

Information Returns Filing Chart

Note: The facts and circumstances of each situation will ultimately determine the filing requirements.

Form	Title	What to Report	Amounts to Report	Report to IRS by:	Report to Recipient by:
1099-MISC	Miscellaneous Income	Gaming prizes and awards, tournaments with no entry fee, non employee compensation (e.g. entertainers, bus companies, and other vendors).	\$600 or more	February 28	January 31
1099-MISC	Miscellaneous Income	Pow Wow prizes, per capita and other gaming distributions to tribal members.	\$600 or more	February 28	January 31
1099-MISC	Miscellaneous Income	Rent or royalty payments, prizes & awards that are not for services, such as winning on TV or radio shows.	\$600 or more, except \$10 or more for royalties.	February 28	January 31
1099-MISC	Miscellaneous Income	Payments to crewmembers by owners or operators of fishing boats, including payments of proceeds from sale of catch.	All amounts.	February 28	January 31
1099-MISC	Miscellaneous Income	Payments to physicians, physicians' corporation, or other supplier of health & medical services (including drug testing).	\$600 or more.	February 28	January 31
1099-MISC	Miscellaneous Income	Payments for services performed for a trade or business by people not treated as employees.	\$600 or more.	February 28	January 31
1099-MISC	Miscellaneous Income	Fish purchases for cash.	\$600 or more.	February 28	January 31
1099-MISC	Miscellaneous Income	Substitute dividend & tax-exempt interest payments reportable by brokers.	\$10 or more.	February 28	January 31
1099-MISC	Miscellaneous Income	Crop insurance proceeds.	\$600 or more.	February 28	January 31
1099-MISC	Miscellaneous Income	Gross proceeds paid to attorneys.	All amounts.	February 28	January 31