



Correct a Paper 1099

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Overview

If you discover you have filed a paper copy 1099 MISC with the IRS that has an incorrect TIN (SSN, EIN) or an incorrect name or address, follow the procedure below to correct it.

Step 1: Identify the incorrect return initially submitted

1. Prepare a new information return with the correct information.
2. Enter an "X" in the CORRECTED box at the top of the return (date is optional).
3. 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 the correct information

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.

Step 3: Prepare a new transmittal form 1096.

1. Enter the words "Filed to Correct TIN", or "Filed to Correct Name and Address" or "Filed to Correct Return" in the bottom margin of the form.
2. Provide all requested information on the form as it applies to the returns prepared in Steps 1 and 2.
3. File Form 1096 and Copy A of the returns above with the appropriate service center.