

Clear up the confusion about STATE FORM 1099-MISC REPORTING and state tax withholding

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- State penalties and interest on state 1099-MISC failures.

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State	1099-MISC Reporting Required?	WH Voluntary or Mandatory? Rate?	Combined Fed/State Filing Program? (Yes/No)	Dollar Threshold for State Reporting and other limitations	Deadline for State Reporting	Form 1099-MISC or State Form? (Form # and Link)	Electronic Filing Available? (Link to Electronic File Specifications)	New Contractor Reporting	State Filing Address and Contact Information	Authority (Link)
California	Yes, all payments reportable in any box on 1099	Yes, 7% WH applies to payments annually exceeding \$1500 to non-resident independent	Yes, FTB prefers that you use the IRS's Combined	\$800 or more for royalties, substitute dividends	1099-MISC on tape cartridge, diskette, or CD due February 28	Form 1099-MISC	Yes, if 250 or more, and not Fed/State filer, then must file using the Internet, or by tape cartridge, diskette	Yes, on DE 542. Can be e-filed. See https://add.ca.gov/	For questions about reportable transactions, contact Information Reporting. (Phone: (916) 441-1111)	For California differences, see FTB 5305. Reporting Requirements for Forms 1098, 1099, 5498, W-2G at http://www.irs.ca/

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State	State Tax Registration			Deposit of Withheld Tax		Periodic Report			
	Online registration (YES/NO) Link to site	Forms for registration, registration changes	Comments	Deposit thresholds, schedule and forms (State pre-printed coupons?)	EFT deposit required (YES/NO) Thresholds	Form number (State area printed?)	Payment details required (YES/NO)	Due dates	Electronic filing forms or pdf data
CA	Register	Payers, who are	If payees are	CA follows IRS	YES if average	DEB http://	YES, some	The	Efile ar

State	Information Return Penalties	Withholding and Reconciliation Return Penalties	Penalties for Failure to Timely Deposit or Failure to Use EFT when Required for Depositing State Income Tax	Does State Have an Amnesty Program?
California	Failure to file information returns and failure to furnish correct payee statements: Penalties same as federal penalties.	If a payer fails to send a completed DE 7 to EDO, a penalty of \$1,000 or 5 percent of total annual taxes whichever is less, plus interest may be assessed.	Failure to remit by EFT if a mandatory participant: Penalty 10%, plus interest. (See 1977 Rev. 10)	No



TAX INFORMATION REPORTING SOLUTIONS, LLC

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