

**EASTERN IOWA TAX & ACCOUNTING, LLC**

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146 Obrian St, Goose Lake, IA 52750

Dear Client:

Attached is a document(s) containing those who were issued 1099's and/or W-2's last year.

**Please verify the names, addresses and social security numbers**, and fill in the 2025 payment made. If you made payments to someone in 2025 who is not on the enclosed list, please add all the needed information (i.e. name, address and social security number and type of payment) using the attached **1099 Information Form**.

To obtain information from a recipient, you should send them a **Form W-9 Request for Taxpayer Identification Number and Certification**. We will attach a blank Form W-9, and Form W-9 can also be found on the IRS website ([www.irs.gov](http://www.irs.gov)).

You should file Form 1099-MISC, Miscellaneous Information and/or Form 1099-NEC, Nonemployee Compensation to:

- Report any amount of federal income tax withheld under the backup withholding rules (Form 1099-MISC or Form 1099-NEC).
- Report payments of \$10 or more made in the course of a business in royalties or broker payments in lieu of dividends or tax-exempt interest (Form 1099-MISC).
- Report payments of \$600 or more made in the course of a business in rents, prizes and awards, other income and for other specified purposes, including gross proceeds paid to an attorney (Form 1099-MISC).
- Report payments of at least \$600 in the course of a business to a person who's not an employee for services, including payments to an attorney (Form 1099-NEC).
- Report sales totaling \$5,000 or more of consumer products to a person on a buy-sell, a deposit-commission, or other commission basis for resale (Form 1099-MISC or Form 1099-NEC).
- Payers file Forms 1099-MISC and 1099-NEC with the IRS and provide them to the person or business that received the payment.

You should file a Form 1099-DIV or 1099-INT if you paid \$10 or more in dividends or interest.

The IRS may charge penalties for **each** information return you didn't file correctly or on time, and for **each** payee statement you didn't provide correctly on time.

**1099's and W-2's must be submitted to the IRS and SSA no later than January 31, 2026 or the above penalties will apply.**

If you paid W-2 wages, please include copies of each employee's gross wages and taxes withheld. Also, we will need copies of any 941, 943 and/or 944, state withholding, state unemployment and federal unemployment tax deposits made.

If there is mileage for personal use of company vehicles or health insurance (only in case of an employee that owns more than 2% of an S Corp) that needs to be added to the W-2's, please provide that information.

These forms will be submitted electronically to the IRS. Upon completion and payment, recipient copies can either be mailed by our office or picked up for distribution by you. Postage will be applied to your invoice.

**Mail, drop off, or upload to our website the above information at [EIATAX.COM](http://EIATAX.COM) as soon as possible.**

**Please return the needed information to our office no later than January 15, 2026.** These informational returns needed to be postmarked/hand delivered to the recipients no later than January 31, 2026.