



Office of Financial Management

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1099 Reporting

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

September 1, 2025

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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 2025	EFT Release Date (Day 1)	EFT Payment Process Date (Day 2)	Deposit Date (Day 3)
Add to	Monday 12/30/2024	Tuesday 12/31/2024	Thursday 1/2/2025
Remove from	Tuesday 12/30/2025	Wednesday 12/31/2025	Friday 1/2/2026

Questions?

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

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 were excluded from 2024 reporting year. These EFT payments need to be included in the 2025 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 were any EFT payments for this date. If yes: 1. Add the EFT 2024 records that has deposit date of 2025 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 2025

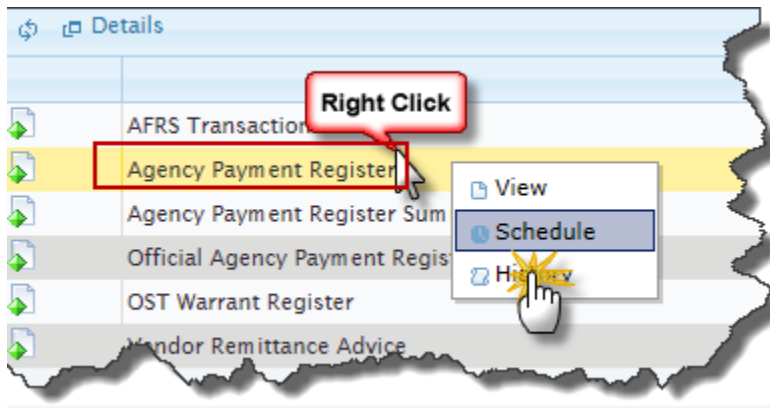
What Happened?	EFT Payment Process Date 12/31/ 2025	Deposit Date 1/2/ 2026
What needs to happen?	These EFT payments should be included in the 2026 reporting year. These EFT payments need to be excluded from the 2025 1099 reporting year.	
Question to ask?	Did the agency process EFT payments on 12/31/ 2025 ?	
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 2025 records that have a deposit date of 2026 from the current year's Excel Spreadsheet	

Enterprise Reporting (ER) Standard Report

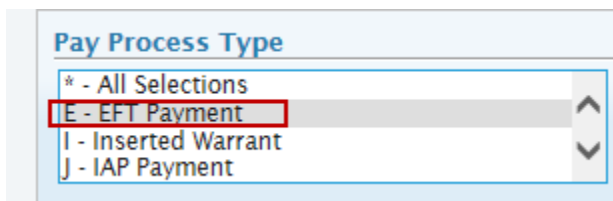
How to run the Agency Payment Register Report for EFT payments to add back to current year and remove from current year.

EFT payment date of 12/31/2024 – 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 12/31/2024
8. End Date: Select 12/31/2024
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 12/31/2025 – 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 12/31/2025
13. End Date: Select 12/31/2025
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 2025** 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 - Combined CY 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 12/31/2024 – Add to current year

1. Log into BI Launchpad (WebI): <https://reporting.ofm.wa.gov/>
2. Locate the **“AFRS 1099 Data Extract - 2023”** that is under **“Personal Folder”**, right click on the title of the query, and select **“Modify”**.

☒	 AFRS 1099 Data Extract - 2023	Web Intelligence	Nov 22, 2024 3:59 PM	...
☐	 AFRS 1099 Data Extract - 2025	Web Intelligence	Dec 30, 2024 1:15 PM	...
☐	 AFRS 1099 Data Extract - 2027	Web Intelligence	Aug 7, 2025 10:22 AM	...

