IS THIS PAYMENT 1099 REPORTABLE?

Individuals

1. Is the payment being made to a person?
2. Is the payment for any one of the following?
   a. Rent (RT)
   b. Royalties (RY)
   c. Other Income (PR)
      i. Prizes / Awards that are not for services performed
      ii. Deceased Employee Pay
   d. Medical & Health care Payments (MD)
   e. Non-Employee Compensation (Services) (NC)
   f. Research Participant (with no IRB) (PR)

If the answer to both questions is YES, then the payment is 1099 reportable and a SSN/TIN is required.

Partnerships

1. Is the payment being made to a Partnership?
2. Is the payment for any of the following?
   a. Rent (RT)
   b. Medical & Health Care (MD)
   c. Non-Employee Compensation (Services) (NC)

If the answer to both questions is YES, then the payment is 1099 reportable and a TIN is required.

Corporation (LLC)

1. Is the payment being made to a Corporation?
2. Is the payment for one of the following?
   a. Medical & Health Care (MD)
   b. Non-Employee Compensation – LEGAN SERVICES ONLY (NC)

If the answer to both questions is YES, then the payment is 1099 reportable and a TIN is required.
**RENT (RT)**

Payments made to **individuals** or **partnerships** for all types of rent.

- Office Space
- Machine Rentals
- Pasture Rentals

Possible account Code: 712200 Rentals (excluding Auto)

**Royalties (RY)**

Payment made to an individual for royalty and patent payments.

Possible Account Codes: 712500 Commissions & Royalties
712501 Patent
712501 Royalty Payment

**Other Income (PR)**

Payment for a Prize / Award (not for services performed) to an **individual** who is not an employee. Also included the payment of a deceased employee’s wages and Research Participants.

Possible Account Codes: 714600 Awards (non-employee)
714605 Prizes/Awards to students
(given on academic performance)
633100 Death Benefit

**Medical & Health Care Payments (MD)**

Payments made to **individuals**, **partnerships**, and/or **corporations** for providing medical or health care services.

- Ambulatory Services
- Medical Technician Services
- Nursing Services
- Physician Treatment/Care
- Therapy – physical, psychological, behavior – all types
- Lab Exams including drug testing
- Medical Consultations
- Billing and Collections
Possible Account Codes:
711602 Contract Agreement – LRH Workmed MD
711603 Contract Agreement – Psychiatrist
712110 Professional & Technical Fee – Individual
712130 Open Medical
712140 Drug Testing

**Non-Employee Compensation (NC)**

Payment made to a non-employee **individual** or **partnership** for their services.

- Fees
- Commissions
- Prizes & Awards for services performed
- Professional Services (attorney, law firms, inc. companies, accountants, architects, contractors, engineers)
- Independent Contractors
- Honorariums
- Consultants
- Guest Lecturers
- Entertainers, Performers, Referees, Judges

Possible Account Codes:
711700 Subcontract $25,000 and under
711800 Subcontract $25,000 and over
712110 Professional & Technical Fee – Ind (Honorarium)
712120 Game Officials
712121 – 712125 Utah Public Radio Prof/Tech Fees
712850 Legal Fees
713020 Photography
712123 Professional & Tech Fee Ind. Managements