



Office of Financial Management

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1099 Reporting

*Determine Correct 1099 Reporting Year for
Electronic Fund Transfer (EFT)*

September 6, 2024

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Overview

The IRS has a concept of constructive receipt for when a taxpayer has payments available as income. For Washington State payments, constructive receipt changes depending on payment method.

- For Warrants, the receipt date is the warrant date.
- **For Electronic Fund Transfers (EFT) the receipt date is the deposit date, which is two business days from the day the batch was released in AFRS.**

To avoid potential issues, do not make 1099 reportable payments on the last two business days of the year.

To ensure agencies report all EFT payments in the proper reporting year, agencies will need to run Enterprise Reports. Each agency can choose to run either an Enterprise Reporting - Standard Report or an Enterprise Reporting - Web Intelligence Report to extract the data. It is highly recommended that agencies use the Web Intelligence report.

EFT Constructive Receipt Dates Summary:

Action for Calendar Reporting Year 2024	EFT Release Date (Day 1)	EFT Payment Process Date (Day 2)	Deposit Date (Day 3)
Add to	Thursday 12/28/2023	Friday 12/29/2023	Tuesday 1/2/2024
Remove from	Monday 12/30/2024	Tuesday 12/31/2024	Thursday 1/2/2025

Questions?

OFM Help Desk at 360.407.9100
HereToHelp@OFM.WA.GOV

EFT process/payment date of the last business day of 2023

What Happened?	EFT Payment Process Date 12/29/ 2023	Deposit Date 1/2/ 2024
What needs to happen?	These EFT payments were excluded from 2023 reporting year. These EFT payments need to be included in the 2024 1099 reporting year.	
Question to ask?	Did the agency process EFT payments on 12/29/ 2023 ?	
What to do to find out?	Run an Enterprise Report– to identify if there were any EFT payments for this date. If yes: 1. Add the EFT 2023 records that has deposit date of 2024 in the current year Excel Spreadsheet, if the transaction is 1099 reportable. 2. Import these EFT records in the current year's 1099 Form	

EFT process/payment date of the last business day of 2024

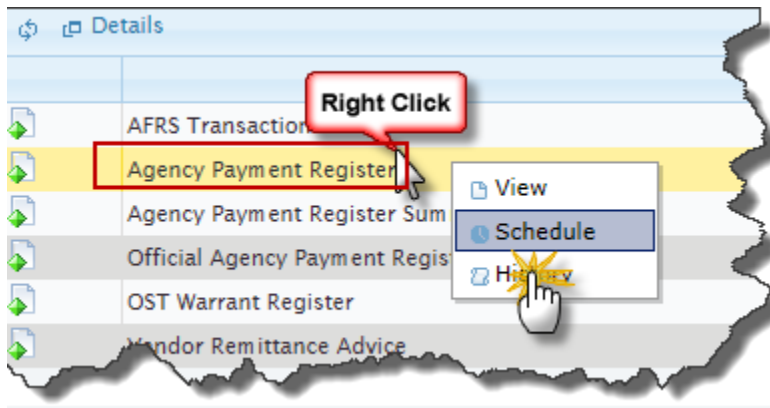
What Happened?	EFT Payment Process Date 12/31/ 2024	Deposit Date 1/2/ 2025
What needs to happen?	These EFT payments should be included in the 2025 reporting year. These EFT payments need to be excluded from the 2024 1099 reporting year.	
Question to ask?	Did the agency process EFT payments on 12/31/ 2024 ?	
What to do to find out?	Run an Enterprise Report to identify if there are any EFT payments for this date If yes: 1. Remove any EFT 2024 records that has deposit date of 2025 from the current year's Excel Spreadsheet	

Enterprise Reporting (ER) Standard Report

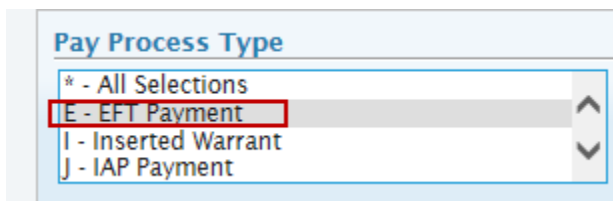
How to run the Agency Payment Register Report for EFT payments to add back to current year and remove from current year.

