



The Society of St. Vincent de Paul

In the Archdiocese of Boston, Inc.
Incorporated in April 24, 1869 • Reorganized July, 1989
18 Canton Street, Stoughton, MA 02072
Phone: 781-344-3100 • Fax: 781-341-4560

December 12, 2021

TO: Conference Presidents
RE: Rent Payments to Non-Corporate (Private) Individuals

Dear Conference President,

I hope this letter finds you healthy during this Advent Season!

Beginning January 1, 2022, rent payments to non-corporate (private) individuals will require very specific IRS (1099) protocol. After careful consideration, and professional consultation, beginning January 1, 2022, Conferences **CANNOT** pay any rent to a non-corporate (private) individual.

Enclosed, please find:

- IRS (1099) Fact Sheet
- Non-Corporate Landlord Rent Payment Request Form
- IRS (W9) Form with General Instructions

The Process:

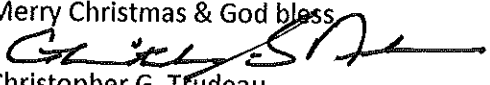
1. The **Conference** determines the rent need through a visit/interview
2. The **Landlord** completes and signs the **IRS (W9)** form
3. The **Conference** completes the *Non-Corporate Landlord Payment Request Form*
4. The **Conference** writes a check for the **TOTAL AMOUNT** to be paid to the **Landlord**
5. Check to be made out to: **St. Vincent de Paul Boston**
6. Please follow mailing instructions on the *Non-Corporate Landlord Rent Payment Request Form*

Once received, The Administrative Office will immediately send payment to the landlord (registered 2-day mail), and will notify the Conference, by email, with a tracking number. The Administrative office will provide all IRS (1099) document filings directly to the IRS, and will provide the landlord with all IRS (1099) documents required, by the time schedule required by the IRS. The Administrative office will retain all required records, and will assume all costs associated with this process.

Conferences may continue to make Rent payments to **ALL CORPORATE ENTITIES**.

Thank you for your attention to this mandate. Please contact me directly with any questions
At (617)-438-6800.

Merry Christmas & God bless


Christopher G. Trudeau
Executive Director

Cc Conference Treasurers

Contributions are tax-deductible under Internal Revenue Code Section 501(c)(3).



**Society of St. Vincent de Paul
Council of Boston**

IRS 1099 FACT SHEET

Beginning January 1, 2022:

- **Conferences CANNOT** make **direct rent payments** to non-corporate (private individuals), **regardless** of the dollar (\$) amount!
- **The Archdiocesan Council Administrative Office** will make **ALL** direct payments to non-corporate (private individuals), for the **Conferences**.
- **Conferences** will refer to the 12/12/21 **informational packet** for instructions and protocol for the new mandated process.
- **Conferences** may continue to make **direct rent payments** to **ALL Corporate** entities.
- **The Archdiocesan Council Administrative Office** will file **ALL** required **IRS 1099** publications to qualifying **Landlords**.
- Please refer any questions to Chris Trudeau (617)-438-6800



2022

NON-CORPORATE LANDLORD
RENT PAYMENT REQUEST FORM

AS OF JANUARY 1, 2022, RENT PAYMENTS TO NON-CORPORATE LANDLORDS MUST BE MADE BY THE ADMINISTRATIVE OFFICE. CONFERENCES CANNOT MAKE ANY RENT PAYMENTS DIRECTLY TO NON-CORPORATE LANDLORDS!

District: _____

Conference Name: _____

Vincentian Name: _____

Tenant Name: _____

Address: _____

City: _____ STATE: _____ ZIP: _____

Household make-up: #Adults: _____ #Children: _____ #Seniors: _____

Landlord Name: _____

Landlord Address _____

City _____ STATE _____ ZIP _____

Please send:

- **A CHECK FOR THE FULL AMOUNT OF RENT TO BE PAID TO THE LANDLORD, MADE OUT TO: *St. Vincent de Paul Boston***
- **This COMPLETED FORM**
- **COMPLETED and SIGNED IRS W9 (by the Landlord)**

To: St. Vincent de Paul Boston, 18 Canton Street, Stoughton, MA, 02072

INCOMPLETE FORMS WILL NOT BE PROCESSED FOR PAYMENT!

Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

| | |
|---|---|
| 1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. | |
| 2 Business name/disregarded entity name, if different from above | |
| 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. <input checked="" type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> 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. <input type="checkbox"/> Other (see instructions) ▶ _____ | 4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i> |
| 5 Address (number, street, and apt. or suite no.) See instructions. | Requester's name and address (optional) |
| 6 City, state, and ZIP code | Society of St. Vincent de Paul Boston, Inc. 18 Canton Street Stoughton, MA 02072 |
| 7 List account number(s) here (optional) | |
| NOT APPLICABLE | |

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.

| | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|--|--|--|---|--|--|--|--|--|--|--|--|--|--|--|--|
| Social security number | | | | | | | | | | | | | | | | | | | | | | | | | |
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| or | | | | | | | | | | | | | | | | | | | | | | | | | |
| Employer identification number | | | | | | | | | | | | | | | | | | | | | | | | | |
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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.

Part II Certification

Under penalties of perjury, I certify that:

1. 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
2. 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
3. I am a U.S. citizen or other U.S. person (defined below); and
4. 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.

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.