

# 1099 Information Sessions

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December 8, 2025 – 1pm-2pm

February 10, 2026 – 11am-12pm



# Presenters

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Gwen Earp, *Business Systems Manager*

Crystal Cole, *Business Systems Analyst*

Jennifer Pacheco, Audit, Risk & Compliance Services Director

Kathleen Tolbert, Tax and Cost Allocation Specialist Lead

# Agenda

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- Welcome
- NCFS 1099 Security Roles
- What's New
- NCFS 1099 Maintenance Report Information
- 1099 Coding on Invoices in NCFS
- NCFS QRG Training Links
- 1099 Deadlines and Dates
- Agency questions

# NCFS 1099 Security Roles

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Gwen Earp

# NCFS 1099 Security Roles

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## NC AP Tax Reports JR

- Security role to view and print the 1099 reports under the Tax reports folder in NCFS.
  - RPTAP017-1099 MISC report (1099 MISC forms)
  - RPTAP018-1099 G report (1099 G forms)
  - RPTAP019-1099 NEC report (1099 NEC forms)
  - RPTAP022-1099 Maintenance Report

Report Path: Shared Folders>Custom>FBR Custom>Report>Accounts Payable>Tax Reports



# 1099 Security Roles

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## **NC AP Invoice Management**

- Security role to enter and maintain invoices with the appropriate 1099 codes.

## **NC AP Agency Payment Management**

- Security role to pay the 1099 invoices.

# What's New for 2025

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Gwen Earp

# What's New

## ■ IRS Form Changes

- The box for Excess Golden Parachute payments moved from the 1099 MISC form to the 1099 NEC form in 2025. This change will not affect state agencies. This category is not used by state government.
- Examples of how the MISC and NEC forms 2025 will look when printed.

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents \$	OMB No. 1545-0115 Form <b>1099-MISC</b> (Rev. April 2025) For calendar year _____	<b>Miscellaneous Information</b>
		2 Royalties \$		
		3 Other income \$	4 Federal income tax withheld \$	
PAYER'S TIN	RECIPIENT'S TIN	5 Fishing boat proceeds \$	6 Medical and health care payments \$	
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		7 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		9 Crop insurance proceeds \$	10 Gross proceeds paid to an attorney \$	
		11 Fish purchased for resale \$	12 Section 409A deferrals \$	
		13 FATCA filing requirement <input type="checkbox"/>	14 <b>State tax withheld</b> \$	
Account number (see instructions)		15 Nonqualified deferred compensation \$	16 State/Payer's state no. \$	
		17 State income \$	18 State income \$	

Form **1099-MISC** (Rev. 4-2025) (keep for your records) [www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC) Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0116 Form <b>1099-NEC</b> (Rev. April 2025) For calendar year _____		<b>Nonemployee Compensation</b>
PAYER'S TIN	RECIPIENT'S TIN			
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		1 Nonemployee compensation \$		<b>Copy B For Recipient</b> This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		
		3 Excess golden parachute payments		
		4 Federal income tax withheld \$		
Account number (see instructions)		5 State tax withheld \$	6 State/Payer's state no. \$	
		7 State income \$		

Form **1099-NEC** (Rev. 4-2025) (keep for your records) [www.irs.gov/Form1099NEC](http://www.irs.gov/Form1099NEC) Department of the Treasury - Internal Revenue Service



# What's New

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- RPTAP022 – 1099 Maintenance Report
  - Invoice group was added to assist the agencies in reviewing invoices for 1099 coding
- Reporting Thresholds
  - There are no changes to reporting thresholds for 2025