EFT payment date of 12/29/2023 – Add to current year

1. Log into Enterprise Reporting Portal <https://rp.ofm.wa.gov/>
2. Open the “**Daily Reports**” Folder
3. Right click on the “**Agency Payment Register**” Report
4. Select “**Schedule**”



5. Agency: Make sure the [Agency] parameter has the correct **3-digit agency code**.
6. Payment Date: Select “**Calendar**”
7. Start Date: Select 12/29/2023
8. End Date: Select 12/29/2023
9. Pay Process Type: Select “**E**” for EFT Payment



10. Click **Schedule**

If there is data returned for this criteria, determine whether these EFT payments are 1099 reportable. If reportable, these EFT needs to be **added** to current calendar reporting year because the EFT deposit date is in the current calendar reporting year.

EFT payment date of 12/31/2024 – Remove from current year

11. In the “**History**” section of the “**Agency Payment Register**” report, right click on the historical instance and select “**Reschedule**”.
12. Start Date: Select 12/31/2024
13. End Date: Select 12/31/2024
14. Click **Schedule**

If there is data returned for this criteria, determine whether these EFT payments are 1099 reportable. If reportable, these EFT needs to be **removed** from the current calendar reporting year because the EFT deposit date is in the new calendar reporting year.

BI Launchpad Web Intelligence Report (WebI)

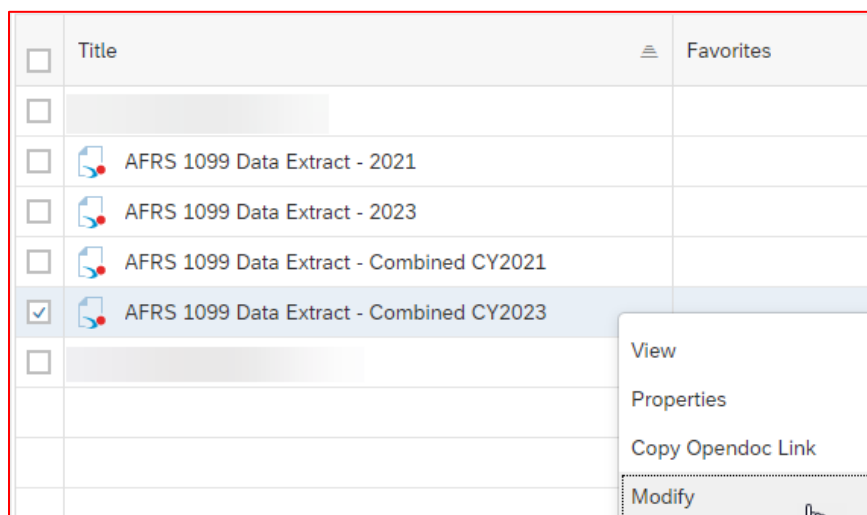
How to run BI Launchpad (WebI) Query to pull EFT Payment with process date of last business day of the Calendar Year to either add to current year or remove from current year.

*Note: If there is not already a copy of the **AFRS 1099 Data Extract – Combined CY 2023** under the **“Personal Folder”** within Webi, do the following:

- Click on the ‘Folders’ module, located in the upper left corner.
- Click on the arrow next to the ‘Public Folders’ to expand the list of folders available in the WebI Public Folders.
- Navigate to the ‘**AFRS 1099 Report Template**’ folder and click on the folder’s title to open the folder to access the 1099 Data Extract templates.
- Right-click on the **“AFRS 1099 Data Extract – 2025”**
- Hover over **“Organize”** then select **“Copy”**.
- Navigate back to **“Personal Folders”** and *click* on the expand node to expand **“Personal Folders”**.
- Click on the **ellipsis** in the upper-right corner
- Hover over **“Organize”** and right click on **“Paste”**

EFT payment with process date of 12/29/2023 – Add to current year

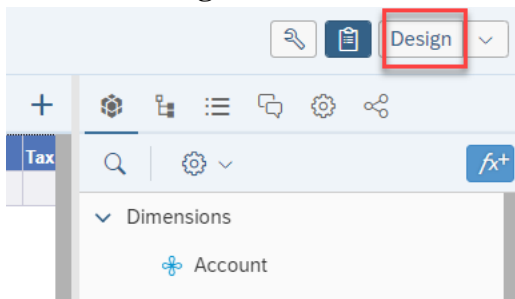
1. Log into BI Launchpad (WebI): <https://reporting.ofm.wa.gov/>
2. Locate the **“AFRS 1099 Data Extract – Combined CY2023”** that is under **“Personal Folder”**, right click on the title of the query, and select **“Modify”**.



