Form 1099 Information Reporting

Dear Client:

Most businesses are subject to mandatory information reporting. You may be subject to this compliance reporting if you paid any non-corporate vendor the following during 2023:

- Payments to non-employees for services in excess of \$600 per year.
- Rents in excess of \$600 per year.
- Payment to an attorney in excess of \$600 per year, even if incorporated.
- Payment to veterinarians in excess of \$600 per year, even if incorporated.
- Payment of interest in excess of \$600 in the normal course of business. This does not include interest paid to financial institutions.

**** FILING DATE - FORM 1099-NEC and FORM 1099-MISC are required to be filed on or before January 31, 2023. ****

The IRS has substantially increased the penalties for failing to send 1099 forms, so we strongly encourage reviewing your records to ensure compliance.

Attached to this e-mail is a 2023 1099 Worksheet that can be used to collect the data needed to complete a Form 1099. In order for us to prepare these for you, this form must be completed in its entirety for each recipient.

Also attached is a form W-9. If you do not have the required information, please give this form to your vendor to fill out and return to you.

Please note, if you received more than one 1099 email from us; it is because you have multiple entities.

We would appreciate your information in our office by January 19, 2024.

Thank you!

Terri

Form W-9

(Rev. October 2018) Department of the Treasury Internal Revenue Service

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

	1 Name (as shown on your income tax return). Name is required on this line; d	to not leave this line blank,						
	2 Business name/disregarded entity name, if different from above						Constitution of the last	
n page 3.	3 Check appropriate box for federal tax classification of the person whose nar following seven boxes.	_	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):					
e. ns o	☐ Individual/sole proprietor or ☐ C Corporation ☐ S Corporation single-member LLC	n Partnership	☐ Trust/estate	Exempt p	avee cor	le /lf a	nul.	
tto tto	Limited liability company. Enter the tax classification (C=C corporation, S	S=S corporation P=Partners	hin) >	LAGITIPE	ayoo oo	io (ii a	·y/	
Print or type. Specific Instructions on page	Note: Check the appropriate box in the line above for the tax classification LLC if the LLC is classified as a single-member LLC that is disregarded from the owner for U.S. federal tax particles is disregarded from the owner should check the appropriate box for the tax particles.	on of the single-member own from the owner unless the over	ner. Do not check wher of the LLC is	Exemption code (if a		ATCA	report	ting
bec	Other (see instructions) ▶			(Applies to a			outside ti	ne U.S.)
S	5 Address (number, street, and apt, or suite no.) See instructions.		Requester's name a	ind addres	s (option	al)		
See	6 City, state, and ZIP code							
	Only, state, and zir code	25						
	7 List account number(s) here (optional)							
Par	Taxpayer Identification Number (TIN)						Ann and the same	
Entery	your TIN in the appropriate box. The TIN provided must match the par	me given on line 1 to avo	old Social sec	curity num	ber	-		
backu	p withholding. For individuals, this is generally your social security no	mher (SSNI) However to	ra T	7 [T	T	П	T
entitie	nt allen, sole proprietor, or disregarded entity, see the instructions for s, it is your employer identification number (EIN). If you do not have a	Part I, later, For other		-		-		
TIN, la	iter,	number, see now to get	or					
Note:	If the account is in more than one name, see the instructions for line	1. Also see What Name a	and Employer	identifica	tion nun	ber		
Numb	er To Give the Requester for guidelines on whose number to enter.					T		
Dox	III Contification							
Pari	Certification penalties of perjury, I certify that:							
	number shown on this form is my correct taxpayer identification num	-h/1		4.1				
2. I an Ser	n not subject to backup withholding because: (a) I am exempt from bavice (IRS) that I am subject to backup withholding as a result of a failuonger subject to backup withholding; and	ackup withholding or (b)	I have not been n	otifled by	the Int	ernal fled r	Rever	nue at I am
	n a U.S. citizen or other U.S. person (defined below); and							
	FATCA code(s) entered on this form (if any) indicating that I am exem	not from FATCA reporting	n is correct					
Certifi you ha acquis other t	cation instructions. You must cross out item 2 above if you have been rave failed to report all interest and dividends on your tax return. For real estition or abandonment of secured property, cancellation of debt, contribution interest and dividends, you are not required to sign the certification,	notified by the IRS that you state transactions, item 2	u are currently sub does not apply. Fo	or mortga	ge Intere	st pa	id,	
Sign Here		D	Date ►					
	neral Instructions	Form 1099-DIV (div funds)	ridends, including	those fro	om stoc	ks or	mutu	al
noted.		Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)						
related	e developments. For the latest information about developments d to Form W-9 and its instructions, such as legislation enacted hey were published, go to www.irs.gov/FormW9.	Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)						
		 Form 1099-S (proce 						
With the second	pose of Form	 Form 1099-K (mercent 						
inform	dividual or entity (Form W-9 requester) who is required to file an nation return with the IRS must obtain your correct taxpayer cleation number (TIN) which may be your social security number	 Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition) 						
(SSN)	, individual taxpayer identification number (ITIN), adoption	• Form 1099-C (canceled debt)						
taxpay	yer identification number (ATIN), or employer identification number	Form 1099-A (acquisition or abandonment of secured property)						
(EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.		Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.						
	n 1099-INT (Interest earned or paid)	If you do not return	n Form W-9 to the	request	er with a	TIN,	you r	night

later.

2023 1099 Worksheet

CLIENT INFORMATION

Name A	Address
FEIN/SS#	City, State, ZIP
WI Withholding Number (15 digits – starts with 036)	36)
RECIPIENT INFORMATION:	
Name:	Name:
dba:	dba:
Address:	Address:
SSN/FED ID:	SSN/FED ID:
Amount: \$	Amount: \$
MISC RENT NEC INT DIV (Circle One)	MISC RENT NEC INT DIV (Circle One)
NEC (Non-Employee Compensation) Services/Subcontractors	NEC (Non-Employee Compensation) Services/Subcontractors
Name:	Name:
dba:	dba:
Address:	Address:
SSN/FED ID:	SSN/FED ID:
Amount: \$	Amount: \$
MISC RENT NEC INT DIV (Circle One)	MISC RENT NEC INT DIV (Circle One)
NEC (Non-Employee Compensation) Services/Subcontractors	NEC (Non-Employee Compensation) Services/Subcontractors