quarter of the year

☐ Check here.

**Part 4: May we speak with your third-party designee?**

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

☐ Yes. Designee's name and phone number

Select a 5-digit Personal Identification Number (PIN) to use when talking to IRS.

☐ No.

**Part 5: Sign here. You MUST fill out both pages of this form and SIGN it.**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Sign your  
name here

Print your  
name here

Print your  
title here

Date

Best daytime phone

**Part 6: For paid preparers only (optional)**

Paid Preparer's  
Signature

Firm's name (or yours  
if self-employed)

Address

EIN

ZIP code

Date

Phone

SSN/PTIN

☐ Check if you are self-employed.

Name: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

This acknowledgement of your contribution to the Roman Catholic Bishop of Worcester is provided pursuant to section 170 (f) (8) of the Internal Revenue Code.

Date of Contribution: \_\_\_\_\_

Cash Contribution: \_\_\_\_\_

The Roman Catholic Bishop of Worcester did not provide any goods or services to you in whole or partial consideration for this donation.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

file: cashcontrib




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## Finance/Accounting

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## XVI. Records Retention

### Introduction

The records retention guidelines<sup>1</sup> for diocesan/parish records were prepared to assist dioceses' and/or parishes' needs to establish control over routine records and to preserve records of permanent value. The list of records included is lengthy but not definitive. Each diocese/parish may have a series of records not mentioned here. Retention periods were devised based on canon law, state and federal statutes, and practical diocesan/parish realities. If questions arise regarding records-related issues, please contact the appropriate office at your diocese for additional information.

### Records Retention Schedules

Records retention schedules represent the period of time that records must be kept according to legal and/or organizational requirements.

This document covers retention schedules for seven different groups of diocesan/parish records:

- Administrative
- Personnel
- Financial
- Property
- Cemetery
- Publications
- Sacramental

Within each group, different series are listed followed by a retention period. Records older than the retention period should be destroyed. Those of permanent value should be stored appropriately.

We have tried to list the majority of types of records that dioceses/parishes produce. If a series of records is not listed here, locate a similar record series in the list and apply that retention period.

#### A. Administrative Records

These records are produced in the course of the management of the affairs of the diocese/parish.

Records Type	Retention Period
Abstracts, deeds (property)	Permanent
Annual reports to Chancery ( <i>Status Animarum</i> )	Permanent
Annual reports to the diocese/parish	Permanent
Articles of incorporation and bylaws	Permanent

Bequest and estate papers ( <i>wills</i> )	Permanent
Census records	Permanent
Contracts, inactive	7 years after end of contract
Correspondence, legal	Permanent
Correspondence, official ( <i>regarding diocesan/parish policies, diocesan/parish directive, etc.</i> )	Permanent
Correspondence, routine	Review/discard biannually
Donor lists	Permanent
Endowment decrees	Permanent
Finance Committee minutes	Permanent
Historical file ( <i>newspaper clippings, photos, etc., related to diocese/parish</i> )	Permanent
Insurance policies	Permanent
Inventories of property and equipment	Permanent
Leases	Destroy 7 years after expiration.
Liturgical minister's schedules ( <i>altar servers, ushers, lectors, etc.</i> )	Retain until superseded
Mass intention books	2 years
Office files, subject	Selective retention: retain those that document diocesan/parish administration and activities
Parish council constitutions	Retain until superseded
Parish council minutes	Permanent
Diocese/parish organization records ( <i>minutes, correspondence, publications, etc.</i> )	Permanent
Photographs ( <i>relating to diocesan/parish history, clergy, parishioners</i> )	Permanent
Policy statements	Permanent
Religious education reports ( <i>for the diocesan offices</i> )	Permanent
Rosters of parishioners	Permanent
Subject files ( <i>correspondence, memos, rules, schedules, etc.</i> )	Annual review; destroy superseded files biannually
Will, testaments, codicils	Permanent

## B. Personnel Records

A personnel file should be maintained for each active diocesan/parish employee. That file should contain the following:

- Employee application
- Resume
- Eligibility verification form (I-9)
- Salary information
- Sick leave taken and accrued
- Vacation record
- Performance evaluations
- W-4 form



These records are *confidential* and should be made available only to diocesan/parish representatives with a legitimate right to know, unless their disclosure is compelled by some legal action. In many states, employees and former employees have the right to inspect their own personnel files. The diocese/parish/organization/employer has the right to require that the request be in writing and has a stated number of working days to comply with the request.