3. Click **“Cancel”** on the prompts request.

The screenshot shows a 'Prompts' dialog box. On the left, a list of prompts is shown: 'Enter value(s) for Agency: Please select at least one value' (selected), 'Enter value(s) for Calendar Year: Please select at least one value', 'Enter value(s) for Transaction Type: (3) B; G; H' (checked), and 'Enter value(s) for GL Account: (2) 7120; 7130' (checked). On the right, there is a search bar labeled 'Search or enter value(s) manually' and a table titled 'Agency' with a list of codes from 001 to 040. At the bottom right, the 'Cancel' button is highlighted with a red box.

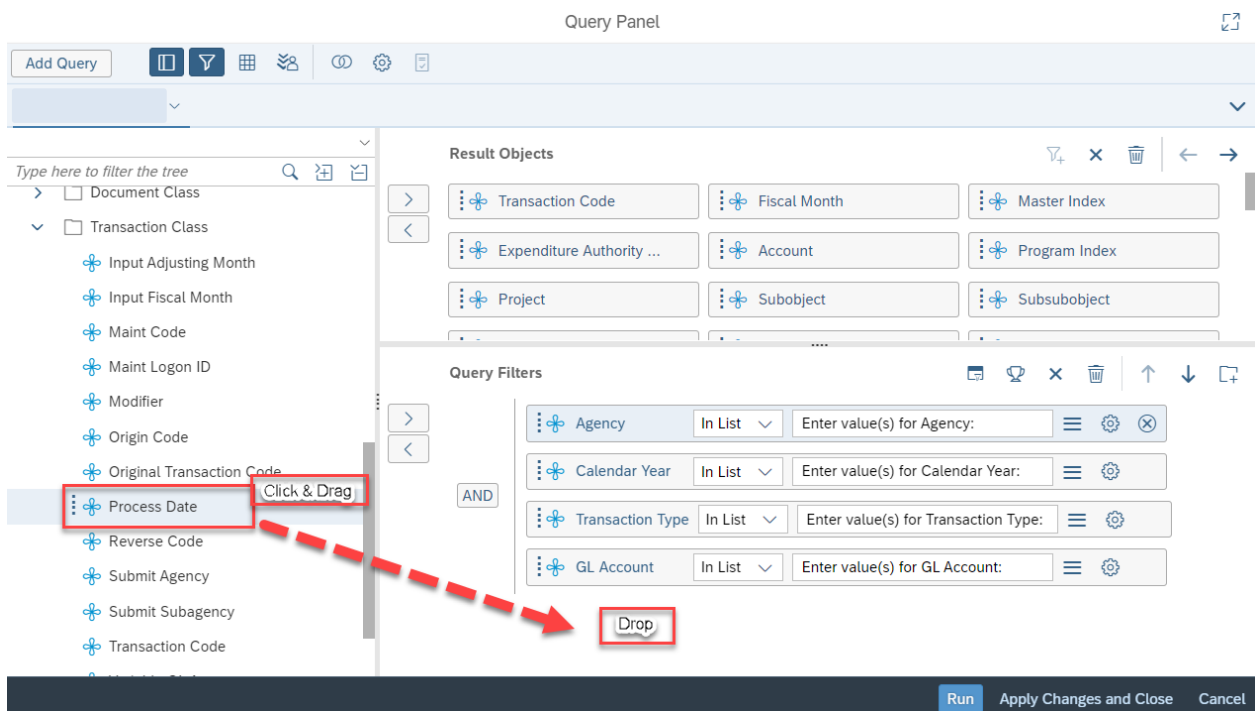
4. While in **“Design”** mode



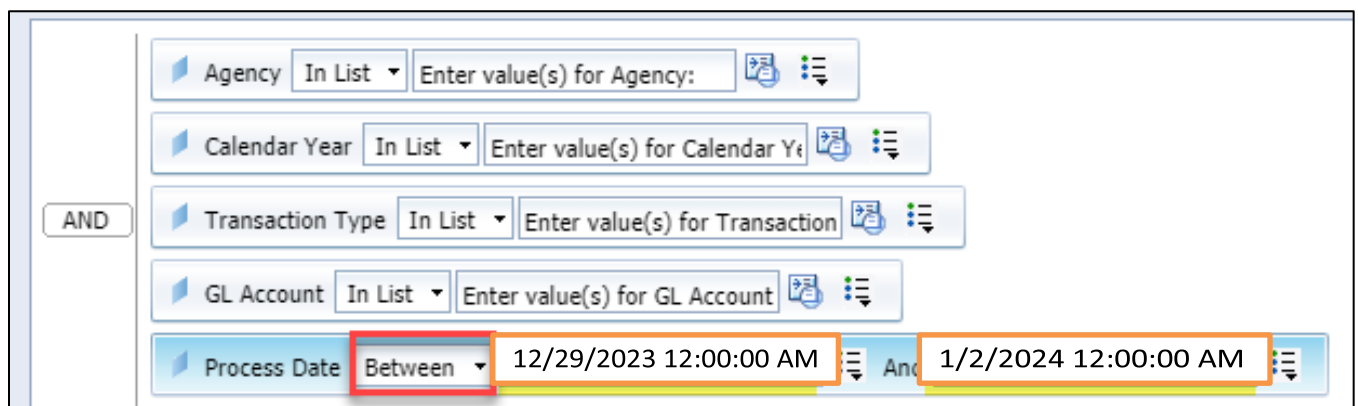
5. Under **“Query”** click **“Edit”** to access the query design



