

## Eli's Rehab Report

### Don't Break Out the 1099s, Legislators Say

**House and Senate committees are protecting practices from undue tax burdens.**

Worried about the Patient Protection and Affordable Care Act's 1099 tax filing requirement? Don't be -- new legislation is looking out for you.

Currently, the requirement states that all businesses must file an Internal Revenue Service Form 1099 for "all business transactions of \$600 or greater in aggregate with the same entity for each given year," the **American Physical Therapy Association's** News Now reports.

New: The House Ways and Means Committee has passed two separate pieces of legislation to stop the filing requirement and save small businesses: the Small Business Paperwork Mandate Elimination Act (HR 4) and the Comprehensive 1099 Taxpayer Protection and Repayment of Exchange Subsidy Overpayments Act (HR 705).

In passing the legislation, the Committee specifically pointed to how the filing requirement would adversely affect rehab providers: "The expanded 1099 filing requirements as outlined in PPACA would present a significant burden on our physical therapy practitioners and business owners," legislators said, quoting comments APTA made about requirement in 2010. You can expect the House to act on this legislation as early as this month. The Senate has passed its own repeal of the filing.