

<u>OFM Due Dates</u>	
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 1099-NEC & 1099-MISC 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 1099-NEC & 1099-MISC forms display the contact name and phone number). Notify OFM of any discrepancy: HereToHelp@OFM.Wa.Gov.
3. December 2023	Current Reporting Year IRS 1099-NEC & 1099-MISC forms are available in Account Ability.
4. January 5, 2024	Printing & Mailing due date for Agencies to have all 1099-NEC & 1099-MISC imports into Account Ability. <i>Printing & Mailing to Recipients not IRS.</i>
5. Jan. 6 - 7, 2024	OFM uploads 1099-NEC & 1099-MISC forms to Managed File Transfer (MFT) location. DES Prints & mails the IRS 1099-NEC & 1099-MISC forms to recipients, by 1/12/24. AGENCIES WILL NOT BE ABLE TO WORK IN ACCOUNT ABILITY.
6. Jan. 8 - 10, 2024	OFM performs 1099 NEC & 1099 MISC TIN matching and notifies Agencies with TIN mismatches.
7. Jan. 11 – 23, 2024	Account Ability re-opens and agencies have this time to make adjustments to 1099-NEC form before electronic filing to the IRS (Note: 1099-MISC can also be accessed but are not the priority during this time).
8. January 23, 2024	Due date for agencies to finalize all updates into Account Ability in preparation for IRS electronic filing for 1099-NEC forms (<i>Any changes to NEC forms after this date will need to be done on a 1099 correction form</i>).
9. January 24, 2024	OFM will prepare the IRS 1099-NEC forms for submission to the IRS through the electronic filing process. AGENCIES WILL NOT BE ABLE TO WORK IN ACCOUNT ABILITY.
10. Feb. 1 - Mar. 22, 2024	Account Ability re-opens and agencies have this time to make adjustments in Account Ability in preparation for IRS electronic filing for 1099-MISC forms. Open for 1099-NEC corrections also.
11. March 22, 2024	Due date for agencies to finalize all updates into Account Ability in preparation for IRS electronic filing for 1099-MISC (<i>Any changes to MISC forms after this date will be need to be done on a 1099 correction form</i>).
12. March 25, 2024	OFM will prepare the IRS 1099-MISC forms for submission to the IRS through the electronic filing process. AGENCIES WILL NOT BE ABLE TO WORK IN ACCOUNT ABILITY.
13. April 2, 2024	Account Ability re-opens and available for corrections and/or current reporting year 1099 Processing.

<u>IRS Due Dates</u>	
December 31, 2023	The tax year reporting cycle ends.
January 31, 2024	Due date for mailing 1099-NEC & 1099-MISC forms to recipients.
January 31, 2024	IRS due date for e-filing 1099-NEC
April 1, 2024	IRS due date for e-filing 1099-MISC <i>IRS due date is Sunday March 31, 2024. According to IRS the return is considered timely if filed on the next business day if due date falls on a weekend.</i>