- From the Available “**Query Panel**”, under “**Transaction Class**” click and hold on “**Process Date**”, drag and drop into the “**Query Filters**”

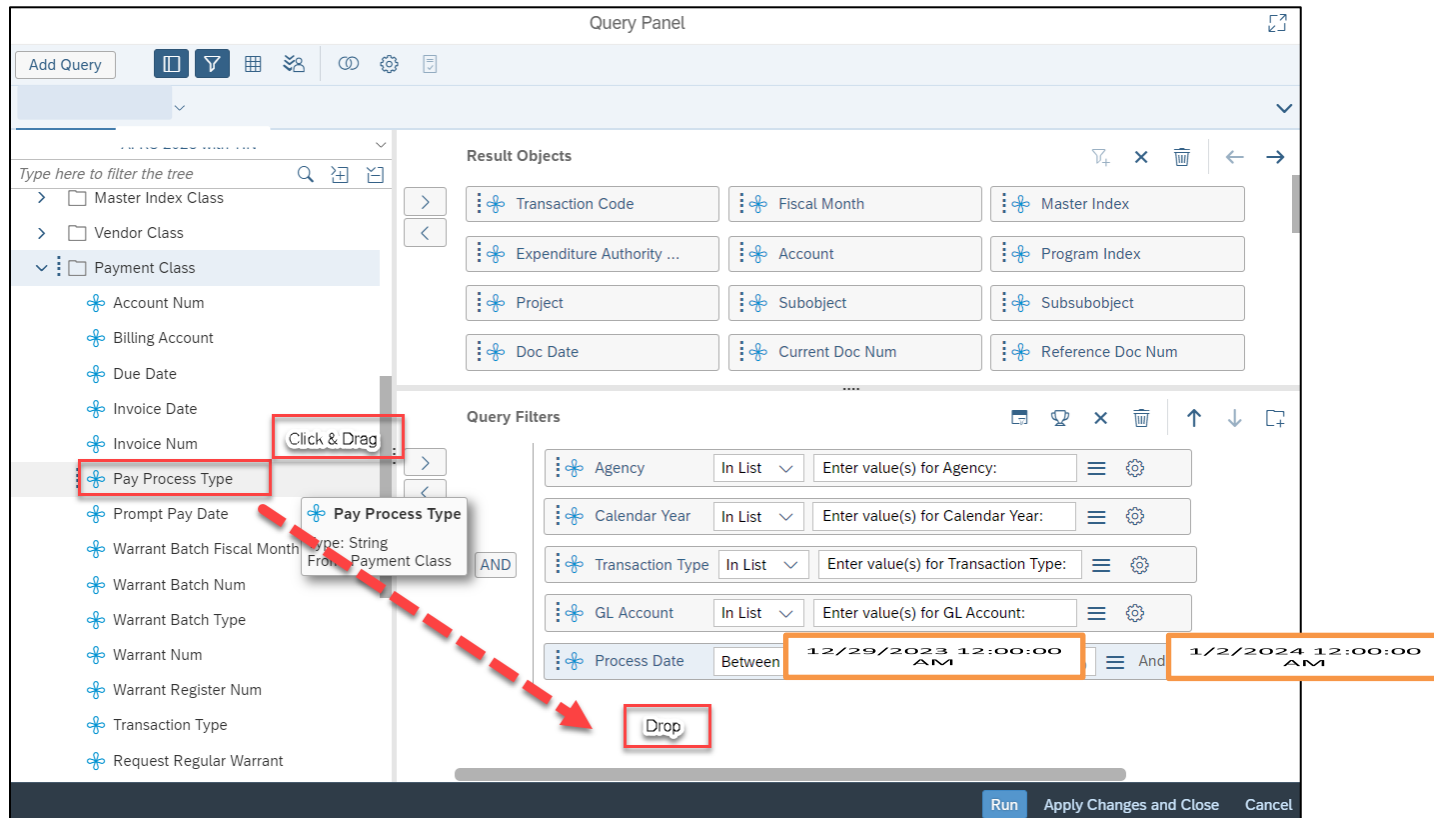


- Filter the “**Process Date**” by changing the filter from “In List” to “Between” and choose the last business day of calendar year 2023.
For example, if the “Process Date” of 12/29/2023 is needed, select the calendar between “12/29/2023 12:00:00AM” and “1/2/2024 12:00:00AM” as follow:



By grabbing a date between 12/29/2023 at midnight through 1/2/2024 at midnight, the query will pull all EFT data processed and posted on 12/29/2023.

8. Under “**Payment Class**” click and hold “**Pay Process Type**”, drag and drop into the “**Query Filters**”.



9. Filter the “**Pay Process Type**” equal to “E” for EFT Payment then click “**Run**”

The screenshot displays a query builder interface with two main sections: "Result Objects" and "Query Filters".

Result Objects: This section contains a grid of fields for the query results, including Transaction Code, Fiscal Month, Master Index, Expenditure Authority, Account, Program Index, Project, Subobject, Subsubobject, Doc Date, Current Doc Num, and Reference Doc Num.

Query Filters: This section contains a list of filters. The "Pay Process Type" filter is highlighted with a red arrow and is set to "Equal to" with the value "E". Other filters include Agency, Calendar Year, Transaction Type, GL Account, and Process Date.

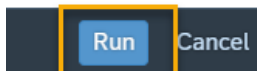
At the bottom right, there is a "Run" button highlighted with a yellow box and a red arrow pointing to it. Other buttons include "Apply Changes and Close" and "Cancel".

10. Answer the “**Agency**” prompt

11. Answer the “**Calendar Year**” prompt based on the process date selected

For example, if the process date of 12/29/2023 is needed, select Calendar Year 2023

12. Click **“Run”** to run the query



- If no data is retrieved, there were no EFT payments processed on the last business day of the month.
