

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 2021 Form 1099-MISC	Miscellaneous Information
		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 \$	Copy 1 For State Tax Department		
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 \$			
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	9 Crop insurance proceeds \$	10 Gross proceeds paid to an attorney \$	11 Fish purchased for resale \$	12 Section 409A deferrals \$	
		13 Excess golden parachute payments \$	14 Nonqualified deferred compensation \$	15 State tax withheld \$	16 State/Payer's state no.	17 State income \$
		\$	\$	\$	\$	\$

Form **1099-MISC** www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service



1099-Nonemployee Compensation (NEC)

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0116 2021 Form 1099-NEC		Nonemployee Compensation
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				
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** www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service



1099-G

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0120 2021 Form 1099-G		Certain Government Payments
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. _____ _____ _____		1 Unemployment compensation \$ _____	2 State or local income tax refunds, credits, or offsets \$ _____	
PAYER'S TIN _____	RECIPIENT'S TIN _____	3 Box 2 amount is for tax year _____	4 Federal income tax withheld \$ _____	Copy 1 For State Tax Department
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**

www.irs.gov/Form1099G

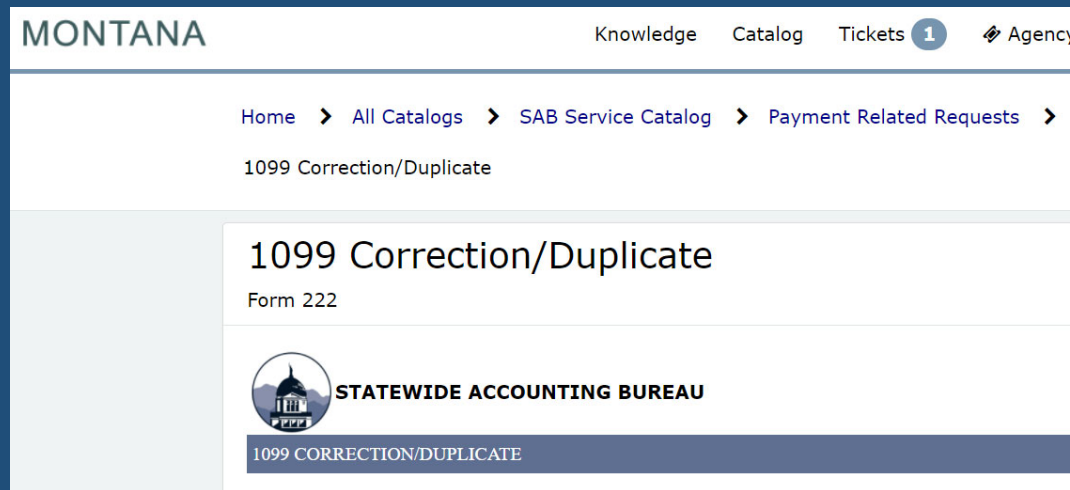
Department of the Treasury - Internal Revenue Service



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 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" and "Form 222". At the bottom, there is a logo for the "STATEWIDE ACCOUNTING BUREAU" and a dark blue bar with the text "1099 CORRECTION/DUPLICATE".



1099 Correction/Duplicate Request

ServiceNow

ServiceNow 1099 Correction/Duplicate Request (Form 222)

Important to verify information before submitting request

Navigate to MT Payment Inquiry in SABHRS

○ [Main Menu>Accounts Payable>Review Accounts Payable Info>Payments>MT Payment Inquiry](#)

- Remit SetID = STATE
- Remit Supplier = Supplier ID
- Payment Date = between 01/01/XXXX-12/31/XXXX (the year you are requesting the adjustment for)
- Click Search
- Compare the results to the information in the adjust withholding screen
 - Main Menu>Suppliers>1099/Global Withholding>Maintain>Adjust Withholding
- The simplest way to sum a larger number of payments is to copy and paste into Excel

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 LO

MONTANA DEPARTMENT OF ADMINISTRATION

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 submit an [Other Accounting/SABHRS Questions](#) request in ServiceNow or call 406-444-3092