

Louisiana Department of Revenue

1099 Filing Requirements

1099 MISC: Resident

Filing Not
Required

1099 MISC: Nonresident

Filing Required if
following conditions
met:

- payment is \$1000 or more
- payment made to nonresident
- rent/royalties from LA property

1099 NEC

Filing Not
Required unless
LA Income Tax is
withheld on
income reported
on 1099



Note: If e-filing through an online platform, the 1099s are automatically filed with the state when submitted to the IRS.