

**Chrest CPA Tax & Financial PC
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It's that time to start thinking of the tax year-end. One of the jobs to accomplish at this time is to issue 1099 forms.

The IRS sets requirements that REQUIRE you to file a 1099 form for:

Any non-corporate entity that you paid more than \$600.00 during the calendar year ending 12/31/2009 - This would include individuals, LLC or Partnerships.

Information needed for the above mentioned payees:

- Name
- Social Security Number/Federal ID Number
- Address
- Total Dollar amount you paid during 2009

There are penalties set by the IRS for not filing this form. We will not be responsible for penalties that arise due to your tardiness or non-filing. The form must be issued to the payee by 1/31/2010. Please gather your data and give it to us by 1/20/2010 if you wish us to prepare these forms on your behalf. Our normal billing rates apply for this service.

Thank You.

Brian F Chrest CPA
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