



**FAX ALERT**

**Members of the House of Representatives**

**Vote: 1099 Repeal  
Maintain Reporting on Services  
Repeal Reporting on Goods**

**Construction Employers Urge Retaining 1099 Reporting on Services  
Repeal Reporting Requirements on Goods Only**

The Sheet Metal and Air Conditioning Contractors’ National Association (SMACNA) urges the House to **maintain the reporting requirement for services but to repeal the reporting on the provision for goods**. Both requirements were enacted in the Patient Protection and Affordable Care Act and scheduled to go into effect in 2012.

The reporting requirement on services would generate revenue currently lost from those who misclassify workers as independent contractors and generate better compliance for federal and state income tax purposes. Maintaining the requirement on services would mean less in offsets would be required. For businesses, filing a 1099 for all hired services would not create any excessive recordkeeping burden and would address the current tax gap. SMACNA agrees the reporting on goods would be duplicative, complicated and burdensome to many employers. We appreciate your consideration of our position when repeal proposals are offered.

SMACNA, an international trade association representing 4,500 contributing contractor firms engaged in industrial, commercial, residential, architectural and specialty sheet metal construction markets, is dedicated to promoting quality and excellence in the sheet metal and air conditioning industry.

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