

## 1099-Miscellaneous Overview

### GENERAL INFORMATION

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

[1099-MISC Information Bulletin](#)

### 1099-MISC FILING GUIDELINES

The entity issuing the 1099-MISC forms must have a PA employer withholding account to be able to file the forms electronically through e-TIDES. The forms will have to be filed using a multi-import file upload. This process will allow users to prepare a file and upload all of their records in a single transaction. The file should not exceed 5 MB and be formatted using the .CSV file extension or any other type of a comma delimited/comma separated value file.

If the entity issuing the 1099-MISC has a PA employer withholding account and 250 or more 1099-MISC forms, they must be filed through e-TIDES.

[File Upload Specifications](#)

[General upload instructions](#)

If the entity issuing the 1099-MISC has a PA employer withholding account and has less than 250 1099-MISC forms, they should be filed electronically through e-TIDES, but you do have the option to submit the paper form.

If you are mailing paper forms, please mail them to:

PA Department of Revenue  
P.O. Box 280412  
Harrisburg, PA 17128-0412

If you have additional questions regarding the 1099-MISC program please select the link to reference our [1099-MISC FAQ's](#).