

# 1099-MISC Tax Form Setup

For non-employees who earned more than \$600.00 annually and did not have taxes withheld, a Federal 1099-MISC Tax form must be prepared and sent to the individual each tax year. A Federal 1096 Summary form, which summarizes all 1099 forms, also is prepared and signed by the County Program Director or Council Officer. The 1099 and 1096 forms are sent to IRS. If amount is \$1200 or more, then Missouri Forms 99 and 96 must be completed and sent to Missouri Department of Revenue. In QuickBooks (QB), the following items must be established by the Bookkeeper and by the QB Administrator in the following order:

- ★ Set Preferences for 1099 Form (Administrator only)
- ★ Identify non-employee as a **vendor** eligible for 1099
- ★ Print Vendor Check under Write checks
- ★ Obtain 1099 and 1096 forms for the current tax year from IRS.  
<http://www.irs.gov/Businesses/Online-Ordering-for-Information>Returns-and-Employer>Returns>
- ★ Print 1096 Summary and 1099-MISC forms data from QuickBooks onto pre-printed 1099 and 1096 forms.
- ★ Enter data **online** for Missouri Forms 99 and 96 for the current tax year from Missouri Department of Revenue.  
<http://dor.mo.gov/forms/MO-99MISC.pdf>      <http://dor.mo.gov/forms/MO-96.pdf>

### Two rules apply:

- ★ You must have the most recent Payroll updates from Intuit for the current tax year. (Employees, Get Payroll Updates)
- ★ The non-payroll amount for any individual must be greater than **\$600.00 for Federal reporting** and greater than **\$1,200.00 for Missouri reporting**.

### Preference Change - performed by QB Administrator

1. Select **Edit, Preferences** from menu bar.
2. Scroll and Select **Tax 1099** on the left side menu
3. Select **Company Preference** tab.
4. Select **Yes** for "Do you file 1099-MISC Forms?"
5. Select **Click here** under the option, **If you want to map your accounts to boxes on Form 1099-MISC.**
6. Change **Show 1099 Accounts to Show all Accounts** and select the appropriate expense account that your offices uses for non-payroll or professional service or contractual obligations.
7. Select **2900-Non Payroll** or **5600-Professional Services** or **6400-Other Contract** and change from **Omit these payments from 1099** to **Box 7: Nonemployee compensation**.
8. Click **Save and Close**.

Accounts used for 1099	Account type	Apply payments to this 1099 box
2900 · Non Payroll Salaries	Expense	Box 7: Nonemployee Compensation
3100 · Travel	Expense	Omit these payments from 1099
5100 · AllTypeOfSupplies	Expense	Omit these payments from 1099
5600 · Professional Services	Expense	Box 7: Nonemployee Compensation

### Edit Vendor for 1099 Eligibility - Performed by the Bookkeeper

- From the **Vendors** menu, select **Vendor Center**.
- Double-click the **vendor name** for whom you want to file 1099-MISC Forms.
- In the **Edit Vendor** screen, select **Tax Settings** on left side bar.
- Enter the Vendor's social security number, or if business, enter employer ID number.
- Place checkmark preceding **Vendor Eligible for 1099**.
- Select **OK** to save.

## Prepare Vendor Check under Write Checks – performed by Bookkeeper

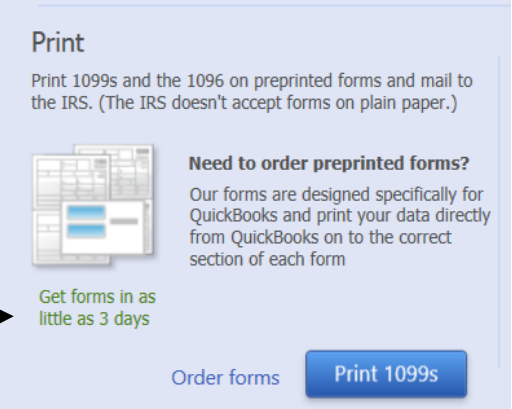
Remember to **use the account number specified in the 1099 Preferences** so QuickBooks can track the vendor's check payment.

