

Who Must File

- Under ACT 85 of 2012, entities paying either nonemployee compensation for Pennsylvania based work or Pennsylvania source oil/gas lease payments are required to submit copies of federal forms 1099-MISC to the department.
- 1099-MISC forms are required for payments to resident and nonresident individuals, entities treated as partnerships for tax purposes or single member limited liability companies from any entity required to provide form 1099-MISC to the federal government with respect to the payments.
- Forms 1099-MISC should only be filed with the department as required by the statute (72 P.S. § 7335(f)).

When to File

The forms are due to the department the same time they are due to the Internal Revenue Service.

Filing Options

- **Taxpayers filing 250 or more 1099-MISC forms:**
 - File electronically through e-TIDES, www.etides.state.pa.us.

(Follow the Multi-Import/File Upload File Specifications within e-TIDES) the file should not exceed 20 MB and should be formatted using the .CSV file extension or any other type of comma delimited/comma separated value file.
- **Taxpayers filing less than 250 1099-MISC forms:**
 - File electronically through e-TIDES, www.etides.state.pa.us.

(Follow the Multi-Import/File Upload File Specifications within e-TIDES) the file should not exceed 20 MB and should be formatted using the .CSV file extension or any other type of comma delimited/comma separated value file.
 - By paper
 - Paper 1099-MISC *showing PA tax withheld* must be accompanied by the (REV-1667 R) Annual Withholding Reconciliation Statement. Forms should be mailed to:

PA Department of Revenue
Bureau of Business Trust Fund Taxes
Employer Tax Division
PO Box 280904
Harrisburg, PA 17128-0904
 - Paper 1099-MISC *showing zero PA withholding* should be mailed to:

Bureau of Individual Taxes
1099-MISC Forms
PO Box 280509
Harrisburg, PA 17128-0509