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

Prompts

Search

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

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

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

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

Search or enter value(s) manually

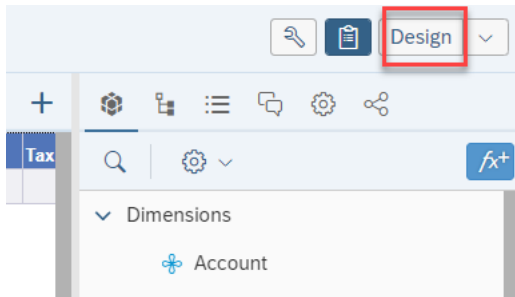
Agency

☐	001
☐	005
☐	010
☐	011
☐	012
☐	013
☐	014
☐	020
☐	035
☐	036
☐	037
☐	038
☐	040

Mandatory (2) Reset All

Run Cancel

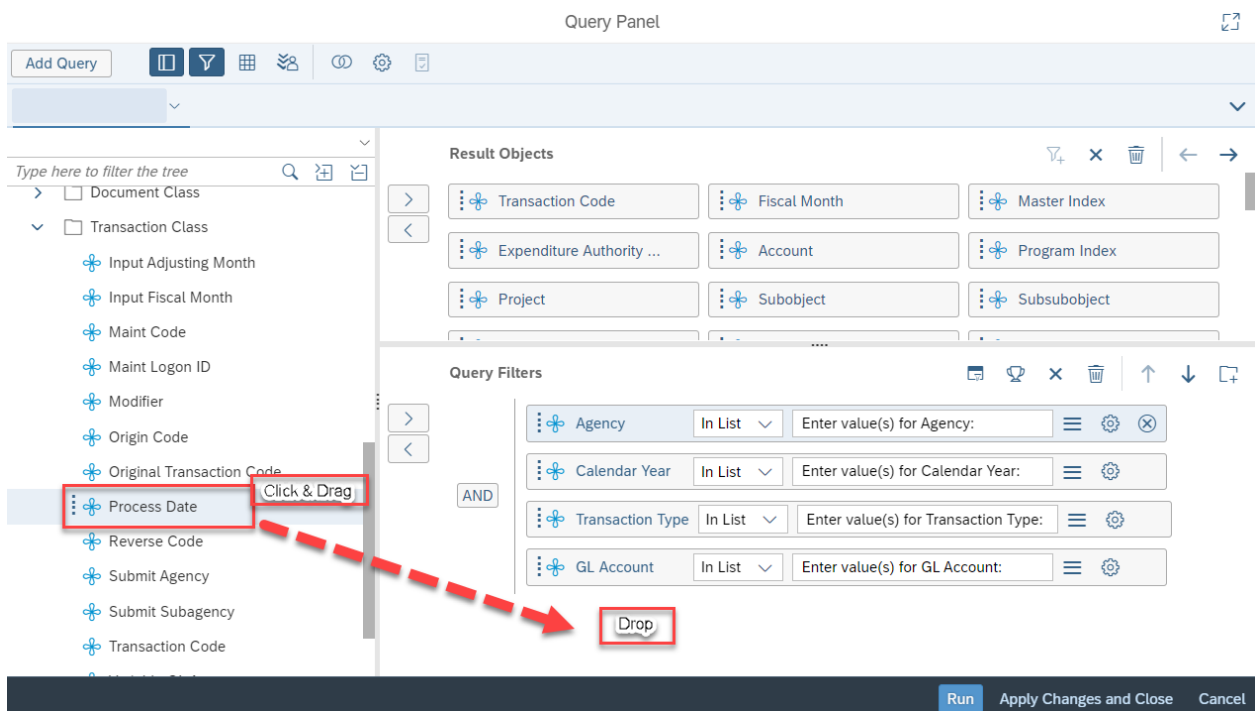
4. While in “**Design**” mode



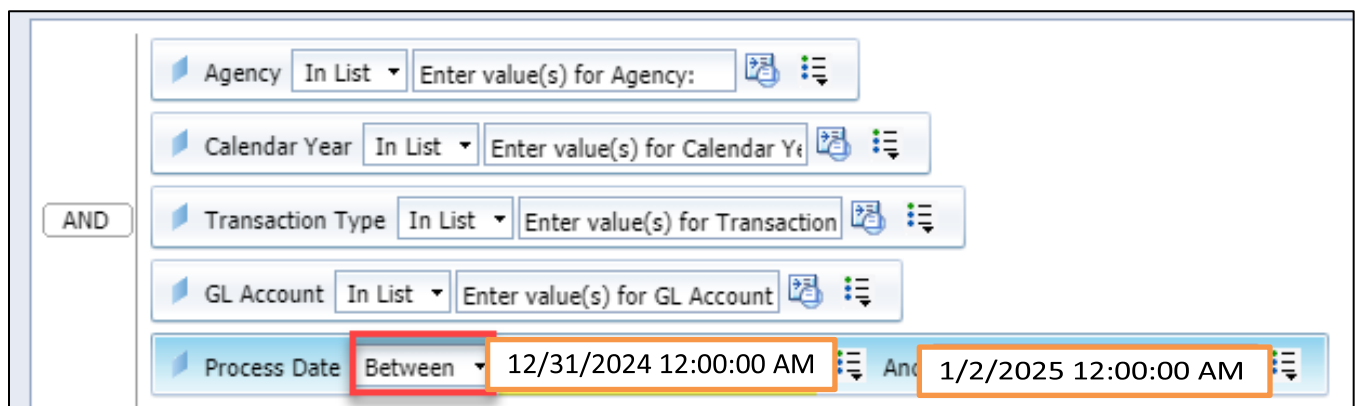
5. Under “**Query**” click “**Edit**” to access the query design



