

**1099-MISC**  
**Tax Year 2011**  
**11/1/2011**

**Terry Polston**

**503 373-0714**

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**503 378-8940 fax**

# RESPONSIBILITIES

## ■ DAS-SFMS

- Printing and mailing of original and correction 1099-MISC forms
  - payee statements due 1/31/2012 (IRC 6722)
- Federal Filing (electronic filing with an extension
  - April 30<sup>th</sup>

## ■ Why this function is centralized

- Statewide payment system
  - \$600 aggregate minimum
    - Other than box 4 (no minimum)

# RESPONSIBILITIES

## ■ AGENCIES

- All information reported on the 1099-MISC form
  - SFMS does not have a relationship with the vendor
- All other 1099 forms required by their business transactions (i.e. 1099-G)
- All payments issued through agency suspense accounts

# RESPONSIBILITIES

## ■ AGENCIES

- Penalty charges if assessed
  - Payee statement not generated by the due date
    - January 31<sup>st</sup>
      - \$250 per statement
  - Incorrect reporting on 1099-MISC form
    - \$30-100 per statement

# Where Does the Information Come From

- Transactions on the cumulative payment table with an effective date between 1/1/11 – 12/31/11
  - Warrants
  - Transfers
  - Cancellations
  - Stop Payments
  - Backup Withholding

# Where Does the Information Come From

- D10 comptroller objects that have a value other than 'N' in the 1099 IND field
  - The number in this field determines which box on the 1099-MISC form the payment will be reported in
- AND -
- Vendors who have a value of 'Y' in the 1099 IND field on the 52 profile

# REPORTABLE PAYMENTS

The D10 Comptroller Object determines whether a payment is a reportable activity

- **These payments are taxable income to the vendor**
  - Dummy vendor numbers are not allowed to be used for payments issued with a reportable comptroller object, regardless of the payment amount
- Vendor aggregate payments of less than \$600 are not required to be reported on 1099-MISC
  - This is the threshold for our reporting obligation as the payer
  - Not all taxable miscellaneous income is reportable by the payer

# REPORTABLE PAYMENTS – example

## D10 COBJ

- APPROPRIATION YEAR: 13
- COMPTROLLER OBJECT: 4105
  - INSTATE MEALS-NO OVERNIGHT STAY
  
- 1099 IND: 7 FORM: M

## 52 VENDOR PROFILE

- 1099 IND: Y

# NON-REPORTABLE PAYMENTS - example

## D10 COBJ

- APPROPRIATION YEAR: 13
- COMPTROLLER OBJECT: **4101**
  - INSTATE MEALS WITH OVERNIGHT STAY
- **1099 IND: N FORM: (BLANK)**

## 52 VENDOR PROFILE

- 1099 IND: N
  - OR -
- 1099 IND: Y

# WHO IS REPORTABLE

- Medical (MD, PhD, DC, LPT, LCSW, RNS, etc)
- Attorney At Law Corporations (AAL, PC)
- Partnerships (LLC, LLP)
- Individuals/Sole Proprietors
- Trusts
- Any vendor with a 'Y' in the 1099 indicator field on the 52 profile
  - this includes vendors who have not returned a valid Form W-9
    - Vendor type = '8' or '9'

# WHO IS NOT REPORTABLE

- Corporations
  - No corporate exemption for medical corporations or attorneys
- Not for Profit Organizations
  - Exemption certificate required
    - If the non-profit organization did not include an exemption certificate with their W9, they will be considered reportable
- State/Local/Federal Governments
- Employees

# WHAT IS REPORTABLE

## ■ Summary

- Reportable payments (D10) to reportable vendors (52)
  - Aggregate amount  $\geq$  \$600

# WHAT IS REPORTABLE

## ■ Box 1 – Rent

- Real estate rental
  - unless paid to a real estate agent
- Machinery & equipment rental
  - If the machine rental is part of a contract that includes both the use of the machine and the operator, the rental should be prorated between the rent of the machine (reported in box 1) and the operator's charge (reported as nonemployee compensation in box 7).
- Pasture Rentals
- Operating Leases
- Coin operated amusements
- Rental assistance payments made to owners of housing projects

# WHAT IS REPORTABLE

## ■ Box 3 – Other Income

- Prizes and Awards
  - Only when no service was performed to receive the prize/award
- Deceased Employee Wages
- Punitive Damages
- Claimant settlement payments
  - Report the gross amount of the payment

