

Name: \_\_\_\_\_ Address: \_\_\_\_\_ Federal I.D. # \_\_\_\_\_

**1099 FILING REQUIREMENTS / WORKSHEET FOR 2020**

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 2020 in DECEMBER of 2020 or NO LATER THAN JANUARY 8, 2021 as the due date is January 31, 2021.**

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