

January 2012

**Payments to Attorneys**

All payments to attorneys are required to be reported on Form 1099-MISC.

**Payments to Unincorporated Entities**

The following payments made by your business during the 2011 calendar year must be reported to the IRS on Form 1099.

- Payments for rents, if \$600 or more
- Payments for services rendered by non-employees if \$600 or more
- Payments paid to an attorney if \$600 or more
- Payments for interest if \$10 or more

**Due Dates**

- Forms 1098, 1099, and W-2 must be distributed to the recipients by January 31, 2012
- Forms 1098 and 1099 must be filed with the IRS by February 29, 2012
- Form W-2 must be filed with the Social Security Administration by February 29, 2012

**Where to File**

If your principal business, office or agency, or legal residence in the case of an individual, is located in New Hampshire, Maine, Vermont, Connecticut, Massachusetts or Rhode Island then you will mail to:

**1099/1098**  
Internal Revenue Service  
Austin, TX 73301

**W2**  
Social Security Administration  
Data Operations Center  
Wilkes-Barre, PA 18769-0001