

ELEVATE

1099 Prep Checklist

Common payments that may require a 1099 filing.

- Rent paid for business space
- Royalties paid
- Payments to attorneys
- Interest paid on business loans to individuals (not banks)
- Services performed by non-employees-including parts/materials
- Cleaning or janitorial services-landscaping, snow removal, repairs
- General maintenance
- Advertising, marketing, or computer support

If you paid \$600 or more in 2025 to any individual or entity in the categories above, a Form 1099 may be required.



If you have any questions about 1099 filing requirements, please don't hesitate to reach out – our team is happy to help ensure your filings are accurate and timely.