This was just brought to our attention last week: Apparently, the **Internal Revenue Service** has made a change in the **Form 1099 requirements**: If Form 1099 is being issued to report “non-employee compensation,” it is due both to the recipient **and** to the IRS by January 31st – tomorrow!

A Form 1099 for “non-employee compensation” is generally required if the total payments for services exceeds $600 during the calendar year. Examples of this could be for hiring a neighboring farmer to harvest, spray, or plant your crops.  It could also include hiring a professional such as an accountant or veterinarian. Form 1099s are also used to report rent paid to landlords and for reporting crop insurance proceeds. Reporting is needed for payments made to unincorporated businesses (ie. sole proprietorship or LLC) in excess of $600.  Payments over $600 to an attorney, regardless of business entity (corporation or unincorporated), need to have a Form 1099-MISC issued.

And, yes, there are penalties for forms not filed on time!! More information about 1099 reporting can be obtained at the Internal Revenue Systems website at: https://www.irs.gov/uac/about-form-1099misc.

“**Planning for the Future of Your Farm**” will be held at Romer’s in Greenville on Wednesdays, February 15th and 22nd, from 9:30a to 4p, lunch included. This two-day workshop will challenge farm families to actively plan for the future.

Participating in this workshop will help you develop a succession plan for your farm business. You will also learn ways to successfully transfer management skills and the farm’s business assets from one generation to the next.

The cost for this two-day workshop is $40 per person. Pre-registration deadline is Wednesday, February 8th. You are encouraged to attend with members from each generation, but get your registration in soon: there is only room for 60 people!

Yes, we’ve been keeping busy with **Private Pesticide Recertification and Fertilizer Applicator Certification Trainings** these past few weeks! There are two more this week, not real close, but . . .

Logan County’s programs will be today, January 30th at the Extension Office on South Detroit St. in Bellefontaine. The Pesticide Recert will be from 2-5p with a \*three-hour\* FertCert for those who do \*not\* have a Pesticide License from 6p-9p. Contact their office at 937-599-4227.

Clark County will be holding trainings tomorrow, January 31st at the Western Research Station on SR 41 south of Springfield. The Pesticide Recert is from 9a-12n; FertCert 1-3p. Contact Pam Bennett at 937-521-3860.

Now, closer to home, we have Darke County scheduled on Monday, February 20th at Versailles High School. Pesticide Recert will be from 9a-12n and FertCert from 1p-3p.

Miami County will be holding their program on Tuesday, February 28th at the Adult Applied Technology Center in Piqua. They will offer the FertCert portion from 10a-12n with the Pesticide Recert from 1p-4p.

There is only \*one\* program being held in this area of the state in March: Hardin County on March 14th, so plan accordingly!!

The **Shelby County Cattlemen’s Association** will be offering a **$500** **Scholarship** this year. Applicants must be attending college in the fall of 2017 and either they or their parents must be members in good standing of the Shelby County Cattlemen’s Association. Payment will be made after submission of the student’s first quarter/semester grades (minimum of a 2.0 GPA). Applications must be submitted by March 15th. We have copies in our office.

Well, I finally made it to Urgent Care a week ago. They said I have Acute Bronchitis. I’m still trying to figure out what’s “cute” about it!! Even with the meds, there hasn’t been much improvement! Oh, well, we keep movin’!