# NCFS 1099 Maintenance Report

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Crystal Cole

# NCFS 1099 Maintenance Report

## RPTAP022-1099 Maintenance Report – Key Columns

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	
		North Carolina Financial System Office of State Controller NC Invoice Maintenance Report (RPT-AP-022) 12/02/2024 03:46:56 PM																									
		**Please note that this report contains sensitive information (TD's PID)**																									
Parameters:																											
Legal Entity:		NC OFFICE OF THE STATE CONTROLLER																									
Business Unit:		1400 OFFICE OF THE STATE CONTROLLER																									
1099 Original Payment From Date:		01/01/2024																									
1099 Original Payment To Date:		03/31/2024																									
Natural Account Range:		All																									
Supplier Number:		All																									
1099 Correction Payment From Date:																											
1099 Correction Payment To Date:																											
		Can narrow down to specific accounts if needed. Can narrow down to specific suppliers if needed. Leave blank to return only original 1099 invoices Leave blank to return only original 1099 invoices																									
Legal Entity	Business Unit	Business Unit Tax ID	Supplier Name	Supplier Number	Supplier Tax ID	Supplier Size	Supplier Size Reporting Flag	Invoice Number	Invoice Source	Invoice Date	Invoice Line Number	Invoice Line Amount	Invoice Line Income Tax Type	Invoice Accounted Flag	Invoice Correction Flag	Distribution Line Number	Distribution Amount	Distribution Income Tax Type	Distribution Natural Account	Natural Account Description	Withheld Amount	Supplier Income Tax Reporting Site Address	Federal Withholding Amount	Federal Withholding Code	Payment Date	Payment Number	
NC OFFICE OF THE STATE CONTROLLER	1400 OFFICE OF THE STATE CONTROLLER	987654321	1099 Test Supplier 1	166490	123456789	R14PTJZ	Y	2024 1099 Invoice 1	Manual invoice entry	08/14/2024	1	\$ 12,253.00	GOV 6	Y	N	1	\$ 12,253.00	GOV 6	55000000	OTHER EXPENSES	\$ 0.00	500 ODOMS CHAPEL RD, BAKERSVILLE, NC 28603	\$ 0.00		08/16/2024	182991	
NC OFFICE OF THE STATE CONTROLLER	1400 OFFICE OF THE STATE CONTROLLER	987654321	1099 Test Supplier 2	166490	123456789	R14PTJZ	Y	2024 1099 Invoice 2	Manual invoice entry	08/21/2024	1	\$ 11,608.00	GOV 6	Y	N	1	\$ 11,608.00	GOV 6	55000000	OTHER EXPENSES	\$ 0.00	500 ODOMS CHAPEL RD, BAKERSVILLE, NC 28603	\$ 0.00		08/21/2024	187453	
		Agency/Legal Entity Tax ID as Reporter	Supplier TIN										This is the 1099 code at the line level. 1099 code				This will be the amount included on the 1099 for the code	1099 code must exist in this column to	Use to account to help determine if the invoice		Will populate if invoice had State or Federal		Will populate if invoice had Federal withholding	Will populate Federal withholding code if applicable			

### Key fields

- Supplier name/number
- Invoice Line Income Tax type
- Invoice Distribution Tax type
- Filter suggestions
  - Service accounts
  - Suppliers without Inc
  - Source for interfaced invoices
  - Invoice Group

# NCFS 1099 Maintenance Report

## RPTAP022-1099 Maintenance Report-Original 1099 Invoices

### Summary

- 1099 Original Payment From and To date parameters for the 1099 original invoices
- 1099 Correction Payment From and To date parameters will remain blank to return only 1099 original 1099 invoices

NCFS

North Carolina Financial System

North Carolina Financial

Office of State Controller

NC Invoice Maintenance Report

12/02/2024 03:46:56 PM

\*\*Please note that this report contains sensitive

Parameters


Legal Entity	NC OFFICE OF THE STATE CONTROLLER	
Business Unit	All	
1099 Original Payment From Date	01/01/2024	1099 Calendar year payment from date
1099 Original Payment To Date	12/31/2024	1099 Calendar year payment to date
Natural Account Range	All	
Supplier Number	All	
1099 Corrections Payment From Date		Leave blank to return only original 1099 invoices
1099 Corrections Payment To Date		Leave blank to return only original 1099 invoices

