



1099 Taxable Income Calculations

**PALMETTO GBA**  
A CELERIAN GROUP COMPANY

Palmetto GBA issues 1099 forms in accordance with IRS regulations Subchapter A Section 1.6041-1. These regulations require that reported amounts total the gross amount paid to a provider and not the net. Therefore, if providers have experienced any adjustments to their check amount(s), the two would not be the same. To reconcile those amounts, previous remittance advices should be referenced for the detail related to those offsets.

To assist in your taxable income analysis, we are happy to provide a detailed report upon request that outlines all 1099 income by payment number. This report further breaks up the various payments into the payment categories that can then be tied back to the remittance advice amounts and the 1099-MISC Form. A sample report is included below:

**Provider Name**  
**Provider Address**

**TIN Number: xxxxx1234**

**Provider Number-Provider NPI**

<b>Pymt Date</b>	<b>HIGLAS Number</b>	<b>Shared Sys Number</b>	<b>P Total</b>	<b>V Total</b>	<b>GD Total</b>	<b>VGD Total</b>
27-Jun-xx	123456789	987654321	\$0.00	\$0.00	\$1,396.69	\$0.00
18-Jul-xx	123456789	987654321	\$879.88	\$0.00	\$0.00	\$0.00
15-Nov-xx	123456789	0	\$0.00	(\$6,919.50)	\$0.00	\$0.00
15-Nov-xx	123456789	0	\$6,919.50	\$0.00	\$0.00	\$0.00
15-Nov-xx	123456789	0	\$0.00	\$0.00	\$1,968.42	\$0.00
15-Nov-xx	123456789	0	\$0.00	\$0.00	\$0.00	(\$1,968.42)
<b>Total</b>			<b>\$7,799.38</b>	<b>(\$6,919.50)</b>	<b>\$3,365.11</b>	<b>(\$1,968.42)</b>

<b>Letter</b>	<b>Detail Explanation</b>		
P	Payments	Payment Total	\$7,799.38
V	Voids	Void Total	(\$6,919.50)
GD	Gross up Debit Memo	Gross Debit Total	\$3,365.11
GDV	Gross up Debit Memo Voids	Gross Debit Void Total	(\$1,968.42)
		<b>Grand Total</b>	<b><u>\$2,276.57</u></b>

Requests for detailed report(s) can be made via email to [Tax.Admin@palmettogba.com](mailto:Tax.Admin@palmettogba.com) and must include the tax year, provider name, provider number, NPI number, address, and contact name.