

1099 Reporting

Form	Title	What to Report	Amounts to Report	Due Date to IRS	Due Date to Recipient
1099-MISC	Miscellaneous Income (Also, use this form to report the occurrence of direct sales of \$5000 or more of consumer goods for resale.)	Rent or royalty payments; prizes or awards that are not for services, such as winnings on TV or radio shows.	\$600 or more	3/1/2010	2/1/2010
1099-MISC		Payments to crew-members by owners or operators of fishing boats including payments of proceed from sale of catch.	All amounts	3/1/2010	2/1/2010
1099-MISC		Payments to a physician, physician's corporation, or other supplier of health or medical services. Issued mainly by medical assistance programs or health and accident insurance plans.	\$600 or more	3/1/2010	2/1/2010
1099-MISC		Payments for services performed for a trade or business by people not treated as its employees. Example: fees to subcontractors or directors, and golden parachute payments.	\$600 or more	3/1/2010	2/1/2010
1099-MISC		Fish purchases paid in cash for resale.	\$600 or more	3/1/2010	2/1/2010
1099-MISC		Substitute dividend and tax-exempt interest payments reportable by brokers	\$10 or more	3/1/2010	2/1/2010
1099-MISC		Crop Insurance proceeds	\$600 or more	3/1/2010	2/1/2010
1099-MISC		Gross Proceeds paid to attorneys	All amounts	3/1/2010	2/1/2010