

How to correct a 1099 after the original has been filed

I. Filing Corrected Returns on Paper Forms

If you filed a return with the IRS and later discover you made an error on it, you must:

1. Correct it as soon as possible and file Copy A and Form 1096 with your Internal Revenue Service Center. Identify the correction needed based on **Error Type 1 or 2**; then follow the steps to make the corrections and file the form(s).
2. Furnish statements to recipients showing the correction.
When making a correction, complete all required information

Do not cut or separate forms that are two or three to a page. Submit the entire page even if only one of page is completed.

Error Type 1 Incorrect money amount(s), code, or checkbox or Incorrect address or Incorrect payee name or Return was filed when one should not have been filed

These errors require only one return to make the correction). **Caution:** If you must correct a TIN and/or an address and name follow the instructions under Error 2, instead of these instructions

A. Form 1098, 1099, 5498, or W-2G

1. Prepare a new information return.
2. Enter an "X" in the "CORRECTED" box (and date (optional)) at the top of the form.
3. Correct any recipient information such as money amounts & address. Report other information as per original return

B. Form 1096

1. Prepare a new transmittal Form 1096
2. Provide all requested information on the form as it applies to Part A, 1 and 2
2. File Form 1096 and Copy A of the return with the appropriate service center.
3. Do not include a copy of the original return that was filed incorrectly.

Error Type 2 No payee TIN (SSN, EIN, or ITIN) or Incorrect payee TIN or Incorrect Name AND Address or Original return filed using wrong type of return

This will require two separate returns to make the correction properly. Read and follow all instructions for both Steps 1 and 2
Note: You do not have to file corrected return for an incorrect payer information. TIN or incorrect payer name and address

Step 1. Identify incorrect return submitted

- A. Prepare a new information return.
- B. Enter an "X" in the "CORRECTED" box (and date optional)) at the top of the form.
- C. Enter the payer, recipient, and account number information exactly as it appeared on the original incorrect return; however, enter 0 (zero) for all money amounts

Step 2. Report correct information

A. Form 1098, 1099, 5498, or W-2G

1. Prepare a new information return.
2. Do not enter an "X" in the "CORRECTED" box at the top of the form. Prepare the new return as though it is an original.
3. Include all the correct information on the form including the correct TIN, name, and address.

B. Form 1096

1. Prepare a new transmittal Form 1096.
2. Enter the words "Filed To Correct TIN, Name, and/or Address" or "Filed to Correct Return" in the bottom margin of the form.
3. Provide all requested information on the form as it applies to the returns prepared in **Steps 1 and 2**.
4. File Form 1096 and Copy A of the return with the appropriate service center.
5. Do not include a copy of the original return that was filed incorrectly.

See next page when the error has to do with reporting your company info incorrectly (PAYER)

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Error Reporting Payer Taxpayer Identification Number TIN or Payer name

If you sent in the original 1099s and 1096 with your incorrect business name or Federal ID number

Write a letter to IRS/MCC containing the following information:

1. Name and address of your business
2. A description of the error (provide incorrectly filed name and TIN number)
3. Tax year of the error
4. Your correct TIN number
5. Type of return(s) filed
6. Number of payees submitted
7. Filing method used (paper, electronic, or magnetic media)

Send the letter to IRS-Martinsburg Computing Center, Information Reporting Program, 240 Murall Drive, Kearneysville, WV 25430

If you realize duplicate reporting or a large percentage of incorrect information has been filed, contact the information reporting customer service site at 1-866-455-7438 for further instructions.

Tips

Do not staple the forms to Form 1096.

Form 1096. Use a separate Form 1096 for each type of return you are correcting. For the same type of return, you may use one Form 1096 for both originals and corrections.

Corrected Checkbox : Enter an “X” in the corrected checkbox only when correcting a form previously filed with the IRS or furnished to the recipient.

Account number. If the account number was provided on the original return, the same account number must be included on both the original and corrected return to properly identify and process the correction. If the account number was not provided on the original return, do not include it on the corrected return.

Recipient's statement. You may enter a date next to the “CORRECTED” checkbox. This will help the recipient in the case of multiple corrections.

Where to File Form 1099 and 1096

Address envelope to:

Department of Treasury

Internal Revenue Service Center

For an address see below -select the center where you business is located

Alabama, Arizona, Arkansas, Connecticut, Delaware, Florida, Georgia, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Texas, Vermont, Virginia, West Virginia	Austin, TX 73301
Alaska, California, Colorado, District of Columbia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Maryland, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Utah, Washington, Wisconsin, Wyoming	Kansas City, MO 64999
If your legal residence or business is outside the United States	Austin, TX 73301

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