

January 11, 2018

Attention: ALL BUSINESSES AND FREELANCERS:  
Subject: NON-EMPLOYEE COMPENSATION, ETC.

**THE FEDERAL GOVERNMENT MUST NOW RECEIVE ALL 1099s NO LATER THAN JANUARY 31, 2018**

**If you haven't gotten us your 1099 info, this is your first and last reminder!**

If you have paid anyone \$600 or more during the calendar year 2017 for business fees, services, interest, (including mortgage or loan payments made to someone other than a bank), commissions, dividends and /or business rent, and you would like us to prepare your "1099s" and transmittal forms, please send us your schedule of payments. NOTE: payments to Partnerships, Law Firms [even if incorporated], LLC's or LLP's are not exempt from receiving 1099s. Only corporations (other than law firms) are exempt from receiving 1099's.

If you've paid anyone for services for 2017 and want to deduct the expense, not filing a 1099 may cause the deduction to be disallowed upon examination. Please note: not filing 1099 forms or filing incorrect 1099 forms may be subject to penalties if the amounts paid are reported on a tax return.

The following recipients (not payers) are exempt:

- Corporations, except for law firms;
- Employees with taxes withheld;
- Documented payments for reimbursement of expenses and/or purchases.

Please use the following example format [examples from our polling - next year - heroic women!]:

NAME	ADDRESS	SOCIAL SECURITY # OR FEDERAL ID #	TOTAL PAID
Donald J. Trump	The White House	666-11-1111	₽ 56545400.00 Russian Rubles
Jared Kushner	The Big House	999-99-9999	¥ 6444800.00 Chinese Yuan
Harvey Weinstein	The Dog House	222-22-2222	1,000,000 "Bitch Slaps"

Please send us lists for each category (fees, services, commissions, rent, dividends and interest) if applicable.

**HOW:** You can mail them in, drop them off [all in one envelope, please], email or fax the information to us [if using email or faxing, please call to confirm receipt]. Our contact information is as follows:

BRAVERMAN CPA PC  
520 8<sup>th</sup> Avenue Suite 2001  
New York, NY 10018  
Tel: (212) 989 0009  
Fax: (212) 989 6977  
Email: [mtrianno@bravermanpany.com](mailto:mtrianno@bravermanpany.com) [Subject: 1099 Filings]

**WHEN:** To enable us to prepare and send them to you in time for you to review and mail them out to your recipients by January 31, **we must receive all information BY TUESDAY, JANUARY 23.**

**Please note that we will be sending you the 1099's for you to review and send to recipients [once they are approved]. We will e-file the 1096 transmittal forms to the Internal Revenue Service once they are confirmed. If you would like us to mail the recipients the 1099s for you, there will be a charge for postage/delivery if there are more than 4.**

**The charge for preparing the 1099's and corresponding transmittals (1096's) is \$125 (for up to four recipients) plus \$25 for each additional 1099.**

Attached to this e-mail is Form W9, please make sure you have these forms on file for each one of your recipients, including ones getting these 1099's and all freelancers, always , before they are ever paid.

If you have any questions, please call us or email us. Also, don't forget to visit our website:

**[www.bravermanpany.com](http://www.bravermanpany.com)**

*Finally, if you no longer wish to receive tax reminders from us, simply reply and ask not to be contacted via email; we will remove you from our email list.*