

# 1099 CORRECTIONS

Any changes to a Form 1099 AFTER it has been filed with the Internal Revenue Service requires a **CORRECTED** return.

AccuPay can prepare **CORRECTED** returns if the original return was processed through AccuPay's 1099 System.

**Note:** If the return has not been filed with the IRS, then you may simply **REPROCESS** the return.

These instructions pertain only to **CORRECTING** a return after it has been filed with the IRS.

1. Make your Changes on the **ORIGINAL 1099** as listed in the table below. See example on next page.
2. Submit the changes to AccuPay: Fax 925-945-6544 or email tech@accupayonline.com.

AccuPay does not E-file **CORRECTED** returns and will print all required copies of the 1096 and 1099 forms. **Sign and mail the RED copies to the Internal Revenue Service.**

Error	Original Form	Corrected Forms
Incorrect Payee Tax ID Number or Payee Name	Circle the incorrect information and write the corrected information on the original form.  Note: Original data must still be visible.	Two 1099s will be prepared for each affected payee: <input type="checkbox"/> On the incorrect ID/Name 1099, the Corrected Box will be checked and all amounts will be ZERO. <input type="checkbox"/> On the correct ID/Name 1099, the Corrected Box will NOT be checked and all money amounts will be shown. <input type="checkbox"/> The 1096 will include the following statement: <b>"FILED TO CORRECT NAME OR TIN"</b>
Incorrect Money Amount	Circle the change to be made and write the correct amount on the original form.	One 1099 will be prepared for each affected payee along with a Form 1096 Transmittal. On the 1099: <input type="checkbox"/> The corrected amount will be shown. <input type="checkbox"/> The Corrected Box will be marked.
Money Reported on the Wrong Type of 1099	<ol style="list-style-type: none"> <li>1. Circle the original box and change to zero.</li> <li>2. Write the correct 1099 form type and the type of payment to being reported.</li> </ol>	Two sets of forms will be prepared: <input type="checkbox"/> On the <b>incorrect 1099 type</b> , the Corrected Box will be checked and the money amount will be reported as zero. A separate Form 1096 Transmittal will be produced. <input type="checkbox"/> On the <b>correct 1099 type</b> , the Corrected Box will NOT be checked and all money amounts will be shown. A separate Form 1096 Transmittal will include the statement: <b>"FILED TO CORRECT DOCUMENT TYPE"</b>
Money Reported in the Wrong Box	Circle the 2 boxes. Change the original box to zero. Enter the amount in the correct box.	One 1099 will be prepared for each affected payee. <input type="checkbox"/> ZERO will be shown in the original box. <input type="checkbox"/> The money will be shown in the correct box. <input type="checkbox"/> The Corrected Box will be checked <input type="checkbox"/> Form 1096 Transmittal will be prepared.

**Fees:** Basic Fee (includes first 5 payees).....\$22.00  
 Each additional payee (after first 5)..... \$ 1.20

# SAMPLE CORRECTION

01.21 0018-401-M 18  
0018 401M 0007  VOID  CORRECTED

PAYER'S name, street address, city, state, ZIP code and phone no. SHERWOOD FOREST FINANCE CO 6209 WAVERLY LANE LONDON CA 94966  (925) 945-1660			1 Rents \$	OMB No. 1545-0115 <b>2008</b> Form 1099-MISC	<b>Miscellaneous Income</b>  <b>Copy C For Payer</b> For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S Federal ID number 94-1234567 RECIPIENT'S ID number 123-85-2551 2nd TIN Not. <input type="checkbox"/>			2 Royalties \$		
RECIPIENT'S name, street address, city, state, and ZIP code ROBIN HOOD 2745 FOREST ST WALNUT GROVE CA 96251			3 Other income \$	4 Federal income tax withheld \$	
Account Number (optional)	15a Section 409A deferrals \$	15b Section 409A income \$	5 Fishing boat proceeds \$	6 Medical and health care payments \$	
			7 Nonemployee compensation \$ 2008.00	8 Substitute payments in lieu of dividends or interest \$	
			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	
			13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
			16 State tax withheld \$	17 State/Payer's state no. \$	
				18 State income \$	

Form 1099-MISC Department of the Treasury-Internal Revenue Service

0018 401M 0020  VOID  CORRECTED

PAYER'S name, street address, city, state, ZIP code and phone no. SHERWOOD FOREST FINANCE CO 6209 WAVERLY LANE LONDON CA 94966  (925) 945-1660			1 Rents \$ 12000.00	OMB No. 1545-0115 <b>2008</b> Form 1099-MISC	<b>Miscellaneous Income</b>  <b>Copy C For Payer</b> For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S Federal ID number 94-1234567 RECIPIENT'S ID number 94-1233446 2nd TIN Not. <input type="checkbox"/>			2 Royalties \$		
RECIPIENT'S name, street address, city, state, and ZIP code NOBLE MANAGEMENT CO ONE TOWER PLACE #200 LONDON CA 94960			3 Other income \$	4 Federal income tax withheld \$	
Account Number (optional)	15a Section 409A deferrals \$	15b Section 409A income \$	5 Fishing boat proceeds \$	6 Medical and health care payments \$	
			7 Nonemployee compensation \$	8 Substitute payments in lieu of dividends or interest \$	
			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	
			13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
			16 State tax withheld \$	17 State/Payer's state no. \$	
				18 State income \$	

Form 1099-MISC Department of the Treasury-Internal Revenue Service

0018 401M 0030  VOID  CORRECTED

PAYER'S name, street address, city, state, ZIP code and phone no. SHERWOOD FOREST FINANCE CO 6209 WAVERLY LANE LONDON CA 94966  (925) 945-1660			1 Rents \$	OMB No. 1545-0115 <b>2008</b> Form 1099-MISC	<b>Miscellaneous Income</b>  <b>Copy C For Payer</b> For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S Federal ID number 94-1234567 RECIPIENT'S ID number 555-66-7777 2nd TIN Not. <input type="checkbox"/>			2 Royalties \$		
RECIPIENT'S name, street address, city, state, and ZIP code JONATHAN ARCHER 1614 SPRING ST NOTTINGHAM CA 95622			3 Other income \$	4 Federal income tax withheld \$	
Account Number (optional)	15a Section 409A deferrals \$	15b Section 409A income \$	5 Fishing boat proceeds \$	6 Medical and health care payments \$	
			7 Nonemployee compensation \$ 1250.00	8 Substitute payments in lieu of dividends or interest \$	
			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	
			13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
			16 State tax withheld \$	17 State/Payer's state no. \$	
				18 State income \$	

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