

**FROM: Directors, Washington County Agricultural & Mechanical Association, 922 Front Street, Marietta, Ohio 45750**

**TO: Exhibitors, 2022 Washington County Junior Fair Livestock Show and Sale**

**Due to recent developments from an IRS audit of another county fair in Ohio, and the Internal Revenue Service (IRS) requirements that businesses, including nonprofit organizations issue an IRS form 1099 misc. to any individual paid in the excess of \$600.00 per year, the Washington County Agricultural and Mechanical Association will be issuing an IRS Form 1099-misc. to all Exhibitors receiving more than \$600.00 during the annual fair. This requirement applies to premiums paid to exhibitors during the Washington County fair. This is for both the show and sale of animals. All Exhibitors participating in the Junior Fair Livestock show and sale will be required to fill out an IRS form W-9 and provide the W-9 to the Senior Fair Board prior to receiving their check(s).**

**All Though all Exhibitors participating in the Junior Livestock show and sale will be required to complete the IRS Form W-9, an IRS form 1099 misc. will not be issued to the Exhibitor unless the premiums received from both the show and sale exceeds \$600.00.**

**Members of the Senior Fair Board and the Junior Fair Livestock Committee are following the rules of the IRS, which requires that a IRS Form 1099 Misc. be issued when an Exhibitor receives premiums which exceed \$600.00, or face severe consequences and fines for not filing the IRS Form 1099-Misc. Other Ohio fairs involved with 4H/FFA shows and sales have already begun issuing IRS Form 1099-Misc. to Exhibitors showing and selling animals at the annual fairs.**

**Information you will need to complete the IRS Form W-9:**

- **Exhibitor's full legal name.**
- **Exhibitors address.**
- **Exhibitor's City, State and Zip Code.**
- **Exhibitor's Social Security Number.**

**Exhibitor's Signature and the date is required on the IRS Form W-9 (Parents or Sibling may sign the W-9 verifying the information contained in the IRS Form W-9 is correct.)**

**The IRS Form W-9 must be presented to the Senior Fair Board prior to receiving the Exhibitor's check(s). NO EXCEPTIONS**

**The IRS Form W-9 can be downloaded from the IRS website or by receiving a copy from the Washington County Fair Board. Copies of the IRS form W-9 will be available during the fair at the fair board office.**

**Only the Exhibitor, parent(s) or sibling may complete the IRS Form W-9 and provide the form to the Senior Fair Board.**

The checks will be given out by the Senior Fair Board and the Junior Fair Livestock Committee on October 2, 2022, between the hours of 2:00 pm and 8:00 pm and October 3, 2022, between the hours of 9:00 am and 1:00 pm at the fair board office, 922 Front Street, Marietta, Ohio 45750. No IRS form W-9. No check (s).

The IRS form W-9 will be retained by the Senior Fair Board as required by the IRS and kept in a safe and secure storage area for three years from the date of the sale. Once the three years have expired the IRS Form W-9 will be destroyed. The Treasurer for the Senior Fair Board is bonded.

ANY QUESTIONS PLEASE CONTACT CANDY NELSON OR LISA MCNISH AT THE FAIR BOARD OFFICE AT 740-373-1347.

DUE TO THE COMPLEXITY AND VARIED APPLICABILITY OF IRS REGULATIONS, THE WASHINGTON COUNTY AGRICULTURAL AND MECHANICAL ASSOCIATION OR ITS DIRECTORS WILL NOT OFFER TAX ADVICE CONCERNING THIS MATTER. PLEASE CONSULT YOUR TAX ADVISOR FOR MORE INFORMATION FOR REPORTING INCOME RECEIVED FROM THE SALE OF THEIR ANIMAL OR FUNDS RECEIVED FROM THE WASHINGTON COUNTY FAIR.

APPROVED BY THE DIRECTORS, WASHINGTON COUNTY AGRICULTURAL AND MECHANICAL ASSOCIATION ON JULY 14, 2022, AT THE REGULAR MEETING OF THE FAIR BOARD.