

1099 Information Session

December 5, 2024

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
- NCFS 1099 Security Roles
- NCFS 1099 Maintenance Report Information
- 1099 Codes on Invoices in NCFS
- NCFS QRG Training Links
- 1099 Deadlines and Dates
- Agency questions

NCFS 1099 Security Roles

Gwen Earp

NCFS 1099 Security Roles

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

- ▲ Tax Reports
 - ▶ NC 1099 G Report (RPTAP018)
 - ▶ NC 1099 Invoice Maintenance Report (RPTAP022)
 - ▶ NC 1099 MISC Report (RPTAP017)
 - ▶ NC 1099 NEC Report (RPTAP019)



1099 Security Roles

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.

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																										
Supplier Number	All																										
1099 Correction Payment From Date																											
1099 Correction Payment To Date																											
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	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



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


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	145150	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	100001000	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	224454454	DAU/AR	\$ 165.00	\$ 0.00	\$ 165.00

NCFS 1099 Maintenance Report

RPTAP022-1099 Maintenance Report-Original 1099 Invoices

Detail

		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 (TIN's/PII)**																									
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	
STATE OF THE STATE CONTROLLER	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 28604	\$ 0.00			08/16/2024	182991
STATE OF THE STATE CONTROLLER	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 28604	\$ 0.00			08/23/2024	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			



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			

1099 Codes on Invoices in NCFS

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.

The screenshot shows the 'Create Invoice' interface in NCFS. The 'Invoice Header' section includes fields for Identifying PO, 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, Number (Training Invoice 1), Amount (USD 100.00), Type (Standard), Date (11/4/24), Payment Terms (Net 30), Terms Date (11/4/24), Requester, Attachments (None), and Note.

The 'Lines' section is active, showing a table with columns for Reference, Tax, Purchase Order, Income Tax, Asset, and Project. The 'Income Tax' column is highlighted, and the 'Type' dropdown is set to 'DAUIAR'. A red arrow points to the 'View' dropdown menu, which is open to 'Columns', and another red arrow points to the 'Income Tax' column header. A third red arrow points to the 'Type' dropdown menu.

Reference	Tax	Purchase Order	Income Tax	Asset	Project

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

The screenshot displays the 'Edit Invoice: 02.05-2' interface. The 'Invoice Header' section includes fields for Identifying PO (EP4901388), Business Unit (1400 OFFICE OF THE STATE CONTROLLER), Supplier (109284), Supplier Site (R.14PT.03), Legal Entity (NC OFFICE OF THE STATE CONTROLLER), and Invoice Group. The 'Lines' section shows a table with columns for Distribution, Budgetary Control, Reference, Tax, Purchase Order, Income Tax, Asset, and Project. A red arrow points to the 'Distributions' button in the 'Lines' section. The 'Manage Distributions' dialog box is open, showing a table with columns for Line, Distribution, Type, Amount, Purchase Order, Receipt, Income Tax, and Project. A red arrow points to the 'Region' dropdown in the 'Income Tax' section of the dialog box. The dialog box also includes buttons for 'Reverse', 'Adjust Tax Recovery', 'Check Funds', and 'View Results', and summary statistics at the bottom: Distributions Total Amount (200.00), Remaining Amount (0.00), and Line Amount (200.00).

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

1099 Reminders

Gwen Earp

1099 Reminders

- **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 out 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

Gwen Earp

QRG Training Links

- [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 2024

Gwen Earp

Key Dates for Tax Year 2024

1099 PROCESSING SCHEDULE FOR CALENDAR YEAR 2024	
Jan 1- December 31, 2024	Review 1099 AP-022 1099 Maintenance Report for 1099 flagging or changes.
September 19, 2024	OSC communicated a link to an online form for the agencies to provide 1099 contacts and phone numbers. The phone number listed on the online form will print on the 1099 form for the agency.
December 17, 2024	IRS deadline for submission of Form 8508. Agencies are responsible for filing Form 8508 with the IRS.
December 31, 2024	2024 calendar year reporting cycle ends.
January 29, 2025	Last day to make changes to 1099 data in NCFS prior to OSC generating the 1099 electronic IRS file. All changes should be completed by midnight.
January 1-31, 2025	2024 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, 2025	OSC will submit the electronic 1099 file to the IRS.
January 31, 2025	IRS required deadline date for issuing printed 1099 forms to recipients and filing the IRS electronic file.
February 1, 2025 and forward	Agencies will record 1099 changes in NCFS for 2024 1099s using zero-dollar invoices. AP-41 Zero Dollar Invoices
March 31, 2025	Last day to enter 1099 corrections with zero-dollar invoices in NCFS. \$0.00 invoices must be in paid status and accounted by midnight.
April 1, 2025	2024 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

Questions?