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

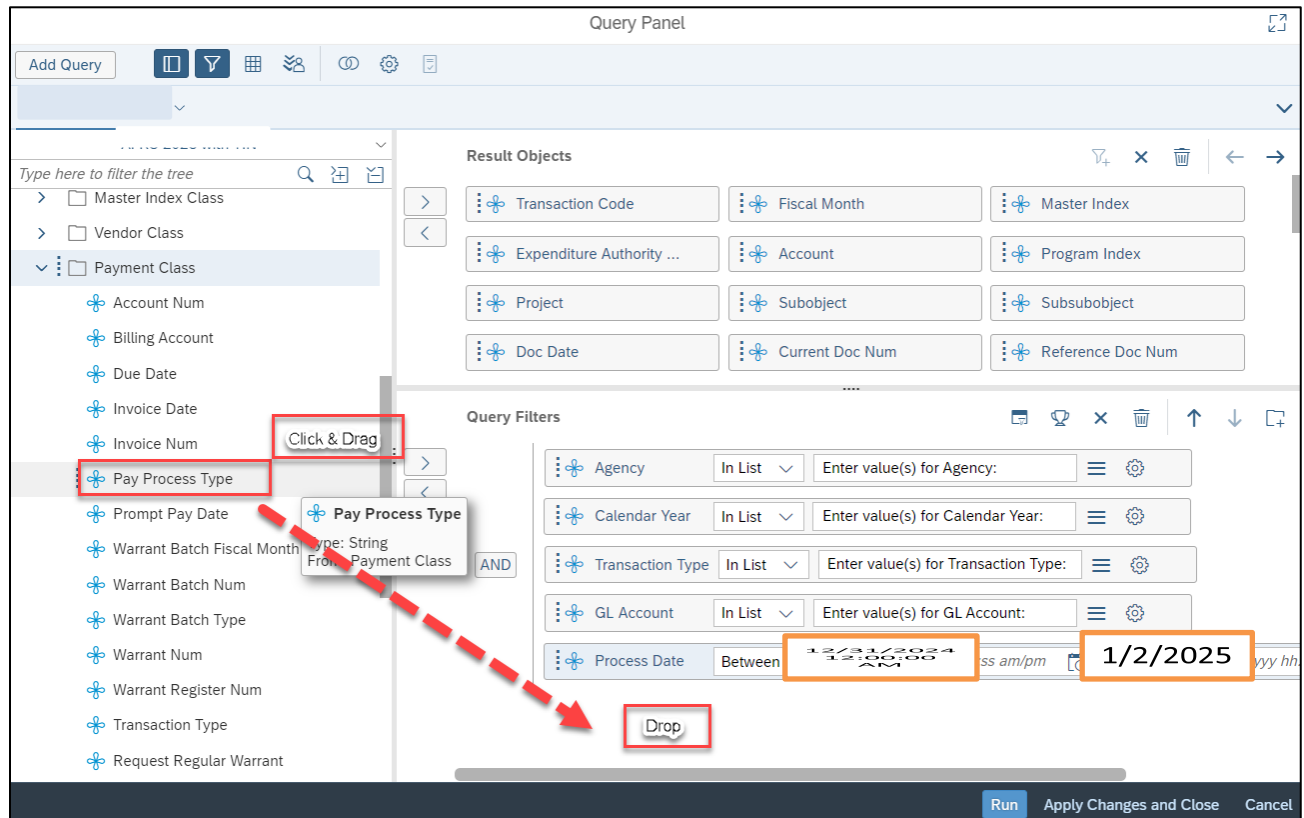


- Filter the “**Process Date**” by changing the filter from “In List” to “Between” and choose the last business day of calendar year 2024.
For example, if the “Process Date” of 12/31/2024 is needed, select the calendar between “12/31/2024 12:00:00AM” and “1/2/2025 12:00:00AM” as follow:



By grabbing a date between 12/31/2024 at midnight through 1/2/2025 at midnight, the query will pull all EFT data processed and posted on 12/31/2024.

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. The fields are:

- Transaction Code
- Fiscal Month
- Master Index
- Expenditure Authority ...
- Account
- Program Index
- Project
- Subobject
- Subsubobject
- Doc Date
- Current Doc Num
- Reference Doc Num

Query Filters: This section contains a list of filters. The filters are:

- Agency (In List)
- Calendar Year (In List)
- Transaction Type (In List)
- GL Account (In List)
- Process Date (Between)
- Pay Process Type (Equal to)** - This filter is highlighted with a red arrow. The value "E" is entered in the text box.

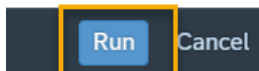
At the bottom right, there is a "Run" button highlighted with a yellow box and a red arrow pointing to it. Other buttons include "Apply Changes and Close" and "Cancel".

10. Answer the “**Agency**” prompt

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

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

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 12/31/2024, the deposit date falls in the following year (2025). If the EFT payments are reportable, **add** them to the current year (2025).

EFT payment with process date of 12/31/2025 – Remove from current year

