

RFSW Ridihalgh Fuelling
Snitker Weber & Co.
C E R T I F I E D P U B L I C A C C O U N T A N T S

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November 2023

Dear Client,

Believe it or not, the year is almost over! Enclosed are your worksheets to report wages and 1099 information for the 2023 tax year. If you need additional worksheets, please go to our website: www.rfsw.com. You will find the forms under *IRS Forms & More*.

January 10, 2023 is the deadline to submit your information to our office. This deadline enables us to have adequate time to prepare forms, obtain signatures, & submit by the IRS deadline. The IRS will assess penalties, as they see fit, to any forms not timely filed. Late submissions or incomplete information will result in additional preparation fees and may prevent us from meeting the IRS filing deadline.

Please note: the state of Iowa requires an electronic upload of the W-2s to their website. To complete, we need the BEN number and login information. There is a box on page 1 of the worksheets to provide this information.

If you are paying cash or commodity wages to your spouse or children under 18, you are still required to give them a W-2. Wages paid to your spouse are subject to social security. Wages paid to your children under 18 are not.

You must fill out Form 943, Employer's Annual Tax Return for Agricultural Employees if you pay \$2,500 or more during the year to all employees for agricultural labor or if you pay cash of \$150 or more in a year for each employee.

The Social Security and Medicare employee rates to be withheld for 2023 will remain at 7.65%.

If you have any questions, please feel free to contact one of our offices. We appreciate your business!

Ridihalgh, Fuelling, Snitker, Weber & Co., P.C. CPAs

1099 WORKSHEET (USE BACK OF THIS PAGE IF NECESSARY)

Rent, Interest, Custom Work, Etc.

PLEASE COMPLETE IN FULL:

NAME: _____	Soc Sec # ____ - ____ - ____
Address: _____	Fed ID# __ - _____ (Example xx-xxxxxxx)
City, State, Zip _____	
Phone # _____	E-Mail address _____

If you paid any person (does not include corporations) \$600 or more for rent, commissions, interest, custom work, professional fees, or other services **in connection with your trade or business**, you are required to file Forms 1096 and 1099. Payments to attorneys (both incorporated and non-incorporated) if \$600 or more in connection with your trade or business are required to be reported on Forms 1096 and 1099. Other professional fees only need to be reported for professionals not incorporated. **To prepare these forms, you must provide us with the following information by January 10th.** IRS Schedules C, E & F specifically ask if you have filed all the required Form 1099s. The Internal Revenue Service charges penalties for **each** information return you fail to correctly file on time and **each** payee statement you fail to provide. 1099s are required to be sent to the **recipients paid** on or before January 31st.

NAME OF PERSON PAID

ADDRESS _____

Soc. Sec. # _____

or Fed ID # _____

Amount Paid \$ _____

Purpose: _____

NAME OF PERSON PAID

ADDRESS _____

Soc. Sec. # _____

or Fed ID # _____

Amount Paid \$ _____

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NAME OF PERSON PAID

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Soc. Sec. # _____

or Fed ID # _____

Amount Paid \$ _____

Purpose: _____

1099 WORKSHEET
Please Submit by January 10th

NAME OF PERSON PAID

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Soc. Sec. # _____

or Fed ID # _____

Amount Paid \$ _____

Purpose: _____

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