



1099 Filing Requirements

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

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-MISC	MISCELLANEOUS INCOME	RENTS paid for land, buildings, office space, machinery, equipment, etc. NONEMPLOYEE COMPENSATION paid 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-INT	INTEREST INCOME	INTEREST 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	DIVIDENDS paid	Individuals, partnerships and other unincorporated entities	\$10 or more per payee
1098	MORTGAGE INTEREST STATEMENT	MORTGAGE INTEREST RECEIVED (including points) in the course of your trade or business and reimbursements of overpaid interest	Individuals	\$600 or more per mortgage