**Counties with no QuickBooks Enhanced Payroll Plan** manually must prepare the Federal 1099 and 1096 forms, obtained from the IRS order site. The Missouri Forms 99 and 96 may be prepared online. See page 1 for web links.

## Counties with QuickBooks Enhanced Payroll Plan

### Print 1099 Summary and 1099-MISC Forms – performed by Bookkeeper

- ★ Select **Vendors** from menu bar, **Print/EFile 1099s, 1099 Wizard**.
- ★ Select **Get Started** button. A list of 1099 Vendors displays.
- ★ Select appropriate 1099 Vendors if not already checked. Select **Continue**.
- ★ **Verify** eligible 1099 Vendors. Select **Continue**.
- ★ Review vendor accounts for 1099 forms. Correct, if necessary. Select **Continue**.
- ★ View Included Payments. View Excluded Payments, if necessary. Select **Continue**.
- ★ Confirm the 1099 Entries. **Total Included 1099** data will display. Also, Total Unmapped (for example, travel or supply reimb.) 1099 data displays but will not be included on 1099-MISC form. Select **Continue**.
- ★ Select a **Filing Method**.
- ★ QuickBooks will print only the 1099 data on a pre-printed 1099-MISC form. See instructions. →
- ★ Select **Print 1099s** button.
- ★ **Print 1096** summary form. **Contact name** should be County Program Director.



Print

Print 1099s and the 1096 on preprinted forms and mail to the IRS. (The IRS doesn't accept forms on plain paper.)

Need to order preprinted forms?  
Our forms are designed specifically for QuickBooks and print your data directly from QuickBooks on to the correct section of each form

Get forms in as little as 3 days

Order forms **Print 1099s**

## Report Non-Payroll Expense to Missouri

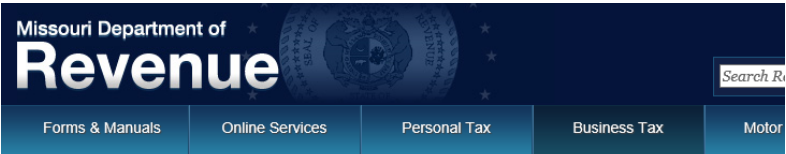
If the Extension Council paid a non-payroll individual **\$1200.00** or more within the tax year, a **Missouri Form 99-MISC** form is needed for reporting miscellaneous income. The Missouri Form 99-MISC along with the **Missouri Form 96** must be filed with the Missouri Department of Revenue.

Missouri form 99-MISC may be completed **online** and printed. See above link on page 1.

Missouri form 96 may be completed **online** and printed. See above link on page 1.

Obtain the **individual's social security number** or **tax identification number**.

Missouri Forms are due by **February 28**.  
See image for mailing address. →



Missouri Department of Revenue

Forms & Manuals Online Services Personal Tax Business Tax Motor

### Reporting Miscellaneous Income

Home » Business Tax » Employer Withholding Tax

All individuals, businesses and corporations who are required to make a federal at source information report and who make payments to a resident and/or nonresident of Missouri of \$1,200 or more, which are not subject to withholding and not a part of an information report of S corporations or partnerships, must file an annual statement of those payments regardless of the manner or form in which payment is made.

The form needed for reporting miscellaneous income is **Missouri Form 99-MISC** (comparable to federal Form 1099-MISC). Copy 1 must be filed with our office, along with **Form 96**, Annual Summary and Transmittal of Information Returns. Copy 2 must be provided to the recipient. Copy 3 is the payer's copy. This information must be filed on or before February 28 of each year for the previous calendar year. Please send the completed forms to the Taxation Division, P.O. Box 2200, Jefferson City, MO 65105-2200.