Legal Entity	Business Unit	Business Unit Tax ID	Supplier Name	Supplier Number	Supplier Tax ID	Income Tax Type	1099 Original Invoices Amount	1099 Corrections Invoices Amount	Total Amount
NC OFFICE OF THE STATE CONTROLLER	1400 OFFICE OF THE STATE CONTROLLER	987654321	1099 Supplier 1	203975	111111111	MISC3	\$ 36.00	\$ 0.00	\$ 36.00
NC OFFICE OF THE STATE CONTROLLER	1400 OFFICE OF THE STATE CONTROLLER	987654321	1099 Supplier 2	205510	222222222	DAU/AR	\$ 3,000.00	\$ 0.00	\$ 3,000.00
NC OFFICE OF THE STATE CONTROLLER	1400 OFFICE OF THE STATE CONTROLLER	987654321	1099 Supplier 3	148104	333333333	DAU/AR	\$ 5,000.00	\$ 0.00	\$ 5,000.00
NC OFFICE OF THE STATE CONTROLLER	1400 OFFICE OF THE STATE CONTROLLER	987654321	1099 Supplier 4	122802	444444444	DAU/AR	\$ 160.00	\$ 0.00	\$ 160.00
NC OFFICE OF THE STATE CONTROLLER	1400 OFFICE OF THE STATE CONTROLLER	987654321	1099 Supplier 5	211617	555555555	GOV 6	\$ 14,126.00	\$ 0.00	\$ 14,126.00
NC OFFICE OF THE STATE CONTROLLER	1400 OFFICE OF THE STATE CONTROLLER	987654321	1099 Supplier 6	143150	666666666	GOV 6	\$ 27,216.00	\$ 0.00	\$ 27,216.00
NC OFFICE OF THE STATE CONTROLLER	1400 OFFICE OF THE STATE CONTROLLER	987654321	1099 Supplier 7	146692	777777777	GOV 6	\$ 1,312.00	\$ 0.00	\$ 1,312.00
NC OFFICE OF THE STATE CONTROLLER	1400 OFFICE OF THE STATE CONTROLLER	987654321	1099 Supplier 8	144953	888888888	DAU/AR	\$ 520.00	\$ 0.00	\$ 520.00
NC OFFICE OF THE STATE CONTROLLER	1400 OFFICE OF THE STATE CONTROLLER	987654321	1099 Supplier 9	150484	999999999	MISC3	\$ 11.00	\$ 0.00	\$ 11.00
NC OFFICE OF THE STATE CONTROLLER	1400 OFFICE OF THE STATE CONTROLLER	987654321	1099 Supplier 10	119278	1000001000	DAU/AR	\$ 2,964.52	\$ 0.00	\$ 2,964.52
NC OFFICE OF THE STATE CONTROLLER	1400 OFFICE OF THE STATE CONTROLLER	987654321	1099 Supplier 11	172393	1005111154	DAU/AR	\$ 534.50	\$ 0.00	\$ 534.50
NC OFFICE OF THE STATE CONTROLLER	1400 OFFICE OF THE STATE CONTROLLER	987654321	1099 Supplier 12	146753	2244554454	DAU/AR	\$ 165.00	\$ 0.00	\$ 165.00

# NCFS 1099 Maintenance Report

## RPTAP022-1099 Maintenance Report-Original 1099 Invoices

### Detail

		<div>North Carolina Financial System</div> <div>Office of State Controller</div> <div>NC Invoice Maintenance Report (RPT-AP-022)</div> <div>12/02/2024 03:46:56 PM</div> <div>**Please note that this report contains sensitive information (TIN's/PII)**</div>																											
Legal Entity	Business Unit	Business Unit Tax ID	Supplier Name	Supplier Number	Supplier Tax ID	Supplier Site	Supplier Site Income Tax Reporting Flag	Invoice Number	Invoice Source	Invoice Date	Invoice Line Number	Invoice Line Amount	Invoice Line Income Tax Type	Invoice Accounted Flag	Invoice Correction Flag	Distribution Line Number	Distribution Amount	Distribution Income Tax Type	Distribution Natural Account	Natural Account Description	Withheld Amount	Supplier Income Tax Reporting Site Address	Federal Withholding Amount	Federal Withholding Code	Payment Date	Payment Number			
OF THE STATE LER	1400 OFFICE OF THE STATE CONTROLLER	987654321	1099 Test Supplier 1	166490	123456789	R.14PT.ZZ	Y	2024 1099 Invoice 1	Manual invoice entry	08/14/2024	1	\$ 12,253.00	GOV 6	Y	N	1	\$ 12,253.00	GOV 6	55900000	OTHER EXPENSES	\$ 0.00	560 ODOMS CHAPEL RD, BAKERSVILLE, NC 28603	\$ 0.00		08/16/2024	18299			
OF THE STATE LER	1400 OFFICE OF THE STATE CONTROLLER	987654321	1099 Test Supplier 2	166490	123456789	R.14PT.ZZ	Y	2024 1099 Invoice 2	Manual invoice entry	08/21/2024	1	\$ 11,608.00	GOV 6	Y	N	1	\$ 11,608.00	GOV 6	55900000	OTHER EXPENSES	\$ 0.00	560 ODOMS CHAPEL RD, BAKERSVILLE, NC 28603	\$ 0.00		08/23/2024	18745			
		Agency/Legal Entity Tax ID as Reporter		Supplier TIN									This is the 1099 code at the line level. 1099 code				This will be the amount included on the 1099 for the code	1099 code must exist in this column to	Use to account to help determine if the invoice		Will populate if invoice had State or Federal		Will populate if invoice had Federal withholding	Will populate Federal withholding code if applicable					

