



1099 Services



**1099 Reporting • State Reporting
Payments to Independent Contractors**



We make the complex process of 1099 tax reporting easy, accurate, cost-effective and timely.

Even with today's sophisticated software designed to help you file your 1099 forms, you are still required to properly manage the reporting in order to avoid IRS civil penalties. Most real estate professionals do not have the time to research all of the IRS compliance instructions. Fidelity National Financial's 1099 Division makes tax reporting easy, accurate, cost-effective and timely. This division was established in 1985 to provide IRS 1099 reporting solutions to the real estate title and escrow industry. Forms include 1099-S, 1099-MISC, 1099 INT, and Form 1098.

With more than 60 years of combined 1099 reporting experience, our 1099 specialists offer the best personal and professional services ensuring absolute compliance with all 1099 IRS regulations. Customers under contract with us never need to worry about incurring penalties resulting from a missed IRS reporting deadline or incorrect data format submission once they have satisfied the program reporting guidelines.

Our services include:

- Helpful and friendly staff with extensive 1099 knowledge
- Compliance with the Tax Reform Act of 1986
- Monthly Summary Reports for your review
- 1099 Forms mailed to every recipient by IRS deadline
- All postage and mailing costs
- State-of-the-art software applications
- Electronic filing with the IRS, which allows for an extra month (or two) to file correct and complete 1099 Forms
- Corrections filed with the IRS when requested at no additional cost
- Ongoing Professional Support
- State 1099 reporting

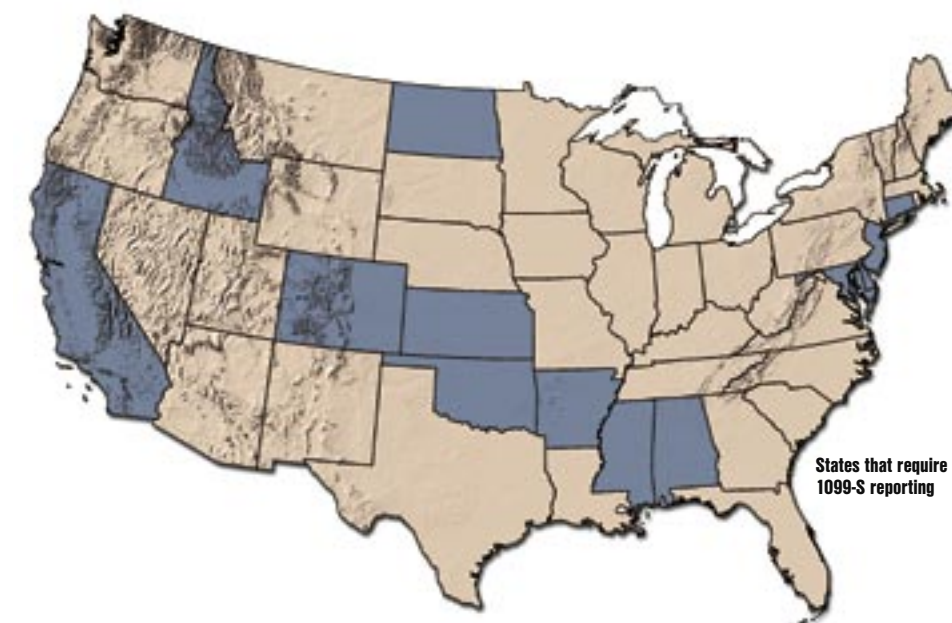


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State Reporting for Form 1099-S

Our 1099 services extend to the state reporting level. Each tax year multiple states require Form 1099-S reporting in addition to data reporting to the IRS. Even though some states currently participate in the combined state/federal reporting program, Form 1099-S is not included. Each year we research the 50 US states to determine which require Form 1099-S reporting. In tax year 2004, we reported to the District of Columbia and 13 states: Alabama, Arkansas, California, Colorado, Connecticut, Delaware, Idaho, Kansas, Maryland, Mississippi, New Jersey, North Dakota and Oklahoma.



New Reporting Requirements for Payments to Independent Contractors

As of January 1, 2005, eight states - California, Connecticut, Iowa, Massachusetts, Minnesota, New Hampshire, New Jersey and Ohio - require the reporting of payments to service providers who are sole proprietors and/or individuals working as independent contractors. In general, independent contractors are to be reported following the first payment in a calendar year. This information must be reported to Fidelity's 1099 Division within five business days of payment to an independent contractor using our State Independent Contractor Reporting Form. All that is necessary is the completed form, as **no back-up information is required.**



Remove All Risk

Federal Law allows states to assess penalties for companies that fail to report new independent contractors as required. Let us help make this a timely and seamless process for you!

For more information, call 800.567.2395 x4210 or email us at 1099info@fnf.com



**Learn more about Fidelity National
Financial's 1099 Division.**

With Fidelity National Financial,
mortgage lenders, title, and escrow
companies get fast, accurate and
professional 1099 Forms filing.

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