January

FILING MONTH

☐ File and deliver your forms

- File your 1099-NEC forms with the IRS and send copies to recipients by January 31.
- If you file W-2s, those go to the SSA on the same day.
- eFile early to avoid IRS site delays at the end of the month.

☐ Print & mail

- Send forms electronically or by mail to your recipients.
- Double-check addresses or email delivery options before sending.

☐ Review your data

- Verify that payee names and TINs match IRS records. A bulk TIN match is the fastest way to check your entire vendor list" - with "bulk tin match" linking to https://tincheck.com/bulk-tincheck/
- Fix any missing or invalid data before filing.

February

FIX & FOLLOW UP

☐ Handle corrections

- If you spot an error on a filed 1099, file a corrected return right away.
- Keep copies of all corrected forms sent to recipients.

☐ Catch up on other forms

- Address any late originals for forms 1099-NEC and W-2 forms
- First tier penalties apply for records filed within 30 days of the filing deadline.
- Brokers and investment forms (like 1099-B) are due mid-month — if you're a CPA, keep clients on track.
- If needed, File Extension of Time (8809), which allows 30 extra days to file with the IRS

☐ Plan for next year

- Note what slowed you down this season — whether it was missing W-9s, outdated addresses, or data from multiple systems.

SOVOS

March

FINAL FILINGS

☐ IRS eFile deadline

→ eFile 1042-S froms with the IRS and furnish recipient statements by March 15th

→ For most 1099s filed electronically, the IRS deadline is March 31 (unless you filed for an extension).

→ Verify your TINs

→ Run a Bulk TIN check before filing to prevent “B-Notice” penalties later

☐ Verify your TINs

→ Run a Bulk TIN Check before filing to prevent “B-Notice” penalties later.

☐ Extensions

→ If needed, File Extension of Time (8809), which allows 30 extra days to file with the IRS

April

WRAP UP & REVIEW

☐ Review your process

→ What worked this filing season? What didn’t?

→ Update templates or filing software configurations while details are fresh.

☐ Fix lingering issues

→ File any late originals or corrections.

→ Stay alert for any IRS notices about missing or incorrect TINs.

May–June

MID-YEAR MAINTENANCE

☐ Plan Improvements

→ Budget time or resources to simplify next year's process

→ Consider switching to an eFile solution that automates validations, eFiling, print and mail, and corrections.

☐ Verify New Vendors

→ Collect a W-9 for every new vendor or customer your onboard

→ Run a TIN check on each new payee and make this an ongoing year-round process
(with "TIN check" linking to https://tincheck.com/tincheck-real-time/)

SOVOS

July–August

AVOID PENALTIES

☐ Watch for penalty letters

→ 972CG "P Notices" may arrive mid-summer for missing or invalid filings.

→ Gather documentation showing you verified TINs, evaluated backup withholding requirements, and applied withholding when necessary

→ Respond within 45 days to request abatement if you have proper documentation supporting your compliance effors ts.

☐ Clean your data

→ Run another Bulk TIN Match before year-end to catch invalid records early.

☐ Start prep early

→ Begin gathering vendor lists and payment reports so you're ready for fall cleanup.

September–October

GET READY FOR FILING SEASON

☐ Handling IRS CP2100(A) Notices

→ If you recieve a CP2100 (IRS B-Notice), it means the IRS found invalid Name/TIN combinations

→ Prepare a plan for handling B-Notices, including your solicitation and response handling processes

→ Review the Name and TIN mismatches to determine whether first or second B-Notice rules apply

→ Send required solicitations on time and keep documentation of all attempts to obtain correct information.

☐ Know your data

→ Ensure you have all of the correct vendor data via W-9 or otherwise to limit information return penalties for the upcoming filing season.

→ For any missing information, solicit recipients with an updated W-9 form ASAP.

☐ Train your team

→ If others help with filing, make sure they know new deadlines, forms, or system logins.

SOVOS

November–December

PRE-SEASON PREP

☐ Run final TIN Checks

→ Validate all vendor and payee data before the new year.

☐ Review deadlines

→ Set internal due dates for data collection, review, and filing. Team alignment for 1099 reporting is the easiest way to avoid late filings, corrections, and penalties.

☐ Filing Readiness Check

→ Gather test files and sample data to confirm your team understands each step of the filing process

→ Run a pilot test in your eFile system to ensure templates, filing formats, and required fields remain accurate

→ Use the test results to update instructions and align your team before January

☐ Test your software or login

→ Confirm your filing account is active and ready for January 31.