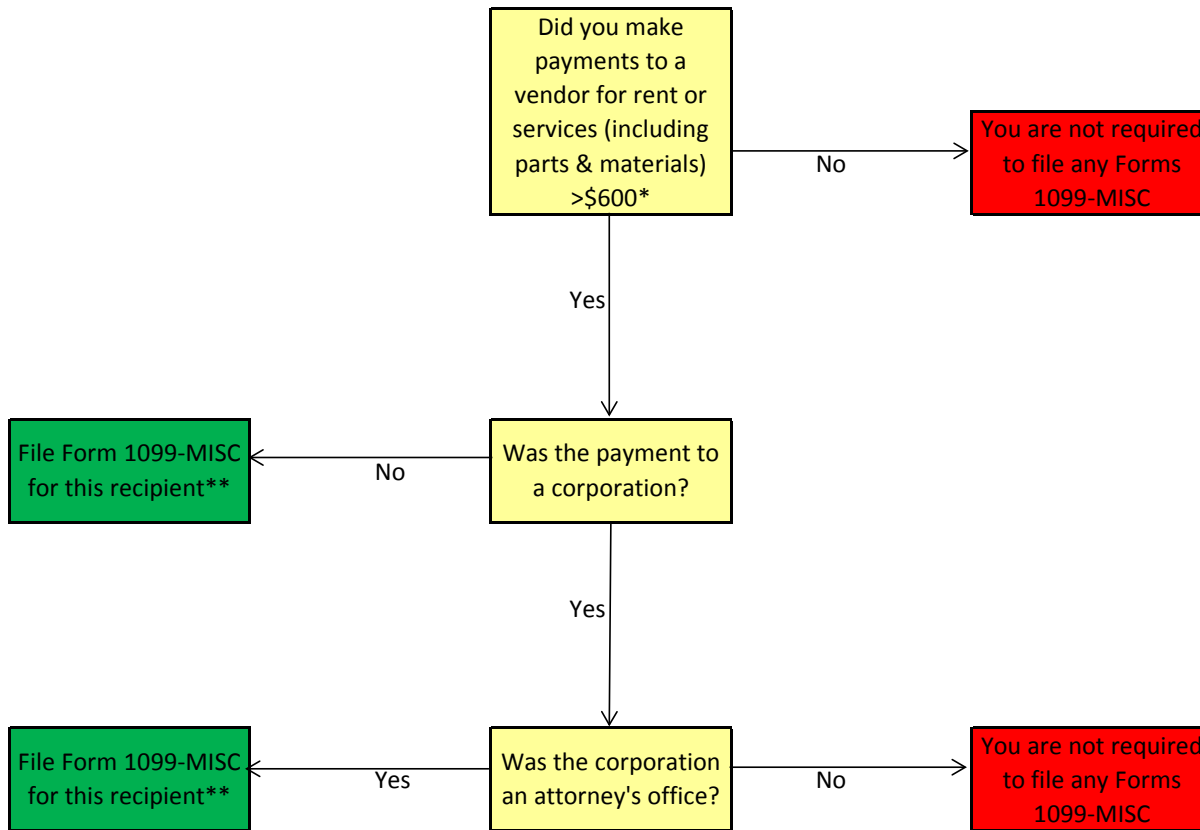


1099-MISC Filing Requirements



* Form 1099-MISC only needs to be filed for payments for services in the ordinary course of business. A rental activity (residential or commercial) is not considered a trade or business and thus are exempt from issuing Form 1099-MISC.

**Form 1099-MISC must be filed on original IRS forms obtained either through the IRS or your local office supply store. You cannot complete, print and file Form 1099-MISC from online forms. For complete instructions regarding filing Form 1099-MISC see IRS instructions <http://www.irs.gov/pub/irs-pdf/i1099misc.pdf>

Form 1099-MISC is the most common 1099 form filed, however there are also forms for interest and dividends paid. The instructions for each of these forms can be found on the IRS website as follows:

Form 1099-INT http://www.irs.gov/pub/irs-pdf/i1099int_11.pdf

Form 1099-DIV http://www.irs.gov/pub/irs-pdf/i1099div_11.pdf