

1099 DECISION TREE

WHAT DO YOU PAY THE VENDOR FOR?

RENT

Over \$600

NO

DO NOT
ISSUE 1099

YES

SERVICES

Over \$600

NO

DO NOT
ISSUE 1099

YES

ROYALTIES

Over \$10

NO

DO NOT
ISSUE 1099

YES

PAID BY.....

THEY WILL
ISSUE 1099

PAYPAL
OR CC

BANK
ACCOUNT

ATTORNEY?

INC?

NO

YES

Do Not Issue
1099

YES

NO

Issue
1099

Southern Tier Bookkeeping and Tax Services, LTd
www.SouthernTierBookkeeping.com

