



# Resolution

## OPPOSING THE NEW 1099 REPORTING RULES

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- WHEREAS** the United States Congress has passed and President Obama has signed into law the Patient Protection and Affordable Care Act which contains section 9006, which creates a new rule starting in 2012 that mandates that organizations and businesses must now file a separate 1099 form with the IRS for each corporation, individual, or any other entity to whom such organization or business pays at least \$600 in a calendar year;
- WHEREAS** this new law creates a new reporting mandate that will impose a huge administrative burden on organizations, including non-profit groups, so that additional staff may be necessary just to comply with this requirement; and National Religious Broadcasters estimates that its current average of form 1099 filings, which now is approximately twenty such forms filed with the IRS per year, will likely increase to several hundred 1099 forms that must be filed with the IRS per year;
- WHEREAS** this new law leaves many key terms undefined so that even organizations that seek legal opinions on how to comply with this mandate will remain in the dark on precisely what the law requires;
- RESOLVED** that National Religious Broadcasters urges Congress to repeal the 1099 form mandates that are contained in section 9006 of the Patient Protection and Affordable Care Act.