

Daily Operations Section
State Accounting Bureau

1099 Reporting:

Part 7 – 1099-Misc/1099-NEC/1099-G





1099-Misc

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		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 1099-MISC (Rev. January 2022)	Miscellaneous Information Copy 1 For State Tax Department
		2 Royalties \$ _____	For calendar year 20 ____			
		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		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 \$ _____			
Street address (including apt. no.)		9 Crop insurance proceeds \$ _____	10 Gross proceeds paid to an attorney \$ _____			
City or town, state or province, country, and ZIP or foreign postal code		11 Fish purchased for resale \$ _____	12 Section 409A deferrals \$ _____			
		13 FATCA filing requirement <input type="checkbox"/>	14 Excess golden parachute payments \$ _____			
		15 Nonqualified deferred compensation \$ _____				
Account number (see instructions)		16 State tax withheld \$ _____ \$ _____	17 State/Payer's state no.			
		18 State income \$ _____ \$ _____				

Form **1099-MISC** (Rev. 1-2022)

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service



1099-Nonemployee Compensation (NEC)

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		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 1099-NEC (Rev. January 2022) For calendar year 20__	Nonemployee Compensation
PAYER'S TIN	RECIPIENT'S TIN	1 Nonemployee compensation \$		Copy 1 For State Tax Department	
RECIPIENT'S name		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>			
Street address (including apt. no.)		3			
City or town, state or province, country, and ZIP or foreign postal code		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. 1-2022) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service



1099-G

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120		Certain Government Payments Copy 1 For State Tax Department
		\$	Form 1099-G		
PAYER'S TIN		2 State or local income tax refunds, credits, or offsets		(Rev. January 2022)	
		\$		For calendar year 20__	
RECIPIENT'S TIN		3 Box 2 amount is for tax year	4 Federal income tax withheld		
RECIPIENT'S name		5 RTAA payments		6 Taxable grants	
		\$		\$	
Street address (including apt. no.)		7 Agriculture payments		8 Check if box 2 is trade or business income <input type="checkbox"/>	
		\$			
City or town, state or province, country, and ZIP or foreign postal code		9 Market gain			
		\$			
Account number (see instructions)		10a State	10b State identification no.	11 State income tax withheld	
				\$	
				\$	

Form **1099-G** (Rev. 1-2022)

www.irs.gov/Form1099G

Department of the Treasury - Internal Revenue Service



1099 Correction/Duplicate Request

ServiceNow

- ServiceNow 1099 Correction/Duplicate Request (Form 222)
 - Used by agencies to request either a duplicate or correction to form 1099-MISC, 1099-NEC, or 1099-G after the deadline
 - Upon completion, corrected form will be submitted to the IRS and mailed to the payee

A screenshot of the ServiceNow portal interface. At the top, the word "MONTANA" is displayed on the left, and navigation links for "Knowledge", "Catalog", "Tickets" (with a notification badge "1"), and "Agency" are on the right. Below this is a breadcrumb trail: "Home > All Catalogs > SAB Service Catalog > Payment Related Requests >". The main content area shows "1099 Correction/Duplicate" in a large font, with "Form 222" underneath. A logo for the "STATEWIDE ACCOUNTING BUREAU" is visible, featuring a building icon. At the bottom of the page, a dark blue bar contains the text "1099 CORRECTION/DUPLICATE" in white capital letters.



1099 Correction/Duplicate Request

ServiceNow

ServiceNow [1099 Correction/Duplicate Request \(Form 222\)](#)

Important to verify the information before submitting the request

Navigate to MT Payment Inquiry in SABHRS

○ [Main Menu>Reporting Tools>Query>Query Viewer](#)

- **MTAP_PAYMENT_DETAIL_REPORT**

- ✓ BU
- ✓ Voucher number
- ✓ Supplier ID
- ✓ Withholding code
- ✓ Payment Amount
- ✓ Payment Reference ID
- ✓ Payment Method
- ✓ Payment Status & Date

Failure to report 1099-MISC/NEC to IRS = \$280 penalty per 1099



Important Dates!

For all reporting dates & deadlines visit our website – sfsd.mt.gov/sab/resources

SERVICES AGENCIES LOG

STATE FINANCIAL SERVICES DIVISION
Deliver services that support the transparency, accountability, and effective management of public funds

HOME WHAT WE DO BUREAU WEBSITES RESOURCES CONTACT US Search SFSD

SAB / Resources / Resources

The term annual comprehensive financial report and acronym ACFR have been established to replace the report name and acronym previously used for the comprehensive annual financial report. The structure and contents of the report remain the same. For more information on the change, visit the [Governmental Accounting Standards Board](#).

CALENDAR DATES	□
AGENCY REPORTS, FORMS, SCHEDULES & TEMPLATES	□
SERVICENOW	□
FISCAL YEAR-END	□

Print Week Month Agenda

For 1099 reporting, pay special attention to January through the beginning of March!



THANK YOU!

Thank you for watching!

Questions? Please open a Case – SAB in ServiceNow
or call 406-444-3092