Several items likely to be in a personnel file are specifically excluded from mandatory inspection in many states:

- investigation of criminal offenses
- reference letters
- test documents
- materials dealing with staff management planning
- personal information concerning another employee that could, if released, be an invasion of privacy
- records relating to a pending legal claim that would be discoverable in court

<b>Records Type</b>	<b>Retention Period</b>
<b>Benefits</b>	
Disability records	Permanent
Pension vesting files	Permanent
Retirement benefits	Permanent
Service records	Permanent
<b>General</b>	
Permanent earnings and records	7 years after benefit termination
Attendance records	7 years after termination
Employee contracts	7 years after termination
Employee salary schedules	7 years after termination
<b>Health and safety</b>	
Accident/injury reports	7 years
Employee medical complaints	7 years
Employee medical records	30 years from termination
Environmental test records/reports	Permanent
Hazardous exposure records	Permanent
Toxic substance exposure reports	Permanent
Workers' compensation records	12 years after injury (filing), death, or last compensation payment
<b>Lay Personnel actions</b>	
Applications rejected	1 year
Employee evaluations	2 years after termination
Personnel files, terminated	7 years
Termination records	7 years
<b>Salary administration</b>	
W-2 forms	7 years from time of filing
W-4 forms	7 years from date of filing
Time cards	3 years from date of filing
Time sheets	3 years from date of filing
I-9 form	7 years after termination

**C. Financial and Accounting Records****Records Type****Retention Period****Financial***Banking*

Bank deposits	7 years
Bank statements	7 years
Cancelled checks	7 years
Check registers/stubs	7 years

*General*

Audit reports	Permanent
Balance sheets, annual	Permanent
Balance sheets, monthly/quarterly	Destroy after 1 year
Budgets, approved, revised	7 years
Financial reports, annual	Permanent
Financial reports, monthly	Destroy after 1 year
Financial statements	Permanent

*Investment/Insurance*

Bonds, cancelled	7 years from date of cancellation
Certificates of deposit, cancelled	3 years after redemption
Insurance policies/active	Permanent
Insurance policies/cancelled	Permanent
Letters of credit	7 years
Mortgage records	Permanent
Securities sales	7 years
Stock investment	7 years after sale

**Accounting**

Accounts payable invoices	7 years
Accounts payable ledgers	7 years
Accounts receivable ledgers	7 years
Credit card statements/charge slips	7 years
Invoices and paid bills, major building construction	Permanent
Invoices and paid bills, general accts	7 years
Cash books	7 years
Cash journals	7 years
Cash journal, receipts on offerings and pledges	7 years
Receipts	7 years
Mortgage payments	7 years

*Other Records*

General ledger/annual	Permanent
Journals, general and specific funds	Permanent
Journal entry sheets	7 years
Ledgers, subsidiary	7 years
Payroll journals	7 years
Payroll registers, summary schedule of earnings, deductions and accrued leave	7 years
Pension records	Permanent
Pledge registers/ledgers	7 years
Permanently restricted gift documents	Permanent
Temporarily restricted gift documents	7 years after meeting restrictions

#### *Tax Records*

Employment taxes, contributions, and payments, including taxes withheld, FICA	7 years from date of filing
W-2 forms	7 years from date of filing
W-4 forms	7 years from date of filing
IRS exemption determination letters, for organizations other than those listed in <i>The Official Catholic Directory</i>	Permanent
Form 990	Permanent
State tax exemption certificates ( <i>income, excise, property, sales/use, etc.</i> )	Permanent

### **D. Property Records**

<b>Records Type</b>	<b>Retention Period</b>
Architectural records, blueprints, building designs, specification	Permanent
Architectural drawings	Permanent
Deeds files	Permanent
Mortgage documents	Permanent
Property appraisals	Permanent
Real estate surveys/plots, plans	Permanent
Title search papers and certificates	Permanent

### **E. Cemetery Records**

<b>Records Type</b>	<b>Retention Period</b>
Account cards ( <i>record of lot ownership and payments</i> )	Permanent
Annual report	Permanent
Bank statements	7 years
Board minutes	Permanent
Burial cards ( <i>record of interred's name, date of burial, etc., alphabetically</i> )	Permanent
Burial record ( <i>record of interred's name, date of burial, etc.</i> )	Permanent

Contracts documenting lot ownership

Permanent

Correspondence

Selective retention: keep if item has  
historical, legal,  
fiscal value

General ledger

Permanent

Lot maps

Permanent

**F. Publications****Records Type****Retention Period**

Anniversary books

Permanent

Annual reports to the diocese/parish

Permanent

Newsletters of the diocese/parish or affiliated organizations

Permanent

Other diocese/parish-related publications

Permanent

Parish bulletins

Permanent

**G. Sacramental Records****Records Type****Retention Period**

Baptism register

Permanent

Confirmation register

Permanent

First Communion register

Permanent

Death register

Permanent

Marriage register

Permanent

Marriage case files

Permanent

**Notes**

1. Initial format and contents drawn from Archdiocese of Milwaukee, *Records Retention Guidelines for Parish Records* (Milwaukee: Archdiocese of Milwaukee, 1998).