




# Office of the State Controller

## OFFICIAL MEMORANDUM

**To:** Chief Financial Officers

**From:** Anne Godwin, Deputy State Controller 

**Date:** September 18, 2019

**Subject:** Annual 1099 Processing for the North Carolina Accounting System

The final 1099 processing for the North Carolina Accounting System (NCAS) begins in early December. **The deadline for submitting the 1099 IRS electronic file is January 31, 2020.** The Office of the State Controller will electronically file the IRS 1099 file for all NCAS agencies the week of January 27, 2020.

The North Carolina Department of Revenue (NCDOR) 2019 1099-MISC electronic file will not be filed by OSC due to an automatic waiver issued by NCDOR for the benefit of state agencies. Individual state agencies will be responsible for filing their own 1099 information to the NCDOR. For details regarding this waiver and when to file any required 1099s to NCDOR, please see the NCDOR website. <https://www.ncdor.gov/taxes-forms/withholding-tax>

Attached are the schedule and procedures for the NCAS 1099 processing. Please review the schedule for specific 1099 deadlines. To aid the agencies in 1099 verification, reports are available in XPTR titled **1099-1 AP 1099 Reports**, **1099 Compare List**, and **1099 Compare List Excel**. Additional information about these reports can be found in attachment 2.

Due to the centralization of the 1099 reporting process, it is critical that all reports and the NCAS 1099 data are reviewed by your agency for accuracy by the requested deadlines so that the central data file for OSC transmission to the IRS can be created.

If you have any questions or require assistance with NCAS 1099 activities, please contact OSC Support Services at (919) 707-0795 or [osc.support.services@osc.nc.gov](mailto:osc.support.services@osc.nc.gov).

Thank you.

Attachments

NO. SAD 20-7