

1099 Corrections Information Session

February 10, 2026 – 11am-12pm



Presenters

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

- Welcome
- 1099 Deadlines and Dates
- Using the NCFS 1099 Maintenance Report for Corrections
- Walk through 1099 Corrections QRGs
- Agency questions

Key Dates for Tax Year 2025

Gwen Earp

Key Dates for Tax Year 2025

1099 PROCESSING SCHEDULE FOR CALENDAR YEAR 2025	
Jan 1- December 31, 2025	Review 1099 AP-022 1099 Maintenance Report for 1099 flagging or changes.
October 15, 2025	Link for 1099 Contact Form 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 st . AP-39 Printing 1099 Form
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. AP-41 Zero Dollar Invoices
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. AP-42 Printing 1099 Correction Form



NCFS 1099 Maintenance Report

Crystal Cole

NCFS 1099 Maintenance Report

RPTAP022-1099 Maintenance Report – Key Columns

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	12/31/2024																										
Natural Account Range	All	Can narrow down to specific accounts if needed.																									
Supplier Number	All	Can narrow down to specific suppliers if needed.																									
1099 Correction Payment From Date		Leave blank to return only original 1099 invoices																									
1099 Correction 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	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	
NC OFFICE OF THE STATE CONTROLLER	1400 OFFICE OF THE STATE CONTROLLER	987654321	1099 Test Supplier 1	166490	123456789	R14PLZZ	Y	2024 1099 Invoice 1	Manual invoice entry	08/14/2024	1	\$ 12,253.00	GOV 6	Y	N		\$ 12,253.00	GOV 6	359000000	OTHER EXPENSES	\$ 0.00	500 ODGMS CHAPEL RD, BAKERSVILLE, NC 28606	\$ 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	R14PLZZ	Y	2024 1099 Invoice 2	Manual invoice entry	08/21/2024	1	\$ 11,608.00	GOV 6	Y	N		\$ 11,608.00	GOV 6	359000000	OTHER EXPENSES	\$ 0.00	500 ODGMS CHAPEL RD, BAKERSVILLE, NC 28606	\$ 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 & 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

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	P2 N		
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			
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			
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			
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			
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			
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			
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			

QRG Training Links

Crystal Cole

QRG Training Links

- [AP-41 1099 Zero Dollar Invoices](#)
- [AP-42 Printing 1099 Correction Form](#)

Questions?