# WHAT IS REPORTABLE

## ■ Box 3 – Other Income – cont

- Payments to dependant care providers if only providing care for a relative
- Excess mileage reimbursement over 14 cents per mile for volunteer drivers

# WHAT IS REPORTABLE

## ■ Box 4 – Federal Income Tax Withheld

- Backup Withholding Amounts
  - 28% of the payment
  - Bu/Wh amount is included in the 'gross amount' of the payment reported in box 7

Example: \$100 payment with bu/wh

- Report \$100 in box 7
- Report \$28 in box 4

# WHAT IS REPORTABLE

## ■ Box 6 – Medical and Health Care Payments

- NO CORPORATE EXEMPTION for this box
  - Physician or other supplier or provider of medical or health care services
  - Physical therapists, massage therapists, psychotherapists, mental health counselors, acupuncturists, employee assistance, executive physicals, etc.
  - Pre-employment physicals, drug screening, or expert testimony

# WHAT IS REPORTABLE

- **Box 6 – Medical and Health Care Payments – cont**
  - Health care services that include charges for injections, drugs, dentures, and similar items.
    - In these cases the entire payment is subject to information reporting.
  - Do NOT include payments for prescription drugs

# WHAT IS REPORTABLE

## ■ Box 7 – Non-employee Compensation

- You made the payment to someone who is not your employee;
- You made the payment for services in the course of your trade or business;
- You made the payment to an individual, partnership, estate, or, in some cases, a corporation; and
- You made payments to the payee of at least \$600 during the year.

# WHAT IS REPORTABLE

## ■ Box 7 – Non-employee Compensation - cont

- Any payment for services (not medical)
  - Include parts/material used to provide the service
- Professional service fees (including attorney fees)
- Fee paid to a non-employee
  - Independent contractor or volunteer
- Payments to care providers who care for persons other than relatives
- Operator charge included with machinery rental

# WHAT IS REPORTABLE

## ■ Box 14 – Gross Proceeds Paid to an Attorney

- Payments to an attorney AND Joe Public
  - Attorney performed services for someone else
    - i.e. settlements
  - No corporate exemption
- 
- This box is unique in that the payment will be reported twice for 1099-MISC filing
    - For the Attorney in box 14
    - For the vendor in box 3

# WHAT IS NOT REPORTABLE

- Reportable payments (D10) to reportable vendors (52)
  - Aggregate amount < \$600
- Reportable payments (D10) to non-reportable vendors (52)
- Non-Reportable payments (D10) to reportable vendors (52)

# WHAT IS NOT REPORTABLE

## ■ Payments of Rents to Real Estate Agents

- It is agencies responsibility to know if the vendor is a real estate agent

## ■ Payments to pharmacies for prescription drugs

## ■ Payments to tax exempt hospitals

# WHAT IS NOT REPORTABLE

The following payments are not reportable on Form 1099-MISC

## ■ Scholarships

- Qualified Tuition Program Payments (1099-Q)

## ■ Grant Payments

- Report on Form 1099-G

## ■ Bad Debt

- Write-off of A/R >\$600 (1099-C)

# INFORMATION ON THE DAFR7940 REPORT

The DAFR7940 report will continue be in vendor number order.

- The vendor TIN will also be included
  - Remember to send any questions or changes that include a SSN by fax
    - 503-378-8940

# INFORMATION ON THE DAFR7940 REPORT

- This report will include all payment transactions to vendors with a 'Y' in the 1099-IND field on the 52 screen
  - D10 reportable payments
  - D10 non-reportable payments
- Payments to non-reportable vendors are not included
  - 1099-IND = 'N' on the 52 screen

# INFORMATION ON THE DAFR7940 REPORT

- If a vendor is not listed on the DAFR7940 report
  - No 1099-MISC will be generated
- A change request form is required to add a reporting amount for a vendor that is not included on the DAFR7940
  - The vendor must be profiled on the 52 screen to create a 1099-MISC form

# INFORMATION ON THE DAFR7940 REPORT

- Vendor Number
- Tin Number
- IRS Box
  - 01, 03, 04, 06, 07 (reportable)
  - 'N' (not reportable)
- COBJ and AOBJ
- Payment Amounts
- Totals by COBJ, IRS Box, & Vendor Number

