



Reminder to file certain Forms 1099-MISC with the IRS by January 31, 2017

Closing the distance

On October 28, 2016, the IRS posted [IR-2016-143](#) to remind employers of the new filing deadlines for certain Forms 1099-MISC, as required by Public Law 114-113, Division Q, Section 201 in order to facilitate verification of tax returns by the IRS.

Beginning with tax year 2016, Forms 1099-MISC reporting non-employee compensation must be filed with the IRS by January 31, 2017. Payments of non-employee compensation required to be reported in box 7 generally include fees, commissions, prizes, and awards for services performed for your trade or business by an individual who is not your employee (e.g., an independent contractor). For other payments subject to reporting on Forms 1099-MISC, the filing deadline is February 28, 2017 if filing by paper or March 31, 2017 if filing electronically. Further, the due dates for furnishing payee statements remain unchanged.

The IRS also recently published the 2017 versions of Form 1099-MISC and Instructions for Form 1099-MISC. For the current tax year form and other versions, refer to the [1099-MISC Product Page](#). Please note that no substantive changes have been made to the actual forms as a result of the accelerated filing deadlines.

[Publication 1220](#) has also been updated to reflect the new due date and additional information regarding applications for an extension of time to file via Form 8809. The September 2016 revision of [Form 8809](#) includes a new field under Line 6 to allow an extension of time to be requested with respect to "1099-MISC reporting nonemployee compensation (NEC) payments in box 7." In such cases, an extension must be requested by January 31. If an automatic extension is received, an additional extension of time (not exceeding 30 days) may be requested by submitting a second Form 8809 before the end of the first extension period.

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