- If there are EFT payments with process date of 12/29/2023, the deposit date falls in the following year (2024). If the EFT payments are reportable, **add** them to the current year (2024).

EFT payment with process date of 12/31/2024 – Remove from current year

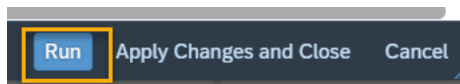
13. While still in the **“AFRS 1099 Data Extract – 2025”** report just ran, in **“Design”** mode, under **“Query”** click **“Edit”** to access the query design



14. Change the filter for “**Process Date**” to the last business day of calendar year **2024**.
For example, if the “Process Date” of 12/31/2024 is needed, select the calendar between
“12/31/2024 12:00:00AM” and “1/2/2025 12:00:00AM” as follows:

The screenshot shows the "Query Filters" dialog box. It contains several filter rows. The "Process Date" filter is selected and set to "Between". The start date is "12/31/2024 12:00:00 AM" and the end date is "1/2/2025 12:00:00 AM". Both date fields are highlighted with orange boxes. The "AND" button is visible between the date fields. Other filters include Agency, Calendar Year, Transaction Type, GL Account, and Pay Process Type. The "Run" button is highlighted in blue at the bottom right.

15. Click “**Run**”



16. Answer the “**Agency**” prompt

17. Answer the “**Calendar Year**” prompt based on the process date selected

*For example, if process date is of 12/31/2024 is needed, select Calendar Year **2024**.*

Prompts

Search

Enter value(s) for Agency:
Please select at least one value

Enter value(s) for Calendar Year: (1)
2024

Enter value(s) for Transaction Type: (3)
B; G; H

Enter value(s) for GL Account: (2)
7120; 7130

Enter value(s) for Calendar Year:

Search or enter value(s) manually

Calendar Year

- ☐ 2023
- ☒ 2024
- ☐ 2025
- ☐ BC
- ☐ BO
- ☐ PR

Mandatory (2) Reset All

Run Cancel

18. Click **“Run”** to run the query



- If no data is retrieved, there were no EFT payments processed on the last business day of the month.
- If there are EFT payments with process date of 12/31/2024, the deposit date falls in the following year (2025). If the EFT payments are reportable, **remove** them from the current year (2024).