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Telehealth Companies – Form 1099 Reporting of Medical and Health Care Payments

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Companies must issue Form 1099 to report certain payments made in the course of business to nonemployees. Generally, Form 1099-NEC, *Nonemployee Compensation*, is used to report compensation for services, and Form 1099-MISC, *Miscellaneous Informatio*n, is used to report other types of payments. The type of payment, parties involved, and terms of the relationship will determine whether Form 1099 reporting is appropriate and which of these forms should be used to report payments.

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Footnotes

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