

## **MSCA Tax Policy**

IRS tax rules require cumulative prizes of \$600 or more paid during a calendar year to be reported on Form 1099-MISC. To help facilitate this reporting the MSCA requires applicable prize winners to provide a completed Form W-9 before receiving payment of their prize.

IRS tax rules require cumulative payments of non-employee compensation of \$600 or more during a calendar year to be reported on Form 1099-NEC. To help facilitate this reporting the MSCA requires applicable tournament directors and other service providers to provide a completed Form W-9 before receiving payment for their services.

Any questions about this tax policy should be directed to the MSCA Treasurer.