<u>1099-MISC Working Data File</u> **Instructions**

***This guidance is based on 2024 IRIS website parameters and is only applicable to 1099-MISCs.*

Use the *1099-MISC Working Data File* to collect information on 1099-MISC recipients as you make payments; try to add records to the file at least monthly. When it comes time to file 1099-MISC forms through IRIS in January, you can use the information on this sheet to easily transfer data into the IRIS file upload template. Using this process will reduce the need for you to individually enter each 1099-MISC form in the IRIS portal!

<u>Tips and tricks for using the data file:</u>

Prior to distributing a program payment: obtain a completed W9, then enter information about the entity you are paying and the amount of the payment into the *1099-MISC Working Data File*; each line/row of data represents a 1099-MISC to be generated.

To make the date entry easier, columns that the district will not use or that will have identical data on each 1099-MISC (form type, tax year, all district information) have already been hidden and only the recipient information area is shown in the *1099-MISC Working Data File* being distributed.

Not all columns in the *1099-MISC Working Data File* are needed for the district's use. Many items will be left blank; items that are not required by the IRIS should be left blank.

Columns can be hidden, but do not delete any columns.

Please read carefully and follow all formatting requirement guidelines listed in blue text in the *1099-MISC Working Data File*; if you do not format data correctly, your transfer and upload within IRIS will not be successful.

Make sure any long numbers remain formatted as text and do not convert to scientific notation (1.045E+5) or another format.

Maximum characters per line/blank includes spaces between words.

Do not add any extra/unneeded spaces in any cell; no entry can contain leading, trailing, or adjacent spaces.

If you have questions about how to use the *1099-MISC Working Data File* to collect 1099-MISC information throughout the year, please reach out to your ADC or the District Services Division.

At year-end (late December/early January):

Prior to finalizing the *1099-MISC Working Date File*, columns A through T must be un-hidden and completed. You should enter the payer's (i.e. district's) information correctly once and then copy/paste that data to all the other lines that have the recipient information completed.

When the 2025 template is released by the IRS (December 2025-January 2026) you will need to download their CSV template file and adjust your completed *1099-MISC Working Data File* if needed. Then you will copy and paste as text-only all the data into the downloaded CSV template. More instructions and assistance on using the CSV file(s) to upload into IRIS will be provided later.