# NCFS 1099 Maintenance Report

## RPTAP022-1099 Maintenance Report-Original & Correction 1099 Invoices

### Summary

- 1099 Original Payment From and To date parameters for the 1099 original invoices
- 1099 Correction Payment From and To date parameters for the 1099 correction invoices to correct the original 1099s.  
(Corrections Payment dates will be 1/1/20XX-3/31/20XX for the year after the original 1099 invoice payment dates)



North Carolina Financial  
Office of State Controller  
NC Invoice Maintenance Report  
(RPT-AP-022)

12/03/2024 07:30:17 AM

**\*\*Please note that this report contains sensitive**

#### Parameters


Legal Entity	NC OFFICE OF THE STATE CONTROLLER	
Business Unit	All	
1099 Original Payment From Date	1/1/2023	1099 Calendar year payment from date
1099 Original Payment To Date	12/31/2023	1099 Calendar year payment to date
Natural Account Range	All	
Supplier Number	All	
1099 Correction Payment From Date	01/01/2024	1099 Correction invoices payment from date
1099 Correction Payment To Date	03/31/2024	1099 Correction invoices payment to date

Legal Entity	Business Unit	Business Unit Tax ID	Supplier Name	Supplier Number	Supplier Tax ID	Income Tax Type	1099 Original Invoices Amount	1099 Corrections Invoices	Total Amount
NC OFFICE OF THE STATE CONTROLLER	1400 OFFICE OF THE STATE CONTROLLER	566000732	1099 Supplier 1	145085	123456789	MISC 6	\$ 10,276.00	\$ (10,276.00)	\$ 0.00
NC OFFICE OF THE STATE CONTROLLER	1400 OFFICE OF THE STATE CONTROLLER	566000732	1099 Supplier 2	145086	245678901	GOV 6	\$ 0.00	\$ 10,276.00	\$ 10,276.00

