AP-33 1099 Codes and Descriptions

Purpose

The purpose of this Quick Reference Guide (**QRG**) is to provide all the 1099 codes and descriptions in the North Carolina Financial System (**NCFS**).

Introduction and Overview

This Quick Reference Guide (QRG) covers the 1099 codes and descriptions.

1099 Codes and Descriptions

1099 - NEC Form Codes in NCFS

Below is the list of 1099 codes available in NCFS

NEC Tax Codes:

- MISC7 - Non-employee compensation. Reported in Form 1099_NEC from 2020

1099 - MISC Form Codes in NCFS

Below is the list of 1099 codes available in NCFS.

MISC Tax Codes:

- MISC1 - Rent
- MISC2 - Royalties
- MISC3 - Other Income
- MISC4 - Federal income tax withheld
- MISC5 - Fishing boat proceeds
- MISC6 - Medical and health care payments
- MISC8 - Substitute payments in lieu of dividends or interest
- MISC9 - Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale. Reported in Box 7 from 2020.
- MISC10 - Crop insurance proceeds. Reported in 1099-MISC Box 9 from 2020
- MISC11 - Fish purchased for resale
- MISC13 - Excess golden parachute payments. Reported in 1099- MISC Box 14 from 2022.
- MISC14 - Gross proceeds paid to an attorney. Reported in Box 10 from 2020.
- MISC15a T - Section 409A taxable deferrals. Reported in Box 12 from 2020.
- MISC15a NT - Section 409A non-taxable deferrals. Reported in Box 12 from 2020.
- MISC15b - Nonqualified deferred compensation. Reported in Box 15 from 2020.

1099 - G Form Codes in NCFS

Below is the list of 1099 codes available in NCFS.

1099-G:

- GOV1 - Unemployment Compensation - Reports income received as unemployment benefits.
- GOV4 - Federal Income Tax - Reports federal income tax refunds received
- GOV6 - Taxable Grants - Reports taxable grants received by individuals or organizations
- GOV6A - Energy Grants - Reports grants received for energy-related purposes
- GOV7 - Agriculture - Reports income related to agricultural activities

Wrap-Up

1099 Codes and Descriptions in NCFS are listed above.

Additional Resources

- Virtual Instructor-Led Training (vILT)
  - AP101: AP Invoice Management

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