From: <u>Van Dyke Lanita</u>

To: Mcleod Dionne A; Brimmer Laurie E; Smith Thelma Y; Thomas Philippe D

Cc: <u>Van Dyke Lanita</u>
Subject: FW: 1099-NEC

Date: Thursday, September 5, 2019 11:01:05 AM

## Good morning Dionne,

I received information on your submission in error. This comment is in regards to 1545-0116 (1099-NEC). Please forward to the appropriate originator for their review and their response to be included into your submission. I will forward the initial email I received from Yvette shortly.

----Original Message----

From: Miri Gillihan <Miri@adataxpros.com> Sent: Wednesday, September 04, 2019 3:19 PM

To: Brimmer Laurie E <Laurie.E.Brimmer@irs.gov>; Van Dyke Lanita <Lanita.VanDyke@irs.gov>

Subject: 1099-NEC

## I have a comment/request for Form 1099-NEC.

Please make this form available to file in black and white. The current requirement for red drop out ink forms causes late filing for many small businesses. Stores and preparers will run out of the preprinted forms and have to order more from IRS. It is also a burden for many small businesses to pay \$10 to \$20 for a package of forms when they only need one. When stores run out of the 4-part packages, but have the 50 pack of copy A but no Form 1096, it becomes an all day hunt across town to be compliant.

Either make it file-able with black ink or make an exception to the penalty if you file less than 25 1099s with black ink.

Thank you,

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Miri Gillihan, EA Ada Tax Professionals 208-377-4303