# NCFS 1099 Maintenance Report

## RPTAP022-1099 Maintenance Report-Original & Correction 1099 Invoices

### Detail

A		B		L		M		N		O		P		Q		R		S		U		V		W		X		Y		Z		AA	
<div></div>																																	
		Parameters																															
		Legal Entity		NC OFFICE OF THE STATE CONTROLLER																													
		Business Unit		All																													
		1099 Original Payment From Date		01/01/2023																													
		1099 Original Payment To Date		12/31/2023																													
		Natural Account Range		All																													
		Supplier Number		All																													
1099 Correction Payment From Date		01/01/2024																															
1099 Correction Payment To Date		03/31/2024																															
Legal Entity		Business Unit		Invoice Date	Invoice Line Number	Invoice Line Amount	Invoice Line Income Tax Type	Invoice Accounted Flag	Invoice Correction Flag	Distribution Line Number	Distribution Amount	Distribution Income Tax Type	Distribution Natural Account	Natural Account Description	Withheld Amount	Supplier Income Tax Reporting Site Address	Federal Withholding Amount	Federal Withholding Code	Payment Date	Payment Amount													
NC OFFICE OF THE STATE CONTROLLER		1400 OFFICE OF THE STATE CONTROLLER		10/09/2023	1	\$ 3,594.00	DAU/AR	Y	N	1	\$ 3,594.00	DAU/AR	559000000	OTHER EXPENSES	\$ 0.00	560 ODOMS CHAPEL RD, BAKERSVILLE, NC, 28705	\$ 0.00		11/15/2023	\$ 3,594.00													
NC OFFICE OF THE STATE CONTROLLER		1400 OFFICE OF THE STATE CONTROLLER		10/09/2023	2	\$ 3,906.00	DAU/AR	Y	N	1	\$ 3,906.00	DAU/AR	559000000	OTHER EXPENSES	\$ 0.00	560 ODOMS CHAPEL RD, BAKERSVILLE, NC, 28705	\$ 0.00		11/15/2023	\$ 3,906.00													
NC OFFICE OF THE STATE CONTROLLER		1400 OFFICE OF THE STATE CONTROLLER		03/26/2024	2	\$ (7,500.00)	DAU/AR	Y	Y	1	\$ (7,500.00)	DAU/AR	559000000	OTHER EXPENSES	\$ 0.00	560 ODOMS CHAPEL RD, BAKERSVILLE, NC, 28705	\$ 0.00		03/27/2024	\$ (7,500.00)													
NC OFFICE OF THE STATE CONTROLLER		1400 OFFICE OF THE STATE CONTROLLER		11/08/2023	1	\$ 2,776.00	DAU/AR	Y	N	1	\$ 2,776.00	DAU/AR	559000000	OTHER EXPENSES	\$ 0.00	560 ODOMS CHAPEL RD, BAKERSVILLE, NC, 28705	\$ 0.00		11/15/2023	\$ 2,776.00													
NC OFFICE OF THE STATE CONTROLLER		1400 OFFICE OF THE STATE CONTROLLER		03/26/2024	2	\$ (2,776.00)	DAU/AR	Y	Y	1	\$ (2,776.00)	DAU/AR	559000000	OTHER EXPENSES	\$ 0.00	560 ODOMS CHAPEL RD, BAKERSVILLE, NC, 28705	\$ 0.00		03/27/2024	\$ (2,776.00)													
NC OFFICE OF THE STATE CONTROLLER		1400 OFFICE OF THE STATE CONTROLLER		03/26/2024	1	\$ 7,500.00	GOV 6	Y	Y	1	\$ 7,500.00	GOV 6	559000000	OTHER EXPENSES	\$ 0.00	560 ODOMS CHAPEL RD, BAKERSVILLE, NC, 28705	\$ 0.00		03/27/2024	\$ 7,500.00													
NC OFFICE OF THE STATE CONTROLLER		1400 OFFICE OF THE STATE CONTROLLER		03/26/2024	1	\$ 2,776.00	GOV 6	Y	Y	1	\$ 2,776.00	GOV 6	559000000	OTHER EXPENSES	\$ 0.00	560 ODOMS CHAPEL RD, BAKERSVILLE, NC, 28705	\$ 0.00		03/27/2024	\$ 2,776.00													

# 1099 Codes on Invoices in NCFS

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Crystal Cole



# 1099 Codes Creating Invoices in NCFS

To update 1099 code when entering invoice

- Under lines section, scroll to Income Tax section and under Type chose the appropriate 1099 code.
- If Income Tax column is not visible, under the Line section click View then Columns and add income tax type column.

Create Invoice: ?

Invoice Actions: Save and Create Next, Save, Save and Close, Cancel

Invoice Header

Identifying PO: [Search]  
Business Unit: 1400 OFFICE OF THE STA  
Supplier: RELYCO SALES INC  
Supplier Number: 100123  
Supplier Site: R.14PT.01  
Legal Entity: NC OFFICE OF THE STATE  
Invoice Group: [Search]

Number: Training Invoice 1  
Amount: USD 100.00  
Type: Standard  
Description: [Text Area]

Date: 11/4/24  
Payment Terms: Net 30  
Terms Date: 11/4/24  
Requester: [Search]  
Attachments: None  
Note: [Text Area]

Lines: Match Invoice Lines

View: Columns, Unfreeze, Detach, Sort, Reorder Columns..., Query By Example

Columns: Show All, Details, Project, Corrected Invoice, Asset, Prepayment, Income Tax, Multiperiod Accounting, Overlay, Inventory, Landed Cost, Consumption Advice

Income Tax: Region, Type

Reference	Tax	Purchase Order	Income Tax	Asset	Project										
Description	Tax Classification	Ship-to Location	Withholding	Number	Line	Schedule	Quantity	Unit Price	Type	Track as Asset	Project Number	Task Number	Expenditure Item Date	Expenditure Type	Exp Org
		1400OSCN-1410							DAUIAR				11/4/24		
		1400OSCN-1410 MAIL SER							DAUIAR				11/4/24		
		1400OSCN-1410 MAIL SER							DAUIAR				11/4/24		
		1400OSCN-1410 MAIL SER							DAUIAR				11/4/24		
		1400OSCN-1410 MAIL SER							DAUIAR				11/4/24		

Taxes

Totals

# 1099 Codes Invoice Maintenance in NCFS

To update 1099 code on invoice after entered or paid

- Under Edit mode of invoice click on Distributions under lines
- Update the Income Tax type to the appropriate 1099 code

