

La nueva 1099-NEC para contratistas



negozee

Objetivos

Formulario 1099-NEC y cómo afecta a contratistas

¿Qué pasó con el Formulario 1099-MISC?

Requisitos y procedimientos de backup withholding

Formulario W-9 ¿Quien lo necesita?

Fechas importantes, multas, y errores comunes



1099-NEC

Usada por última vez en 1982

PATH Act cambió la fecha de presentar el formulario 1099-MISC

Renta comercial se reporta antes del 31 de Marzo

“Other Income” se reporta antes del 31 de Marzo

“nonemployee” compensación se reporta antes del 31 de Enero

¿1099 NEC o 1099 Misc?

Rents: pagan para alquilar un espacio para un negocio

Royalties: pagos por el derecho de usar la propiedad de otra persona

Other Income: recibe un premio o gana una rifa

Pagos de contratistas: recibe pago por hacer un trabajo

1099-NEC antes del 31 de Enero

1099-MISC antes del 31 de Marzo



☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents		OMB No. 1545-0115		Miscellaneous Income		
		\$		2020 Form 1099-MISC				
		2 Royalties						
		\$						
		3 Other income		4 Federal income tax withheld		Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.		
		\$		\$				
PAYER'S TIN		RECIPIENT'S TIN		5 Fishing boat proceeds			6 Medical and health care payments	
				\$			\$	
RECIPIENT'S name				7 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>			8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.)				9 Crop insurance proceeds			10 Gross proceeds paid to an attorney	
				\$			\$	
City or town, state or province, country, and ZIP or foreign postal code				11			12 Section 409A deferrals	
							\$	
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>		13 Excess golden parachute payments		14 Nonqualified deferred compensation		
				\$		\$		
				15 State tax withheld		16 State/Payer's state no.		17 State income
				\$				\$
				\$				\$

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Rudy's Landscaping 123 Main Street Milwaukee, WI 53215			OMB No. 1545-0116	
			2020 Form 1099-NEC	
		1 Nonemployee compensation		Copy 1 For State Tax Department
		\$ 12,303		
PAYER'S TIN	RECIPIENT'S TIN	2		
10-2541589	973-52-4511			
RECIPIENT'S name		3		
Roberto Jimenez				
Street address (including apt. no.)		4 Federal income tax withheld		
345 W Morgan Road		\$		
City or town, state or province, country, and ZIP or foreign postal code				
Milwaukee, WI 53217				
		FATCA filing requirement <input type="checkbox"/>		
Account number (see instructions)		5 State tax withheld	6 State/Payer's state no.	7 State income
		\$		\$
		\$		\$

Form 1099-NEC

www.irs.gov/Form1099NEC

Department of the Treasury - Internal Revenue Service

Retención de Backup Withholding

- Generalmente no retienen impuestos
- Es posible que tenga que retener 24%
- Si no proporciona ITIN, SNN, o EIN
- Requisito del IRS

W-9

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC

☐ C Corporation

☐ S Corporation

☐ Partnership

☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ►

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ►

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

				-			-				
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or

Employer identification number

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Part II Certification

Under penalties of perjury, I certify that:

¿Qué es un EIN?

- Número de nueve dígitos
- Para identificar a su negocio frente al IRS
- Se requiere si tiene empleados
- Abrir cuentas bancarias o solicitar licencias
- SSN o ITIN para solicitar el EIN



☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation		OMB No. 1545-0120	
		\$		<div>2020</div> <div>Form 1099-G</div>	
		2 State or local income tax refunds, credits, or offsets			
		\$			
PAYER'S TIN	RECIPIENT'S TIN	3 Box 2 amount is for tax year		4 Federal income tax withheld	
				\$	
RECIPIENT'S name		5 RTAA payments		6 Taxable grants	
		\$		\$	
Street address (including apt. no.)		7 Agriculture payments		8 Check if box 2 is trade or business income <input type="checkbox"/>	
		\$			
City or town, state or province, country, and ZIP or foreign postal code		9 Market gain			
		\$			
Account number (see instructions)		10a State	10b State identification no.	11 State income tax withheld	
				\$	
				\$	

**Certain
Government
Payments**

**Copy 1
For State Tax
Department**

Form **1099-G**

www.irs.gov/Form1099G

Department of the Treasury - Internal Revenue Service

Nuevo Crédito para Contratistas

Formulario 7202

100% o \$511 al día - cada día que no puedo trabajar

67% o \$200 al día - para cuidar a otra persona

$\text{Net income} / 260 = \text{ganancia al día}$

Máximo 50 días



Proximas Clases

Nov 21 – Cómo abrir una LLC en California

Dec 2 – Perdón del Préstamo de Nómina (PPP)

Dec 4 -Taxes 2021 – Nuevos Cambios

Dec 11 & 18 – Impuestos para Contratistas

Dec 12 – Taxes 2021 – Nuevos Cambios

Dec 16 – Taxes 2021 – Nuevos Cambios