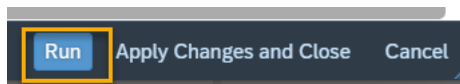
13. While still in the **“AFRS 1099 Data Extract - Combined CY 2025”** report just ran, in **“Design”** mode, under **“Query”** click **“Edit”** to access the query design



14. Change the filter for “**Process Date**” to the last business day of calendar year **2025**.
For example, if the “Process Date” of 12/31/2025 is needed, select the calendar between
“12/31/2025 12:00:00AM” and “1/2/2026 12:00:00AM” as follows:

The screenshot shows the 'Query Filters' window with several filters. The 'Process Date' filter is selected and set to 'Between'. The start date is '12/31/2025 12:00:00 AM' and the end date is '1/2/2026 12:00:00 AM'. Both date fields are highlighted with orange boxes. The 'Run' button is highlighted with a yellow box in the bottom right corner of the window.

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 12/31/2025 is needed, select Calendar Year 2025.

The screenshot shows a software interface with a 'Prompts' section. On the left, there is a search bar and a list of prompts:

- Enter value(s) for Agency: Please select at least one value
- Enter value(s) for Calendar Year: (1) 2025
- Enter value(s) for Transaction Type: (3) B; G; H
- Enter values for GL Account: (2) 7120; 7130

 The 'Calendar Year' prompt is selected, and a list of years is shown: 2023, 2024, 2025 (selected), BC, BO, and PR. At the bottom, there is a dark bar with 'Mandatory (3)', 'Reset All', and 'Run' and 'Cancel' buttons.

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 12/31/2025, the deposit date falls in the following year (2026). If the EFT payments are reportable, **remove** them from the current year (2025).