

1099 INFORMATION FOR 2025

Payer Name: _____ Only enter CHANGES for you, the payer, if different from prior year 1099s attached: Payer Street: _____ Payer City, State: _____ Payer Phone #: _____ Payer EIN (if have one): _____ Payer SSN (if no EIN): _____	<div style="background-color: yellow; padding: 5px; font-weight: bold;">Questions about 1099s?</div> <p style="margin-top: 20px;">Please call our office and ask to speak to our in-house 1099 specialists.</p> <p style="font-weight: bold; margin-top: 10px;">402-371-1160</p>
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Instructions:

Complete the below section for any 1099s you need this year. If payee is listed on the prior year 1099 attached, you can make changes on that form instead. If using prior year form, cross out any payees NOT paid this year.

If not crossed out and no changes noted, a 1099 will be prepared using the same \$ amount as prior year.

File a 1099 for each person in the course of your business to whom you paid \$600 or more for:

- 1) Rent *
- 2) Services * (contract labor, trucking, machine hire, etc.)
- 3) Medical & health care, including veterinary services ** (not required if payee is tax-exempt or gov't owned hospital)
- 4) Attorneys **
- 5) Interest

* No 1099 required if payee files as a corporation, including an LLC filing their taxes as a corporation.

** Even if incorporated these payees need a 1099 if \$600 or more.

*** If you pay a sole proprietor doing business as (dba) another name, the payee should be "John Doe dba John's Repair".
The IRS requires that you enter the SSN for the tax ID# when the payee is an individual dba a business.

If you pay a single member LLC that is a disregarded entity, enter the owner's name AND the LLC's name. Enter the SSN for the tax ID #.

If you pay an LLC filing as a partnership or a single member LLC, then a 1099 is required. If the LLC files as a corporation, then no 1099 is required. When in doubt on how the LLC is taxed, ask for their employer ID # and prepare a 1099.

Payee Name, Address and Phone # <small>(single member LLC need both the owner's name and the LLC name) (individual dba as a business-need owner's name and business name)</small>	Tax ID Number *** (see above) <small>Partnership, Multi-member LLC or Corp. use EIN (employer ID number) Individual or Single-member LLC use SSN (social security number)</small>	2025 Amount Paid	What did you pay the payee for: <small>(Rent, contract labor, machine hire, trucking, interest, etc.)</small>
Payee: _____ Street: _____ City, State: _____ Phone #: _____			
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