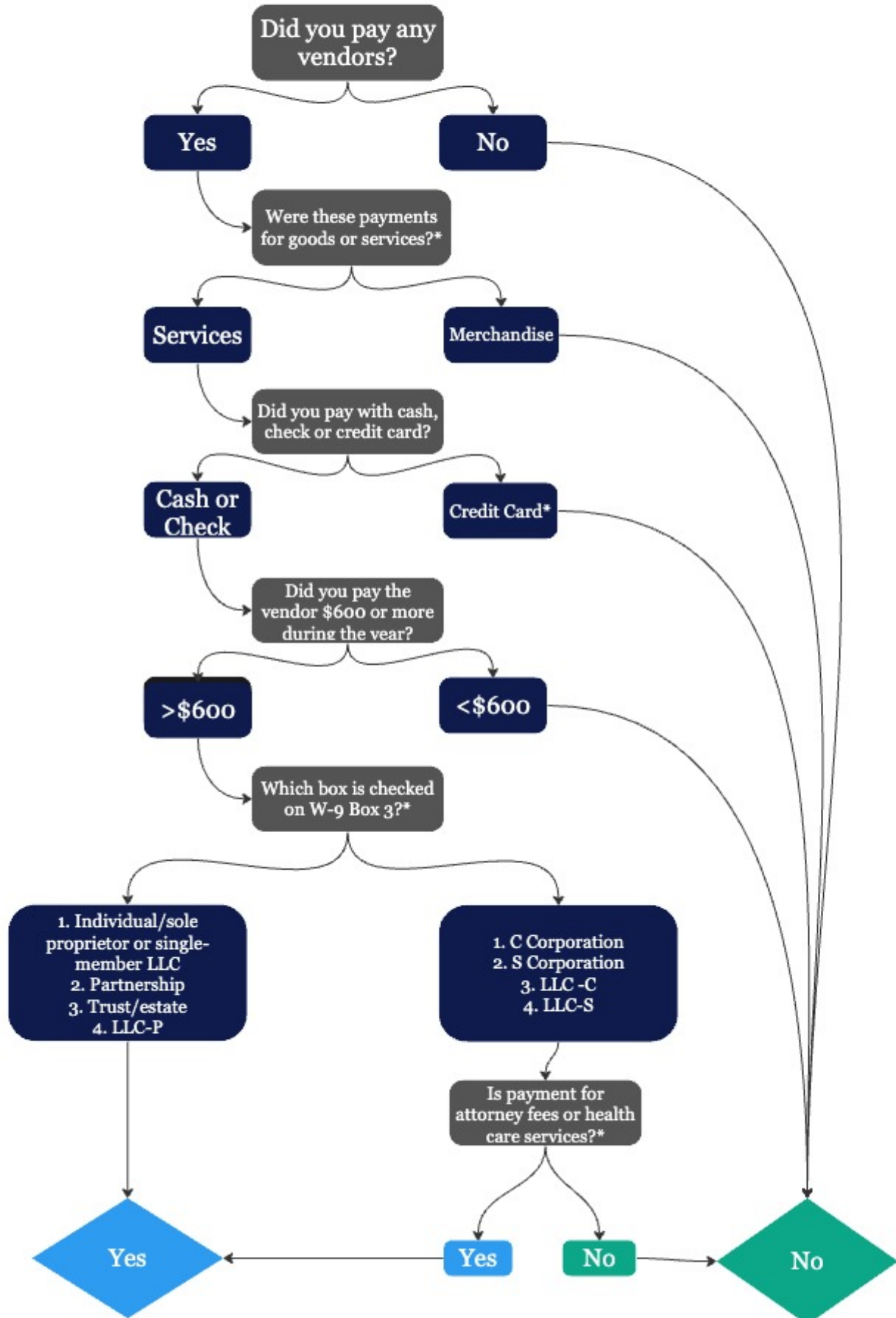


1099 Flowchart

Do I need to issue a 1099?



1. Considered "goods" and not reportable: Payments for merchandise, telephone, freight, storage, and similar items.

2. Credit Card payments are reported by merchant services provider on Form 1099-K.

3. Entities treated as corporations for tax purposes do not need to receive 1099s.

4. Corporations paid for attorney fees or health care services are not exempt from 1099 filings.