1099'S – WHEN CLERK'S NEED TO ISSUE THEM

MAY AND JUNE, 2011 CLERK'S OF COURT CONFERENCES

Clerk's 1099 Survival Guidelist:

- 1. Internal Revenue Website: www.irs.gov
- 2. 1099 Filing Deadlines:
 - A. 1099's to Recipients January 31st
 - B. 1096 and 1099 to Internal Revenue Service February 28th
- 3. Forms Needed (Note: All forms can be ordered from the Internal Revenue Website Order by Halloween):
 - A. 1096
 - B. 1099-MISC (Note: Box 14 Gross Proceeds Paid to an Attorney)
 - C. 1099-S (Proceeds From Real Estate Transactions)
 - D. Instruction Booklets for the above forms (Note: Some Instruction Booklets can be downloaded from the Internal Revenue Website)
- 4. Attachments:
 - A. Samples of Completed forms.
- 5. Don't wait until New Year's to begin. File forms timely and correctly. The less contact the IRS has with your Office, the less complicated your job will be!!!

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Department	196	U.S. Information Returns											0. 1545-0108
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with Enterprise Computing Center-Martinsburg (ECC-MTB) is electronically through the FIRE system. See Pub. 1220, Specifications for Filing Forms 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically.

Purpose of form. Use this form to transmit paper Forms 1098, 1099, 3921, 3922, 5498, and W-2G to the Internal Revenue Service. Do not use Form 1096 to transmit electronically. For electronic submissions, see Pub. 1220. Specifications for Filing Forms 1098. 1099, 3921, 3922, 5498, 8935, and W-2G Electronically.

Caution: If you are required to file 250 or more information returns of any one type, you must file electronically. If you are required to file electronically but fail to do so, and you do not have an approved walver, you may be subject to a penalty. For more information, see part F in the 2010 General Instructions for Certain Information Returns.

Who must file. The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Forms 1098, 1099, 3921, 3922, 5498, or W-2G. A filer is any person or entity who files any of the forms shown in line 6 above.

Preaddressed Form 1096, If you received a preaddressed Form 1098 from the IRS with Package 1096, use it to transmit paper Forms 1098, 1099, 3921, 3922, 5498, and W-2G to the Internal Revenue Service. If any of the preprinted information is incorrect, make corrections on the form.

When to file. File Form 1098 as follows.

- With Forms 1098, 1099, 3921, 3922, or W-2G, file by February 28, 2011.
- With Forms 5498, 5498-ESA, or 5498-SA, file by May 31, 2011.

Where To File

Send all information returns filed on paper with Form 1096 to the following:

If your principal business. office or agency, or legal residence in the case of an individual, is located in

Use the following three-line address

Alabama, Arizona, Arkansaa, Connecticut, Delaware, Florida, Georgia, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Moxico, New York, North Carolina. Ohlo, Pennsylvania, Rhode Island, Texas, Vermont, Virginia, West Virginia

Department of the Treasury Internal Revenue Service Center Auslin, TX 73301

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electronically through the FIRE system. See Pub. 1220, Specifications for Filing Forms 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically.

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If your principal business. office or agency, or legal residence in the case of an Individual, is located in

Use the following three-line address

Alabama, Arizona, Arkansas, Connecticut, Dolaware, Florida, Georgia, Kentucky, Louisiana, Maine, Massachusatts, Mississippi, New Hampshire. New Jersey, New Mexico, New York, North Carolina. Ohlo, Pannsylvania, Rhode Island, Texas, Vermont, Virginia, West Virginia

Department of the Treasury Internal Revenue Service Center Austin, TX 73301

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