



## 1099 Filing Requirements

<b>Business</b>		<b>Contact person</b>	
<b>Street Address</b>		<b>Telephone number, including area code</b>	
<b>City, State, Zip</b>		<b>Federal ID #</b>	

There are many situations that require the filing of Form 1099. We will only cover some of the most basic types on this worksheet. Please refer to Internal Revenue Service Package 1099, "Instructions to Filers of Forms 1099, 1098, 5498 and W-2G", or call us if you have any questions regarding your filing requirements.

FORM	TITLE	WHAT TO REPORT	REPORTABLE ENTITIES	AMOUNTS TO REPORT
1099-NEC	NONEMPLOYEE COMPENSATION	<b>NONEMPLOYEE COMPENSATION</b> Services performed by someone who is not your employee; for commissions, casual labor, legal and accounting fees, consultants, subcontractors, directors	Individuals, partnerships and other unincorporated entities EXCEPTION: Legal fees paid to Corporations are to be reported.	\$600 or more per payee
1099-MISC	MISCELLANEOUS INCOME	<b>RENTS</b> paid for land, buildings, office space, machinery, equipment, etc.	Individuals, partnerships and other unincorporated entities	\$600 or more per payee
1099-INT	INTEREST INCOME	<b>INTEREST</b> paid in the course of your trade of business	Individuals, partnerships and other unincorporated entities	\$600 or more per payee
1099-DIV	DIVIDENDS AND DISTRIBUTIONS	<b>DIVIDENDS</b> paid	Individuals, partnerships and other unincorporated entities	\$10 or more per payee
1098	MORTGAGE INTEREST STATEMENT	<b>MORTGAGE INTEREST RECEIVED</b> (including points) in the course of your trade or business and reimbursements of overpaid interest	Individuals	\$600 or more per mortgage