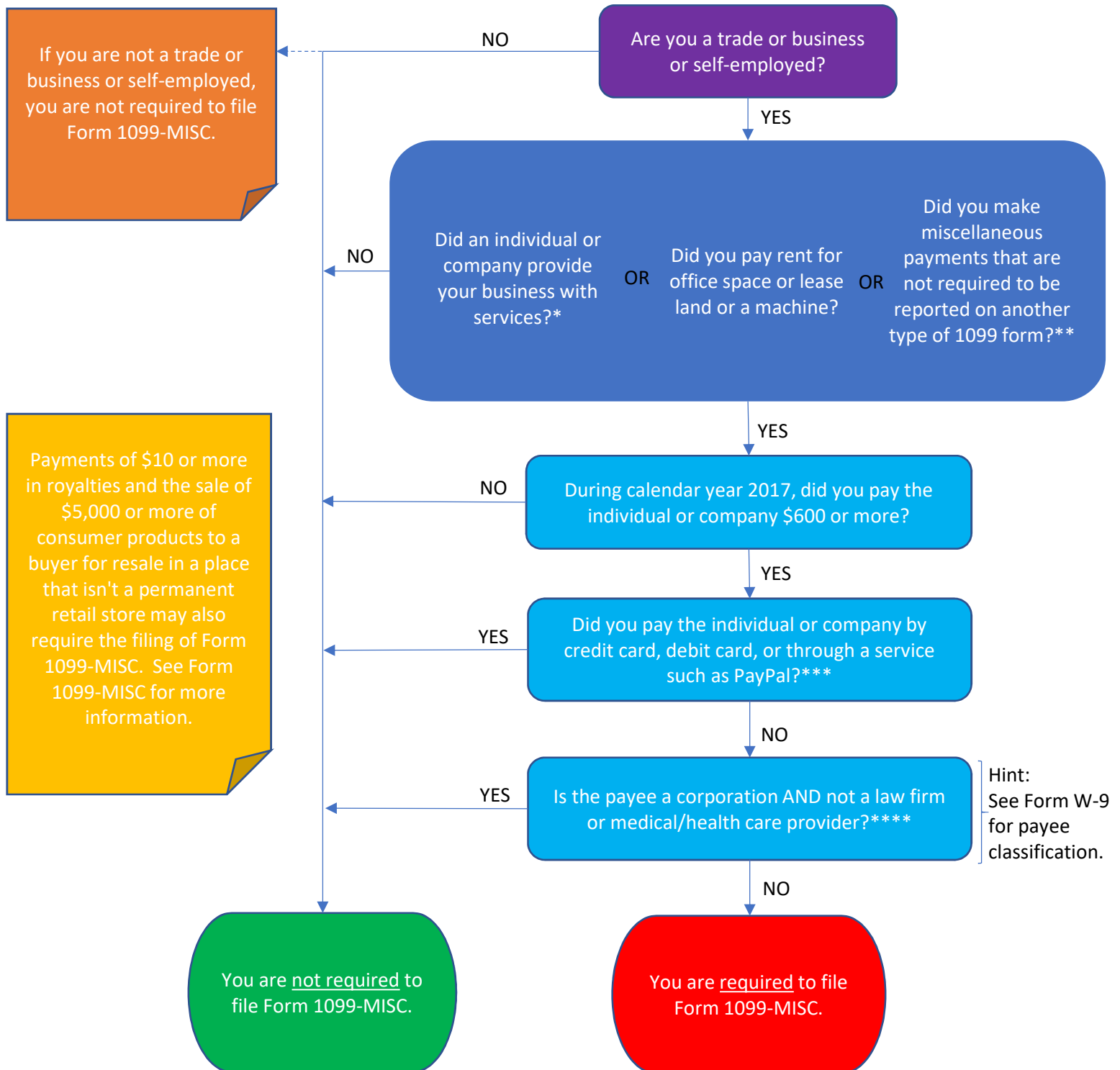


DECISION TREE
AM I *REQUIRED* TO FILE FORM 1099-MISC?



* Examples of services: subcontractors, independent contractors, consultants, and repair and maintenance services.

** Examples of miscellaneous payments: medical and health care payments, proceeds and fees paid to attorneys, prizes and awards, and other payments described in the Form 1099-MISC instructions that are not specifically reported on other types of 1099 forms. See Decision Tree "Which 1099 Form Should I Use?" at www.CarbonariCPA.com.

*** Payments by cash, check, or Chase QuickPay type payments are required to be reported, however, payments by credit and debit cards, or PayPal type payments are not.

**** Payments to a C or S corporation or an LLC treated as a corporation are not required to be reported on Form 1099-MISC, however, this exception does not apply to payments to attorneys and medical and health care providers.