

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 by 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).

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: <ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> • The corrected amount will be shown. • The Corrected Box will be marked.
Money Reported on the Wrong Type of 1099	<ol style="list-style-type: none"> 1. Circle the original box and change to zero. 2. Write the correct 1099 form type and the type of payment to being reported. 	Two sets of forms will be prepared: <ul style="list-style-type: none"> • 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. <ul style="list-style-type: none"> • 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.

Fees: Basic Fee (includes first 5 payees).....\$15.00
 Each additional payee (after first 5)..... \$ 1.00

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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 2008 Form 1099-MISC	Miscellaneous Income Copy C For Payer 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			2 Royalties \$			
RECIPIENT'S ID number 123-85-2551			3 Other income \$	4 Federal income tax withheld \$		
2nd TIN Not. <input type="checkbox"/>			5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name, street address, city, state, and ZIP code ROBIN HOOD 2745 FOREST ST WALNUT GROVE CA 96251			7 Nonemployee compensation \$ 2008.00	8 Substitute payments in lieu of dividends or interest \$		
Account Number (optional)			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 \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		11 12
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 2008 Form 1099-MISC	Miscellaneous Income Copy C For Payer 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			2 Royalties \$			
RECIPIENT'S ID number 94-1233446			3 Other income \$	4 Federal income tax withheld \$		
2nd TIN Not. <input type="checkbox"/>			5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name, street address, city, state, and ZIP code NOBLE MANAGEMENT CO ONE TOWER PLACE #200 LONDON CA 94960			7 Nonemployee compensation \$	8 Substitute payments in lieu of dividends or interest \$		
Account Number (optional) NOB 2350			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 \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		11 12
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 2008 Form 1099-MISC	Miscellaneous Income Copy C For Payer 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			2 Royalties \$			
RECIPIENT'S ID number 555-66-7777			3 Other income \$	4 Federal income tax withheld \$		
2nd TIN Not. <input type="checkbox"/>			5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name, street address, city, state, and ZIP code JONATHAN ARCHER 1614 SPRING ST NOTTINGHAM CA 95622			7 Nonemployee compensation \$ 1250.00	8 Substitute payments in lieu of dividends or interest \$		
Account Number (optional)			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 \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		11 12
17 State/Payer's state no. \$	18 State income \$					

Form **1099-MISC** 899MCR Department of the Treasury-Internal Revenue Service