

What's New for Calendar/Tax Years 2019 and Beyond

A brief description of selected “What’s New” items for Calendar/Tax Years 2019 and beyond is shown below. This is a partial listing only; readers should review the “What’s New” Section of the *General Instructions for Certain Information Returns (Forms 1096, 1097, 1098, 1099, 3921, 3922, 5498, and W-2G)* and the related form-specific instructions available at www.irs.gov and any IRS updates thereto. In addition, readers should review the latest annual programming changes in **IRS Publication 1220 (Pub 1220)**, *Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G*.

Some of the most significant changes that impact Calendar/Tax Years 2019 and beyond include:

- Publication 1220 is now maintained as a continuous living document incorporating record layout and any revisions or deletions. Changes will be incorporated into the online document as they occur meaning the document will always be current. Updates can be found on the IRS website at www.irs.gov.
- **Filing dates for Form 1099-MISC** – The reporting due date to the IRS for Form 1099-MISC is on or before January 31, 2020, if you are reporting nonemployee compensation (NEC) payments in box 7, **using either paper or electronic filing procedures**. The reporting due date to the IRS for Form 1099-MISC with no data for NEC and amounts reported in boxes 8 or 14 is February 15, 2020. For all other reported payments, file Form 1099-MISC by February 28, 2020, if you file on paper, or March 31, 2020, if you file electronically.

NOTE: For Important filing guidance for Form 1099-MISC with non-employee compensation (NEC) Refer to **IRS Publication 1220 (Pub 1220)**, *Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G, Section 7 Form 1099-MISC NEC Filing Guidance for Tax Year 2019*.

Tax Year 2019: *If any Form 1099-MISC reporting NEC will be filed after the January 31st due date, separate the transmission of those Forms 1099-MISC from the transmission of any Forms 1099-MISC that do not report NEC and are not due until March 31, 2020.*

This is for all Form 1099-MISC transmissions submitted after January 31st. Transmitters should anticipate that their transmissions sent after January 31st, and include both a Form 1099-MISC reporting NEC and a Form 1099-MISC that does not report NEC with a single Payer ‘A’ Record. The IRS will treat each form transmitted with the Payer ‘A’ Record as if it is subject to the section 6721 penalty for failure to file by January 31st.

You can furnish each recipient with a single payee statement reporting all Form 1099-MISC payment types. Two separate recipient statements are not required, even if reporting the NEC and non-NEC on two different forms filed with the IRS. Regardless of how filed with the IRS, you are required to furnish the payee statements by the recipient copy due date.

- New Form 098-F, Fines, Penalties and Other Amounts – [Filing Form 1098-F is not required until further notice](#). Notice 2018-23 (PDF), 2018-15 I.R.B. 474, suspends the section 6050X reporting requirement until the date specified in proposed regulations that the IRS intends to publish. Therefore, entities required to report do not need to file a Form 1098-F until further notice. For the latest information, refer to **IRS Publication 1220 (Pub 1220), *Return Reporting for Federal Agencies***. Publication 1220 provides Form 1098-F record layouts for tax year 2019 to be used pending the finalization of the regulations.