

Name: _____ Address: _____ Federal I.D. # _____

1099 FILING REQUIREMENTS / WORKSHEET FOR 2017

Any person engaged in a trade or business who meets the following guidelines must file an information return to report commissions, subcontract, and other non-employee compensation paid to any individual who is not an employee. These requirements apply to fees, interest, machine hire, prizes, rent, royalties and veterinary services totaling \$600 or more. 1099s are not required to be filed for any of the above payments if the aggregate amounts paid to an individual are under \$600 or if the amounts were paid to a corporation (with the exception of payments to attorneys and veterinarians) or a financial institution.

NOTE: Please provide Erpelding, Voigt & Co., L.L.P. with this data when it is complete for 2017 in DECEMBER of 2017 or NO LATER THAN JANUARY 8, 2018 as the due date is January 31, 2018.

Type of Expense	Recipients Name	Address	Federal ID Number (if business) or Social Security Number (if individual)	Amount Paid
INTEREST				
<i>Example:</i>				
Interest	John Doe	308 120th St., Algona, IA 50511	480-22-3659	\$3,500.00
RENT				
NON-EMPLOYEE COMPENSATION				
VETERINARIANS				