

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**

- Make sure payee names and TINs match IRS records (you can TIN match any time of year).
- 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- Note what slowed you down this season — whether it was missing W-9s, outdated addresses, or data from multiple systems.

March

FINAL FILINGS

☐ **IRS eFile deadline**

- For most 1099s filed electronically, the IRS deadline is March 31 (unless you filed for an extension).
- Deadline for eFiling forms 1042 & 1042-S

☐ **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 your spreadsheet templates or filing software setup now, 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

☐ **Check for IRS Notices**

- Prepare a plan for potential IRS Notices: CP2100 & 972CG
- If you receive a CP2100 (IRS B-Notice), it means the IRS found invalid Name/TIN combinations. Fix those records now.

☐ **Verify new vendors**

- Anytime you add new contractors, collect a valid W-9 and run a quick TIN check.

☐ **Plan improvements**

- Budget time or resources to simplify next year's process — consider switching to an eFile solution if you're still paper filing.

July–August

AVOID PENALTIES

☐ **Watch for penalty letters**

- 972CG “P Notices” may arrive mid-summer for missing or invalid filings.
- Respond within 45 days to appeal or fix issues.

☐ **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

☐ **Review IRS & state updates**

- Check for any changes in 1099 rules, filing formats, or state requirements.

☐ **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.

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.

☐ **Communicate with clients or vendors**

→ Send reminders for missing W-9s before everyone disappears for the holidays.

☐ **Test your software or login**

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

Ready for easy, compliant 1099 filing?

Get Started with eFileMyForms