# INFORMATION ON THE DAFR7940 REPORT

- Cur Document Number/sfx
  - ZE documents
    - The ZE document number contains the payment date
    - This may be helpful when reviewing payments issued since the last DAFR7940
  - ZE11015R
    - This document number is 2011/10/15 Regular cycle

# INFORMATION ON THE DAFR7940 REPORT

- Ref Document Number/sfx
- Total Payments
  - By COBJ
  - By IRS Box number
  - By Vendor Number
- Vendor Name
  
- When correcting the reportable amount always use the Total Payments by **IRS Box Number** as the 'CHANGE FROM' amount

# HOW TO MAKE CHANGES

- **Who to Contact**
- **Vendor Number**
- **Vendor Name**
- **Vendor Address**
- **Vendor Coding**
- **Vendor Reporting**

# HOW TO MAKE VENDOR CHANGES

For vendor changes:

Tammy Lyons

- Phone      503-373- 0256
- Fax         503-378-8940
- Vendor profile questions or changes should be sent to Tammy Lyons, including changes for 1099-MISC reporting
  - Fax changes on a Vendor Change Request Form

# HOW TO MAKE VENDOR CHANGES

- Any Vendor change needs to be sent to Tammy Lyons on a Vendor Change Request Form
  - Remember – all information on 1099-MISC forms are the responsibility of the agency
    - Vendor number
    - Vendor name
    - Vendor address
    - Payment boxes and amounts

# HOW TO MAKE VENDOR CHANGES

## ■ VENDOR NAME

- Vendor Name Does Not Appear to be Reportable
  - Includes CORP or INC
    - Vendors who have not returned a valid Form W-9 are considered reportable entities and will be included on DAFR7940
      - These are noted on 52 Vendor Profile screen with Vendor Type '8' or '9'
      - These vendors will be included on the DAFR7940

# HOW TO MAKE VENDOR CHANGES

## ■ VENDOR NAME

- If you have information that the vendor name is incorrect
  - Send a Vendor Change Request Form to Tammy Lyons
  - All TIN numbers must have a valid match with the vendor name on the IRS TIN Match website

# HOW TO MAKE VENDOR CHANGES

## ■ TIN NUMBER

- TIN Number changed during the year
  - Report on the vendor number that was paid
- TIN Number changed in a previous year but did not get updated
  - Cross-referenced vendor numbers will automatically roll payments into the current, valid vendor number
    - After the 43M Screen has been populated this process must be done manually for the previous tax year
- All TIN numbers must have a valid match with the vendor name on the IRS TIN Match website

# HOW TO MAKE VENDOR CHANGES

## ■ VENDOR CODING

- If the vendor appears to have incorrect coding on the 52 profile
- Such as:
  - Corporation that is reportable
    - vendors who have not returned a valid Form W-9 are considered reportable entities
  - Attorney coded incorrectly as not reportable
- Send a Vendor Change Request form to request a correction prior to 1-13-12

# HOW TO MAKE REPORTING CHANGES

For reporting changes:

Terry Polston

- Phone 503-373- 0714
- Fax 503-378-8940
- 1099-MISC change request form required
- Changes on the vendor profile may require revised 1099-MISC forms to be generated
- Changes to reporting require a 1099-MISC change request form after January 13, 2012

# HOW TO MAKE CHANGES BEFORE 1099-MISC

## ■ COBJ/AOBJ

- If an incorrect comptroller object (COBJ) was used
  - Use T/C 415/416 to Process a Transfer to Correct COBJ/AOBJ
    - Box 6 for medical payments
    - Box 7 for a contractor
  - Be sure to include the vendor number on the reclass transaction

Transactions must be completed PRIOR to December month-end close (1/13/12)

Transactions must have a **December EFFECTIVE Date**

# HOW TO MAKE CHANGES BEFORE 1099-MISC

## ■ Vendor Number

- DO NOT PROCESS TRANSFERS BETWEEN PREVIOUS VENDOR NUMBERS AND NEW ALGORITHM VENDOR NUMBERS
  - If an incorrect Vendor Number was used
    - Payment was issued to a previous vendor number
      - Use T/C 415/416 to process a transfer to the correct Vendor number
    - must be completed PRIOR to December month-end close (1/13/12)
    - Effective date must be **December 2011**

