1099 Reporting:
Part 7 – 1099-Misc/1099-NEC/1099-G
### 1099-Misc

**Form 1099-MISC**

- **PAYER’S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.**
- **RECIPIENT’S name**
- **Street address (including apt. no.)**
- **City or town, state or province, country, and ZIP or foreign postal code**
- **Account number (see instructions)**
- **FATCA filing requirement**
- **1. Rents**
- **2. Royalties**
- **3. Other income**
- **4. Federal income tax withheld**
- **5. Fishing boat proceeds**
- **6. Medical and health care payments**
- **7. Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale**
- **8. Substitute payments in lieu of dividends or interest**
- **9. Crop insurance proceeds**
- **10. Gross proceeds paid to an attorney**
- **11. Fish purchased for resale**
- **12. Section 408A deferrals**
- **13. Excess golden parachute payments**
- **14. Nonqualified deferred compensation**
- **15. State tax withheld**
- **16. State/Recipient’s state no.**
- **17. State income**

**Miscellaneous Information**

- **Copy 1 For State Tax Department**

**OMB No. 1545-0115**

**Department of the Treasury - Internal Revenue Service**

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**DAILY OPERATIONS SECTION | STATE ACCOUNTING BUREAU (SAB)**
### 1099-Nonemployee Compensation (NEC)

![Image of 1099-NEC form](image_url)

**PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.**

<table>
<thead>
<tr>
<th>1</th>
<th>Nonemployee compensation</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td></td>
</tr>
</tbody>
</table>

**RECIPIENT'S name**

**Street address (including apt. no.)**

**City or town, state or province, country, and ZIP or foreign postal code**

**Account number (see instructions)**

Source: [www.irs.gov/Form1099NEC](www.irs.gov/Form1099NEC)
### 1099-G Form

<table>
<thead>
<tr>
<th>Field Description</th>
<th>Example Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>PAYEE’S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.</td>
<td></td>
</tr>
<tr>
<td>1. Unemployment compensation</td>
<td>$</td>
</tr>
<tr>
<td>2. State or local income tax refunds, credits, or offsets</td>
<td>$</td>
</tr>
<tr>
<td>3. Box 2 amount is for tax year</td>
<td></td>
</tr>
<tr>
<td>4. Federal income tax withheld</td>
<td>$</td>
</tr>
<tr>
<td>5. RTAA payments</td>
<td>$</td>
</tr>
<tr>
<td>6. Taxable grants</td>
<td>$</td>
</tr>
<tr>
<td>7. Agriculture payments</td>
<td>$</td>
</tr>
<tr>
<td>8. Check if box 2 is trade or business income</td>
<td></td>
</tr>
<tr>
<td>9. Market gain</td>
<td>$</td>
</tr>
<tr>
<td>10a. State</td>
<td></td>
</tr>
<tr>
<td>10b. State identification no.</td>
<td></td>
</tr>
<tr>
<td>11. State income tax withheld</td>
<td>$</td>
</tr>
</tbody>
</table>

**Form 1099-G**

[www.irs.gov/Form1099G](http://www.irs.gov/Form1099G)

**Department of the Treasury - Internal Revenue Service**

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**DAILY OPERATIONS SECTION | STATE ACCOUNTING BUREAU (SAB)**
1099 Correction/Duplicate Request

- 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
1099 Correction/Duplicate Request

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

For 1099 reporting, pay special attention to January through the beginning of March!
Thank you for watching!

Questions? Please submit an Other Accounting/SABHRS Questions request in ServiceNow or call 406-444-3092