

Due Dates 2019 (tax year 2018)

1099 Deadlines for 2019

The January 31st deadline only applies to Form 1099-MISC with an amount in box 7, Nonemployee Compensation. The filing due date for other Forms 1099 & 1096 remains February 28th, 2019 if filing by paper, and April 1st, 2019 if filed electronically.

| Form | Due to Recipients | Filing to IRS By Mail | E-Filing to IRS |
|----------------------|-------------------|-----------------------|------------------|
| 1099-MISC (NEC Only) | January 31, 2019 | January 31, 2019 | January 31, 2019 |
| 1099-DIV | January 31, 2019 | February 28, 2019 | April 01, 2019 |
| 1099-INT | January 31, 2019 | February 28, 2019 | April 01, 2019 |
| 1099-R | January 31, 2019 | February 28, 2019 | April 01, 2019 |

Penalties for Late Filing

The penalties range from \$50-\$530 per missed 1099 tax form, depending on how late the forms were submitted.

| Penalty per Form | Length of Delay |
|------------------|---|
| \$50 | More than 30 days late |
| \$100 | More than 30 days late but before August 1 st , 2019 |
| \$260 | Filing on or after August 1 st , 2019 |
| \$530 | Intentionally neglecting to file |

The maximum penalty is a total of \$1,064,000* for small businesses. In all cases, the IRS considers you to be a small business if you've earned an average of \$5 million or less in annual revenue for the past three tax years.