

Michele Leone

**Office of Operations  
2015 Fall Conference  
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***Partners in Excellence***

**Form 1099-MISC**

Michele Leone



Office of the New York State Comptroller  
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**Office of Operations**

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**Division of Payroll, Accounting and Revenue Services**

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Dave Hasso, Assistant Comptroller

Robin Rabii, Director, Bureau of State Payroll Services

# Topics

- Form 1099-MISC related to Deceased Employees
- Who receives Form 1099-MISC
- Effect on Deceased Employee Paycheck



# Why is Form 1099-MISC Created?

- Form 1099-MISC
  - Payments made to deceased employees after the date of death



# Effect On Deceased Paycheck

## ■ Effect on Paycheck

- Same Year as Date of Death
  - Withhold Social Security and Medicare Taxes
  - Report SS/Med on Employee's W-2
  - Do Not Report Box 1

## ■ Effect on Paycheck

- After the Year of Death
  - Do Not Withhold Social Security and Medicare Taxes
  - Do Not Report on W-2



# Who Receives Form 1099-MISC

- Who receives Form 1099-MISC?
  - Beneficiaries
    - Beneficiary SSN
  - Estate
    - Deceased Employee SSN
    - Estate EIN
- Amount
  - Box 3
  - Other Income
  - Gross Amount of Paycheck(s)



# Form 1099-MISC

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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 <b>2015</b> Form 1099-MISC		<b>Miscellaneous Income</b>
		2 Royalties \$			
		3 Other income \$	4 Federal income tax withheld \$	<b>Copy A For Internal Revenue Service Center</b>  <b>File with Form 1096.</b>  <b>For Privacy Act and Paperwork Reduction Act Notice, see the 2015 General Instructions for Certain Information Returns.</b>	
PAYER'S federal identification number	RECIPIENT'S identification number	5 Fishing boat proceeds \$	6 Medical and health care payments \$		
RECIPIENT'S name		7 Nonemployee compensation \$	8 Substitute payments in lieu of dividends or interest \$		
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
City or town, state or province, country, and ZIP or foreign postal code		11	12		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	2nd TIN not <input type="checkbox"/>	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

Cat. No. 14425J

[www.irs.gov/form1099misc](http://www.irs.gov/form1099misc)

Department of the Treasury - Internal Revenue Service

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# Questions?

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