

DEFINITIONS:

- **Filer/Company** is the Employer in the case of W-2 forms, and the Payor in the case of 1099 Forms. The Filer/Company is also sometimes called the Client. Filer is the company or person who paid the money and is responsible for filing to the IRS or SSA and responsible for IRS and SSA compliance activities.
- The **Payee** is the person, estate, trust, or other entity who received the money. The payee is also sometimes called the recipient or employee.
- **e-Filing** or electronic filing, means sending Copy A of Form 1099 or W-2 to the IRS in a formless way using electronic transfer. Transmittal Forms 1096 or W-3 are never needed when e-Filing.