**Edit Invoice: 02.05-2**

**Invoice Header**

Identifying PO: EP4901368  
Business Unit: 1400 OFFICE OF THE STATE CONTROLLER  
Supplier: [Redacted]  
Supplier Number: 109284  
Supplier Site: R.14PT.03  
Legal Entity: NC OFFICE OF THE STATE CONTROLLER  
Invoice Group: [Redacted]

Number: 02.05-2  
Amount: USD - US Dollar 200.00  
Type: Standard  
Description: EP4901368

Date: 10/9/24  
Payment Terms: Net 30  
Terms Date: 10/9/24

**Lines**

Match Invoice Lines

View: [Icons] Detach Allocate Cancel Line **Distributions**

Distribution Budgetary Control Reference Tax Purchase Order Income Tax Asset Project

* Number	* Type	* Amount	Distribution Set	Distribution Combination
1	Item	200.00		

**Manage Distributions**

View: [Icons] Detach Invoice Line: 1 Reverse Adjust Tax Recovery Check Funds View Results

Budgetary Control Status Purchase Order Receipt Income Tax Project

Line	* Distribution	* Type	* Amount	Purchase Order Line Schedule Distribution	Receipt Number Line	Income Tax Type Region	Project Number	Task
1	1	Item	200.00	1 1		MISC7 Non-err		

Distributions Total Amount: 200.00  
Remaining Amount: 0.00  
Line Amount: 200.00

Save and Close Cancel

# 1099 Reminders

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Crystal Cole

# 1099 Reminders

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- Verify interfaced invoices are flagged with the appropriate 1099 codes prior to the original file submission date.
- When printing 1099 forms, print one or a few forms to test form within the 1099 envelope. Suggest using "Fit to Paper" scale when printing 1099 form
- Use the 1099 Maintenance report to estimate the number of forms/envelopes needed for printing.
  - Under Summary tab, remove DAU/AR default 1099 code from column G (Income Tax Type)
  - Filter for the 1099 codes for the separate forms
    - MISC7-1099 NEC form
    - All other MISC 1099 codes-1099 MISC form
    - GOV codes-1099 G form
    - Filter Income Tax Type Amount column for greater than or equal to \$600 to leave the suppliers that will receive a 1099 form

# QRG Training Links

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Crystal Cole

# QRG Training Links

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- [AP-33 1099 Codes and Descriptions](#)
- [AP-38 Run 1099 Report & Update 1099 Code on an Invoice After Payment](#)
- [AP-39 Printing 1099 Form](#)
- [AP-41 1099 Zero Dollar Invoices](#)
- [AP-42 Printing 1099 Correction Form](#)

# Key Dates for Tax Year 2025

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Crystal Cole

# Key Dates for Tax Year 2025

1099 PROCESSING SCHEDULE FOR CALENDAR YEAR 2025	
Jan 1- December 31, 2025	Review 1099 <b>AP-022 1099 Maintenance Report</b> for 1099 flagging or changes.
October 15, 2025	Link for <b>1099 Contact Form</b> sent to agency users to provide a main 1099 contact for each agency and the agency's phone number to print on the 1099 forms.
December 31, 2025	2025 calendar year reporting cycle ends.
January 29, 2026	Last day to make changes to 1099 data in NCFS prior to OSC generating the original 1099 electronic IRS file. All changes should be completed by midnight.
January 1-31, 2026	2025 1099 forms are available for printing in NCFS. Forms must be postmarked to suppliers by January 31 <sup>st</sup> . <a href="#">AP-39 Printing 1099 Form</a>
January 30, 2026	OSC will submit the electronic 1099 file to the IRS.
January 31, 2026	IRS required deadline date for issuing printed 1099 forms to recipients and filing the IRS electronic file.
February 2, 2026	Agencies may record 1099 changes in NCFS for 2025 1099s using zero-dollar invoices. <a href="#">AP-41 Zero Dollar Invoices</a>
March 29, 2026	Last day to enter 1099 corrections with zero-dollar invoices in NCFS. Zero-dollar invoices must be in paid status and accounted by midnight.
March 30, 2026	2025 1099 correction forms are available for printing in NCFS. OSC will submit the electronic 1099 corrections file to the IRS. <a href="#">AP-42 Printing 1099 Correction Form</a>



# Questions?