# HOW TO MAKE CHANGES BEFORE 1099-MISC

## ■ Example:

- John Lee was paid \$800 on 4/10/11 with his SSN.
- John Lee established a partnership on 5/1/11
- John Lee was paid \$900 on 6/10/11 with his SSN
- John Lee will receive 2 1099-MISC forms
  - \$800 to his SSN
  - \$900 to his FEIN

# HOW TO MAKE CHANGES BEFORE 1099-MISC

## ■ Vendor number

- Payment was made to the wrong vendor
  - A correction cannot be processed. The payment is reportable to the vendor that received and redeemed the payment

# HOW TO MAKE CHANGES BEFORE 1099-MISC

## ■ CAUTION

- ALL t/code 415/416 transactions with a 2012 effective date will be included on NEXT years DAFR7940 report
  - Effective date must be **December 2011**

# HOW TO MAKE CHANGES TO REPORTING

- Remove reporting for vendor after 1-13-12
  - If a vendor has received a 1099-MISC for a payment that is not reportable
    - Submit a change request form
    - Change FROM \$\$\$ TO 0.00
  - If the change is due to a vendor organizational change
    - The vendor will be required to submit documentation of their non-reportable status before reporting is removed.
      - Including date of incorporation
      - Valid W-9 Form

# HOW TO MAKE CHANGES TO REPORTING

- Add reporting for vendor after 1-13-12
  - If a vendor payment needs to be included but was not
    - Submit a change request form
    - Change FROM 0.00 TO \$.\$\$

# HOW TO MAKE CHANGES TO REPORTING

- Change Vendor number for reporting  
**AFTER 1/13/12**
  - Requires two Change Request Forms
    - One with the incorrect Vendor number
      - Change FROM \$\$\$ TO 0.00
  - One with the correct Vendor Number
    - Change FROM 0.00 TO \$\$\$\$: or
    - Change FROM \$\$\$ TO \$\$\$
      - Add all reportable payments from both Vendor numbers
      - These two forms should be sent together
- **DO NOT** process t/code 415/416 to move the payment to the correct vendor number

# HOW TO MAKE CHANGES TO REPORTING

## ■ VENDOR ADDRESS

- 1099-MISC forms will be mailed to the name and address on the vendor 52 profile
  - Regardless of the mail code on the actual payment
- Request revised 1099-MISC with a corrected address
  - Email – FEIN's or algorithm numbers only
  - Fax – all requests using a SSN
    - This should be only inactive SSN's that did not get an algorithm number.

# HOW TO MAKE CHANGES

## ■ Summary

- After December month-end close ALL changes to 1099-MISC filing must be made manually
- Complete a 1099-MISC Change Request Form
  - To move amounts between boxes
  - To change the TIN number
  - To remove a reportable amount
  - To add reporting for a vendor not already on file

# 1099-CHANGE REQUEST FORM

- Fill out a separate change request form for each change/vendor requested
  - Include your name, agency, phone number, fax number, authorized signature
  - Include the payment year, vendor name and Vendor TIN number
  - DO NOT include any information in the Reference Number field
  - Do not double side this form
- If you have a large number of the same type of changes, they may be submitted on a spreadsheet.
  - Please contact me prior to creating the spreadsheet

# 1099-CHANGE REQUEST FORM

## ■ CHANGE FROM column

- The amount listed on your DAFR7940 report
  - It is helpful if the amount of the change is reflected in the explanation area on the change request form
    - Ex. Move \$600 from box 6 to box 7
  - If the amount on the DAFR7940 report is 0.00, you must write 0.00 in the Change From column

## ■ CHANGE TO column

- The correct reportable amount.
  - If the amount to be reported is 0.00, you must write 0.00 in the Change To column

# 1099-CHANGE REQUEST FORM

- Make changes to the amounts paid by your agency only
  - Do not use the reportable amount from the 43M screen, use the Total Payment Amount for the specific box number listed on the DAFR7940 report for your agency.

