

1099 Checklist

If you answer “yes” to any of the checklist questions, you must file Form 1099 for each recipient. This checklist is not designed for financial institutions, insurance companies, stockbrokers, governmental units or cooperatives.

Form	In the 2005 calendar year in the course of your trade or business have you:	Due Date	
		To IRS	To Recipient
1098	Received mortgage interest income of \$600 or more from an individual?	February 28	January 31
1099-A	Lent money secured by an interest in property and the property has been abandoned this year?	February 28	January 31
1099-B	Done business as a broker or barter exchange and sold stocks, bonds, commodities, regulated future contracts, foreign currency contracts, forward contracts, debt instruments, or exchanged property or services through the barter exchange?	February 28	January 31
1099-DIV	Paid gross dividends or other distribution on stock totaling \$10 or more (except \$600 or more for liquidations) to any person?	February 28	January 31
1099-INT	Paid interest (including mortgage interest) totaling \$10 or more to any person other than a corporation? (\$600 in most instances)?	February 28	January 31
1099-MISC	Paid rent (such as office space rental, machine rental, pasture rental) of \$600 or more to any person other than a corporation?	February 28	January 31
1099-MISC	Paid royalty payments of \$10 or more to any person other than a corporation?	February 28	January 31
1099-MISC	Paid prizes and awards not for services rendered by non- employees of \$600 or more to any person other than a corporation?	February 28	January 31

1099-MISC	Paid fees, commissions, prizes, awards, or other forms of compensation for services rendered by non-employees of \$600 or more to any person other than a corporation?	February 28	January 31
1099-MISC	Gross proceeds paid to attorneys	February 28	January 31
1099-MISC	Direct sales of \$5,000 or more of consumer goods for resale	February 28	January 31
1099-MISC OR OPTIONAL LETTER FORM	(ade sales of \$5,000 or more of consumer products to a person other than a corporation on a buy-sell, deposit-commission, or other basis for resale?	February 28	January 31
1099-R	(aid distributions from retirement or profit sharing plans sponsored by your trade or business to any person?	February 28	January 31
W-2	Provided personal use (including commuting) of an employer owned vehicle to an employee, stockholder or director?	February 28	January 31

The Form 1099 must be received by the recipient on or before January 31 and by the IRS by February 28. Form 1096, Annual Summary and Transmittal of U.S. Information Returns, must accompany each type of Form 1099 sent to the IRS. A complete set of Form 1096 and Forms 1099 must also be sent to the state. The addresses are listed below.

Federal:

Internal Revenue Service Center
Kansas City, MO 64999

State:

If you are a *corporation*:
Wisconsin Department of Revenue
P.O. Box 8908
Madison, WI 53708-8908

If you are *not a corporation*:
Wisconsin Department of Revenue
P.O. Box 59
Madison, WI 53785-0001