

**Form 1099 Due Date: January 31, 2019**

In general, if you made any of the following payments in 2018 to anyone not taxed as a corporation (exceptions apply), in the course of your trade or business (including farm, self-employment & rental properties), you must report those payments to the IRS & to the recipient(s) on Form 1099:

- services of \$600 or more (including parts and materials if not separately stated on the invoice)
- rent of \$600 or more
- legal services of \$600 or more, but includes corporations also
- legal settlements paid to an attorney for any amount
- interest payments of \$600 or more

**If you do not file 1099s when required to do so or if they are filed with incorrect information, you could be subject to penalties of up to \$540 per form 1099 not filed on time or correctly.**

If you would like us to complete the required 1099's for you, please complete the below and return it to us as soon as possible in January 2019.

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**Client Information:**

Name: \_\_\_\_\_ Taxpayer ID# \_\_\_\_\_

Legal Business Name: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

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**Recipient Information:**

First Name Last Name (if Sole Proprietor or Single Member LLC) \_\_\_\_\_ Street Address/PO Box City State Zip Code

Legal Business Name \_\_\_\_\_ Taxpayer ID# \_\_\_\_\_ Amount Pd \_\_\_\_\_

Type of Pay:

- Non-Employee Compensation (subcontractor, services, etc.)
- Rent  Interest  Legal Services (including to Corp)
- Legal Settlement (Business Only) Paid to an Attorney
- Other \_\_\_\_\_

Type of Tax Entity Recipient:

- Sole Proprietor  Single Member LLC
- Partnership  S Corporation
- C Corporation

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See back for additional 1099s needed and/or make copies as needed

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