

Minimum Requirements:

The 1099-MISC Form is a multipart form: Here are the parts of the form and where to send each part:

- **Copy A** – You are responsible for filing this copy with the Internal Revenue Service (IRS). File Copy A with the IRS generally by February 28, if you file on paper. File Copy A by March 31, if filing electronically.
- **Copy 1/State Copy** – You are responsible for filing this copy with the appropriate state, city or local tax agency, if applicable.
- **Copy B** – You are responsible for furnishing this copy to individuals, it must be postmarked by January 31. The due date is extended to February 15, if you are reporting payments in box 8 or 10.
- **Copy 2** – You are responsible for furnishing this copy to individuals, if applicable. Individuals file this copy with their state, city or local tax return, when required. Generally, it must be postmarked by January 31.
- **Copy C** – Discontinued beginning with tax year 2024.

If any regular due date falls on a Saturday, Sunday or legal holiday, file by the next business day. You can get an automatic 30-day extension of time to file by completing Form 8809. The form may be submitted on paper, or through the FIRE System either as a fill-in form or an electronic file. A signature or explanation may be required for the extension. However, you must file Form 8809 by the due date of the returns in order to get the 30-day extension. Under certain hardship conditions, you may apply for an additional 30-day extension. See Form 8809 for more information. Any approved extension of time to file does not extend the time to furnish the statements to recipients. You may request an extension of time to furnish the statements to recipients by faxing a letter to the IRS.

Penalties:

If you do not file correct 1099-MISC Forms by the due date, and cannot show reasonable cause, you may be subject to a penalty.

Penalties apply for:

- Not filing on time
- Including incorrect or incomplete information
- Filing on paper when you were required to file electronically
- Filing with a missing or incorrect recipient Taxpayer Identification Number (TIN)
- Not filing paper 1099-MISC Forms that are machine-readable
- Any combination of the above

Electronic Filing:

The Taxpayer First Act, enacted by United States Congress in 2019, included regulations that reduce the electronic filing threshold from 250 to 10 informational returns (such as Forms 1099) beginning January 2024. If you file 10 or more informational returns, you must file electronically unless granted a waiver or exemption. The e-file threshold of 10 is effective for returns required to be filed on or after January 1, 2024. Any employers required to file electronically must do so unless granted a waiver by the IRS. If you file your 1099-MISC Forms electronically, the due date is generally Mar. 31. If you file electronically, you do not need to file the same returns on paper.

Common Errors on 1099-MISC Forms:

Avoid making the following errors, which cause processing delays. **Do not:**

- Enter 0 (zero) or “none” in boxes. If a box does not apply, leave it blank
- Omit the decimal point and cents from entries. For example, 1230.00 is correct, not 1230
- Use ink that is too light to make entries – use only black ink
- Make entries that are too small or too large – use 12 point Courier font
- Add dollar signs to the money-amount boxes

1099-MISC Form Do's & Don'ts:

- DO** also file Form 1096 with Copy A of your paper 1099-MISC Forms with the IRS, if applicable. Anyone required to file paper 1099-MISC Forms, must also file Form 1096, which totals all the information from the 1099-MISC Forms.
- DO** keep the data used to complete your 1099-MISC Forms (and Form 1096, if applicable) for four years.
- DO** be sure to report each payment in the proper box, because the IRS uses this information to determine whether the recipient has properly reported the payment.
- DO** use official IRS forms or substitute forms that meet the specifications in Publication 1179. If you submit forms that do not meet the current specifications or that are not scannable, you may be subject to a penalty for each return for improper format.
- DO NOT** use a 1099-MISC Form to report non-employee compensation. Form 1099-NEC is used to report non-employee compensation.
- DO NOT** staple, tear or tape 1099-MISC Forms to each other. It will interfere with the IRS's ability to scan the documents.
- DO NOT** submit any copy other than Copy A to the IRS.
- DO NOT** use a 1099-MISC Form to report employee wages. Form W-2 is used to report employee wages.