

## **Form 1099-MISC について**

Form 1099-MISC とは、事業主が支払先（受領者）および税務当局（IRS）に対して、毎年期日までに提出しなければならない税務上のフォームの事です。一般的に、Form 1099-MISC で報告する内容は Independent Contractor（個人経営者）への支払いになりますが、一例としてして次の様な支払いがあります。

- 年間\$600 以上の賃料、賞品あるいは役務提供についての対価、コミッション、医療保険、弁護士、会計士、及び医者などへの料金の支払い
- 配当金、非課税利息収入の代りとしての、年間 \$ 10 以上のロイヤルティー、又はブローカーへの支払い
- 取締役員への支払い

事業主からその社員への給与支払い、法人格の事業体への支払いは対象外です。このフォームの提出期日ですが、支払先には翌年 1 月 31 日、IRS へは 2 月 28 日となっております。また支払先の Social Security Number 又は Employer Identification Number (EIN) が不明の場合は 28% の Backup Withholding が義務付けられております。事業主は支払先の EIN の入手を支払先へ Form W-9 の提出を要求する事によって可能です。

IRS は発行者から送られてきた Form 1099-MISC をもとに受領者の個人税務申告書もしくはパートナーシップ申告書に正しく Form 1099-MISC の情報が反映されているかをチェックします。もし両者が報告した数字に差異がある場合は受領者に後日通知を送り、その差異について調査あるいは訂正を行う事になります。

弊 EOS 会計事務所では Form 1099-MISC の作成準備を承っておりますのでお申し付けください。

### Form 1099-Misc

File Form 1099-Misc, Miscellaneous income, for each person, to whom you have paid during the year;

- At least \$10 in royalty or broker payments in lieu of dividends or tax-exempt interest
- At least \$600 in rents, services, prizes and awards, other income payments, medical and health care payments, crop insurance proceeds, cash payments for fish you purchase from anyone engaged in the trade or business of catching fish, or generally, the cash paid from a notional principal contract to an individual, partnership, or estate
- Any fishing boat proceeds or
- Gross proceeds of \$600 or more paid to an attorney
- Director's fee payment

Report on Form 1099-Misc only when payments are made in the course of your trade or business.

Personal payments are not reportable.

### Exceptions

- Generally, payments to a corporation
- Payments for merchandise, telegrams, telephone, freight, storage, and similar items
- Payments of rent to real estate agents
- Wages paid to employees
- Military differential wage payments made to employees while they are on active duty in the Armed Forces or other uniformed services
- Business travel allowance paid to employees
- Cost of current life insurance protection
- Payments to a tax-exempt organization

### Filing due date

To IRS: February 28

To recipient: January 31

### Penalty

1. Failure to file correct information return by the due date
  - \$30 per information return if you correctly file within 30 days
  - \$60 per information return if you correctly file more than 30 days after the due date by August 1
  - \$100 per information return if you file after August 1 or you do not file required information return
2. Failure to furnish correct payee statements (failure to provide the statement to payees by 1/31)
  - The amount of penalty is based on when you furnish the correct payee statement. It is separate penalty, and is applied in the same manner as the penalty for failure to file correct information return by the due date.

### Backup withholding

Interest, dividends rents, royalties, commissions, nonemployee compensation, and certain other payments may be subject to backup withholding at a 28% rate. If the payment is one of these reportable payments, backup withholding will apply if:

- The payee fails to furnish his or her taxpayer identification number (TIN) to you
- The payee fails to certify that the TIN provided is correct for interest, dividend, and broker and barter exchange accounts
- The IRS notifies you to impose backup withholding because the payee furnish an incorrect