# EMPLOYEES AS VENDORS

- ALL reportable payments made to employees should be processed with the employee SSN not the employee ID number
  - No SSN payments should be listed on the DAFRE099 report
    - Is this report still useful??
- Employees will NOT be listed on your DAFR7940 report
  - 1OR#####

# EMPLOYEE VS CONTRACTOR

## ■ Employee vs. Contractor

- In past decisions, the IRS has determined that if there is an employee/employer relationship for one job, it applies to all jobs
- Office Specialist also performs janitorial duties on nights/weekends
- ***An existing employee/employer relationship requires these payments to be issued through payroll***

# EMPLOYEE VS CONTRACTOR

- Some of the criteria to determine employee status:
  - Required to wear uniforms/dress code
  - Required to work certain hours
  - Worker does not advertise for customers
  - Agency provides training
  - Agency provides office space/supplies
  - Stands no risk of loss

# EMPLOYEE VS CONTRACTOR

## ■ Employee vs. Contractor Resources

- Publication 1779
  - Provides factors used to help determine worker status
- Publication 15A
- Form SS-8
  - Can be with IRS by firm or worker to determine worker status

# ACH PAYMENTS

- SMR 1932 was migrated for 2009 1099-MISC
  - This SMR allows the exclusion of ACH payments issued on the last two days of the year
  - ACH payments issued Dec 29,2010 thru Dec 28, 2011 will be included on the DAFR7940 report

# SPOTS CARD PAYMENTS

- **SPOTS** card purchases are no longer reported by State Controller's Division
- **SPOTS** card purchases will be reported by the BANK on 1099-K
- **DO NOT** adjust reporting amounts for purchases on your SPOTS card

# VOLUNTEER PAYMENTS

- Meals are reportable to volunteers
  - Meals are reportable whenever there is no overnight stay
- Volunteer drivers are NOT medical transport
- Volunteers do not provide medical services

# VOLUNTEER PAYMENTS

- Non-Reportable Travel COBJ's for Volunteers and Board Members
  - 4104 – Instate Travel Miscellaneous Expense
  - 4154 – Out-Of-State Travel Misc Expense
  - 4446 – Employee Recruit Travel Reimb
    - You may re-class payments to volunteers or Board Members to these non-reportable COBJ's before December month-end close

# SURVIVOR PAYMENTS

- Agencies will receive a report from OSPS of payments for deceased employees
  - Agencies will work directly with OSPS for all reporting for deceased employees
- SFMS no longer reports beneficiary payments

# BACKUP WITHHOLDING

- 28% of reportable amount for U.S. vendors
  - Missing/Incorrect TIN from payee
  - Payee refuses or neglects to provide TIN
  - Payee is on BNotice list from the IRS
    - And has not complied with notification

Backup withhold begins immediately on any reportable payments, until a TIN is received on a signed and dated Form W-9 from the payee.

# COPIES of 1099-MISC

- If a vendor requests a copy of Form 1099-MISC
  - Send Terry a fax request for a copy
    - Vendor number
    - Vendor name
    - **Tax year requested**
    - Verification that the address on the 52 vendor profile is correct
  - 1099-MISC forms are held on-site for 6 tax years

# CURRENT YEAR CORRECTIONS

- If you determine that a corrected Form 1099-MISC is needed
  - Send Terry a 1099-MISC change request form as soon as the error is discovered
    - Corrected forms will be mailed according to the 1099-MISC print schedule

# PRIOR YEAR CORRECTIONS

- If you determine that a corrected Form 1099-MISC is needed for a prior year
  - Send Terry a 1099-MISC change request form
    - Specify and highlight the tax year
  - Prior year corrections cannot be processed until the current year has finished processing in April

# 2011 1099-MISC Timeline

- **DAFR7940** reports will be generated on Oct 21 and at month-end close in Nov, & Jan and on Dec 31
  - These reports will be mailed directly to the agency as a control report
  - If you do not receive your reports contact Terry as soon as possible
- **OCTOBER 21, 2011**
- **NOVEMBER 18, 2011**
- **DECEMBER 31, 2011**
- **JANUARY 13, 2012**

# 2011 1099-MISC Timeline

## JANUARY 2012

- 1/13/12
  - final day for agency on-line corrections
- 1/17/12
  - Run report of employee vendors with reportable payments
  - Distribute one copy to agencies, keep one copy for files
  - 43M Screen populated for agency viewing
- 1/17-20/12
  - Agencies submit corrections to SFMS for manual input
  - SFMS central inputs manual corrections

# 2011 1099-MISC Timeline

## JANUARY 2012 cont

- 1/23/12
  - 1099-MISC forms mailed to vendors from the Print Plant

## FEBRUARY 2012

- 2/1-29/12
  - SFMS 1099-MISC form correction entries process continue
- 2/08/12
  - Corrected 1099-MISC forms mailed to vendors from the Print Plant
- 2/29/12
  - Corrected 1099-MISC forms mailed to vendors from the Print Plant

