

| <b><u>OFM Due Dates</u></b>                             |                                                                                                                                                                                                                                                        |
|---------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.Beginning April, throughout the calendar year.        | Account Ability is open. Agencies can begin loading their 1099 data into Account Ability through the import process and review and correct <b>1099-NEC &amp; 1099-MISC</b> records as needed.                                                          |
| 2. When access to new year Account Ability is available | Review current reporting year 1099 forms for accuracy before 1099's are printed (The <b>1099-NEC &amp; 1099-MISC</b> forms display the contact name and phone number). Notify OFM of any discrepancy: HereToHelp@OFM.Wa.Gov.                           |
| 3. December 2025                                        | Current Reporting Year IRS <b>1099-NEC &amp; 1099-MISC</b> forms are available in Account Ability.                                                                                                                                                     |
| 4. January 9, 2026                                      | Printing & Mailing due date for Agencies to have all <b>1099-NEC &amp; 1099-MISC</b> imports into Account Ability. <i>Printing &amp; Mailing to Recipients not IRS.</i>                                                                                |
| 5. Jan. 10, 2026                                        | OFM uploads <b>1099-NEC &amp; 1099-MISC</b> forms to Managed File Transfer (MFT) location. DES Prints & mails the IRS <b>1099-NEC &amp; 1099-MISC</b> forms to recipients, by 1/14/26.<br><b>AGENCIES WILL NOT BE ABLE TO WORK IN ACCOUNT ABILITY.</b> |
| 6. Jan. 12-13, 2026                                     | OFM performs <b>1099 NEC &amp; 1099 MISC</b> TIN matching and notifies Agencies with TIN mismatches.                                                                                                                                                   |
| 7. Jan. 14-23 , 2026                                    | Account Ability re-opens and agencies have this time to make adjustments to <b>1099-NEC</b> form before electronic filing to the IRS (Note: <b>1099-MISC</b> can also be accessed but are <u>not</u> the priority during this time).                   |
| 8. January 23, 2026                                     | Due date for agencies to finalize all updates into Account Ability in preparation for IRS electronic filing for <b>1099-NEC</b> forms ( <i>Any changes to NEC forms after this date will need to be done on a 1099 correction form</i> ).              |
| 9. January 26, 2026                                     | OFM will prepare the IRS <b>1099-NEC</b> forms for submission to the IRS through the electronic filing process. <b>AGENCIES WILL NOT BE ABLE TO WORK IN ACCOUNT ABILITY.</b>                                                                           |
| 10. Feb. 2 - Mar. 20, 2026                              | Account Ability re-opens and agencies have this time to make adjustments in Account Ability in preparation for IRS electronic filing for <b>1099-MISC</b> forms. Open for 1099-NEC corrections also.                                                   |
| 11. March 20, 2026                                      | Due date for agencies to finalize all updates into Account Ability in preparation for IRS electronic filing for <b>1099-MISC</b> ( <i>Any changes to MISC forms after this date will be need to be done on a 1099 correction form</i> ).               |
| 12. March 23, 2026                                      | OFM will prepare the IRS <b>1099-MISC</b> forms for submission to the IRS through the electronic filing process. <b>AGENCIES WILL NOT BE ABLE TO WORK IN ACCOUNT ABILITY.</b>                                                                          |
| 13. April 1, 2026                                       | Account Ability re-opens and available for corrections and/or current reporting year 1099 Processing.                                                                                                                                                  |

| <b><u>IRS Due Dates</u></b> |                                                                                                                                                                         |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| December 31, 2025           | The tax year reporting cycle ends.                                                                                                                                      |
| February 2, 2026            | Due date for mailing <b>1099-NEC &amp; 1099-MISC</b> forms to recipients.                                                                                               |
| February 2, 2026            | IRS due date for e-filing <b>1099-NEC</b>                                                                                                                               |
| March 31, 2026              | IRS due date for e-filing <b>1099-MISC</b><br><i>According to IRS the return is considered timely if filed on the next business day if due date falls on a weekend.</i> |