

Filing a 1099 Form Without an EIN Number

If you have independent contractors to whom you paid more than \$600 during the year, you must file a Form 1099-MISC with the Internal Revenue Service. The 1099 records the wages paid to the contractors, protecting you by documenting valid deductions if you are audited. These forms must be filed and mailed to the independent contractors no later than Jan. 31 in the year following the income. If you do not have the contractor's Employer Identification Number (EIN) or Taxpayer's Identification Number (TIN), filing becomes problematic but you can avoid IRS penalties by taking reasonable steps to secure a payee EIN/TIN.

Step 1

Write letters to the independent contractors stating that you need to file a 1099-MISC, and need appropriate taxpayer identification numbers. Include a copy of an IRS Form W-9 for the contractors to fill out to obtain a number. Send this letter via certified mail to record that the contractor received it.

Step 2

Send an email or second certified letter to the contractor if they do not respond within a week. Explain in this correspondence once again that you need this information and will be filing the 1099-MISC without the EIN which may lead to an audit of the contractor. Document your attempts to obtain the EIN to protect yourself.

Step 3

File the Form 1099-MISC with all information that you have including the name, address and wages earned by the contractor. In box labeled "Recipient's Identification Number" located under the Payer's contact information, write "refused to provide."

Step 4

Send the 1099-MISC to the IRS, the contractor and retain a copy for your records.