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: ☐ On the incorrect ID/Name 1099, the Corrected Box will be checked and all amounts will be ZERO. ☐ On the correct ID/Name 1099, the Corrected Box will NOT be checked and all money amounts will be shown. ☐ The 1096 will include the following statement: "FILED TO CORRECT NAME OR TIN"
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: The corrected amount will be shown. The Corrected Box will be marked.
Money Reported on the Wrong Type of 1099	 Circle the original box and change to zero. Write the correct 1099 form type and the type of payment to being reported. 	Two sets of forms will be prepared: ☐ On the incorrect 1099 type, the Corrected Box will be checked and the money amount will be reported as zero. A separate Form 1096 Transmittal will be produced. ☐ On the correct 1099 type, the Corrected Box will NOT be checked and all money amounts will be shown. A separate Form 1096 Transmittal will include the statement: "FILED TO CORRECT DOCUMENT TYPE"
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. ZERO will be shown in the original box. The money will be shown in the correct box. The Corrected Box will be checked Form 1096 Transmittal will be prepared.
	e (includes first 5 payees) litional payee (after first 5)	

SAMPLE CORRECTION

PAYER 5 name, street addre	7 ess. city. state. 2	ZIP code and	VOID	CORRECT	1 Rents		OMB No. 1545-0115	Miscellaneou	
PAYER'S name, street address, city, state, ZIP code and phone no.					\$		2008	Incom	
SHERWOOD FOREST FINANCE CO					2 Royalti	es	Form 1099-MISC		
6209 WAVERLY LANE LONDON CA 94966					\$ Other in	ncome	4 Federal income tax	Copy (
20112011 011 71					\$		withheld	For Privacy A	
(925) 945-1660					5 Fishing	boat proceeds	6 Medical and health and Paperwo Reduction A		
			NT'S ID number 2nd TIN Not. 3 - 85 - 2551			ployee	Substitute payments	Notice, see th	
RECIPIENT'S name, street address, city, state, and ZIP code					7 comper	2008.00	8 lieu of dividends or in	Instructions for	
					9 Payer n	nade direct sales 00 or more of	\$	Forms 1099 1098, 5498	
ROBIN HOOD 2745 FOREST ST					consum buyer (r	ner products to a ecipient)	10 Crop insurance proce	eds and W-20	
WALNUT GROVE		1			for resa 13 Excess paymer	anidos noseebute	14 Gross proceeds paid to an attorney	11	
					\$		\$	12	
Account Number (optional)	15a Section 40	09A deferrals 15b Section 409A income			16 State ta	x withheld	17 State/Payer's state no	18 State income	
Form 1099-MISC	\$		1.9		1.3		Department of	the Treasury-Internal Revenue Service	
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0018 401M 002	0		vоір Г	CORRECT	En	6100	500.00		
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SHERWOOD FOR		NCE CO			2 Royaltie	2 Royalties	Form 1099-MISC	0	
LONDON CA 94					3 Other in	come	4 Federal income tax withheld	Copy 0 For Paye	
					\$		\$	For Privacy A	
(925) 945-166 PAYER'S Federal ID number	0	RECIPIENT'S II	Daumhor	O TINI N-A	1	boat proceeds	6 Medical and health care payments	and Paperwoo Reduction A	
PAYER'S Federal ID number RECIPIENT'S ID number 2nd TIN Not. 94 - 1234567 94 - 1233446				7 Nonema	ployee	8 Substitute payments in lieu of dividends or in	Notice, see the		
RECIPIENT'S name, street a	ddress, city, sta	te, and ZIP co	ode		\$			Instructions fo	
NODIE MANAGE	MENTE CO				of \$5,00	nade direct sales 10 or more of	\$	1098, 5498	
NOBLE MANAGEMENT CO ONE TOWER PLACE #200					buyer (r	consumer products to a buyer (recipient) for resale		eds and W-20	
LONDON CA 94	960				13 Excess paymen	golden parachute ts	14 Gross proceeds paid to an attorney	11	
		1			\$		\$	12	
Account Number (optional) NOB 2350	15a Section 409A deferrals 15b Section 409A income		16 State tax withheld 17 State/Payer's state no.		18 State income				
Form 1099-MISC			1.		1 4		Department of	the Treasury-Internal Revenue Service	
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0010 4011 002	0		[
PAYER'S name, street addre		IP code and r	VOID L	CORRECT	1 Rents		OMB No. 1545-0115	Miscellaneous	
PAYER'S name, street address, city, state, ZIP code and phone no.					\$		2008	Income	
SHERWOOD FOREST FINANCE CO					2 Royaltie	s	Form 1099-MISC	2	
6209 WAVERLY LANE LONDON CA 94966					\$ Other in	come	Federal income tax	Copy (For Paye	
		555	-06-7	777	\$		\$	For Privacy Ac	
(925) 945-166	0	_			1	boat proceeds	6 Medical and health care payments	and Paperwor Reduction Ac	
PAYER'S Federal ID number	> /	RECIPIENT'S II 555-66	1	2nd TIN Not.	7 Nonemp	loyee	Substitute payments i	Notice, see th	
94-1234567	ddress, citv. sta				\$ compen	sation 1250.00		Instructions fo	
94-1234567 RECIPIENT'S name, street at	.,, ,				9 Payer m	ade direct sales 0 or more of	\$	Forms 1099 1098, 5498	
RECIPIENT'S name, street ac					consum buyer (re	er products to a	10 Crop insurance proceed		
RECIPIENT'S name, street as					for resal	e	\$. Gross proceeds paid		
RECIPIENT'S name, street ac	ST				13 Excess	golden parachute	14 to an attendar	11	
RECIPIENT'S name, street and JONATHAN ARCH 1614 SPRING S	ST				13 Excess paymen	golden parachute ts	14 to an attorney	11 12	