# 2011 1099-MISC Timeline

## MARCH 2012

- 3/1– 31/12
  - SFMS 1099-MISC form correction entries process continues
- 3/21/12
  - Corrected 1099-MISC forms mailed to vendors from the Print Plant

## APRIL 2012

- 4/3/12
  - Final date for agencies to send requests for corrected 1099-MISC forms
- 4/4/12
  - Corrected 1099-MISC forms mailed to vendors from the Print Plant
- 4/23/12
  - 1099-MISC filed with IRS

# FAQ

- If I hire a contractor and the fees include travel reimbursement expenses, how are they reported?
  - If your agency is on an accountable plan, and
  - Travel expenses are substantiated, and
  - Any excess payment is reimbursed
  
- NO REPORTING IS REQUIRED
  - This may require a manual change

# FAQ

- How can a vendor get a copy if they cannot find their 1099-MISC?
  - Send a request for a copy to [Terry.S.Polston@state.or.us](mailto:Terry.S.Polston@state.or.us)
    - Include the tax year requested
    - Include the vendor address or fax number if they want the form faxed
      - 1099-MISC forms are held on-site for 6 tax years

# FAQ

- What if the vendor never received their 1099-MISC form?
  - Verify that a form was generated by checking the 43M screen
  - Verify the vendor address on the 52 screen
  - Request a reprint if necessary
    - If the form was returned undeliverable verification of the mailing address is required

# FAQ

- How do I report payments made with my agency SPOTS card?
  - No SPOTS card adjustments should be made
  - The bank will be reporting payments issued through payment cards (Form 1099-K)
    - If you enter reclass transactions the vendor payment will be reported twice

# FAQ

- Why do you send vendor questions about reporting to me?
  - SFMS does not have a relationship with the vendor
  - SFMS does not have any documentation regarding what payments are issued for
    - Services or supplies or reimbursements
  - SFMS will not change a reporting amount without an agency request

# FAQ

- When are corrected 1099-MISC and re-printed forms sent out?
  - The schedule for printing is:
    - 02/08/12
    - 02/29/12
    - 3/21/12
    - 4/4/12

- Examples of reportable payments
  - Box 7 – Non-Employee Compensation
    - Advertising
    - Auto repair
    - Construction
    - Custodial/maintenance/rubbish removal
    - Professional services
    - Attorney fees
      - If compensation then enter in box 7, use box 14 for gross payments from settlements
    - Consultants

- Examples of reportable payments
  - Box 6 – Medical & Health Care Services
    - Ambulance services
    - Dentists
    - Doctors
    - For-profit hospitals
    - Lab services
    - Private duty nurses
    - Rehabilitation centers
    - Psychiatrists, psychologists
    - Therapists

- Examples of reportable payments
  - Box 1- Rents
    - Office space
    - Parking lot space
    - Welfare rental assistance
    - Equipment

- Where can I find more information about 1099's?
  - [www.irs.gov/govts/fslg](http://www.irs.gov/govts/fslg)
    - Materials for governmental entities
  - [www.irs.gov/formspubs](http://www.irs.gov/formspubs)
    - Link to download forms and publications and other educational resources
  - Publication 15-A – Employer's Supplemental Tax Guide
  - General Instructions for Form 1099
  - Publication 1779 – Independent Contractor or Employee

# 1099-MISC

## Additional Information Sources:

Internal Revenue Service  
Federal, State, and Local Governments

Lori A. Stieber

[Lori.A.Stieber@irs.gov](mailto:Lori.A.Stieber@irs.gov)

Office: 503-587-3149

Fax: 503-326-5744

<http://www.irs.gov/govt/fslg/index.html>

# 1099-MISC Reporting by Other States for Oregon Payees

- The Oregon Department of Revenue (DOR) does not require 1099's to be sent to Oregon at this time. You can find this information in the Oregon Business Guide on page 21,  
<http://www.filinginoregon.com/pages/forms/index.html>
  - Business Registration/Oregon Business Guides/[Employer's Guide for Doing Business in Oregon](#)
- DOR requires that the Form WR, Annual Reconciliation, be filed in lieu of sending the 1099's. (in some situations)  
<http://www.oregon.gov/DOR/BUS/docs/2009Forms/206-012-09fill.pdf>

# QUESTIONS, THOUGHTS, IDEAS

- WHO
- WHAT
- WHERE
- WHEN
- WHY
- HOW

