***1099-MISC Working Data File* Instructions**

***This guidance is based on the most current 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 payments are made; try to add records to the file at least monthly. When it comes time to file 1099-MISC forms through the IRS IRIS portal in January, the information on this sheet can be easily transferred to their CSV template download to do a batch upload of data. Using this process will reduce the need for you to individually enter each 1099-MISC form in the IRIS portal and improve accuracy of data entry!

Tips and tricks for using the data file:

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. If an entity gets more than one payment during the year, the total of all payments should be listed- there should not ever be an EIN or SSN listed twice in the recipient's data section.

Not all columns in the *1099-MISC Working Data File* template are needed for the district's use, but the spreadsheets configuration must match-up with the IRIS template for uploading. Therefore, columns can be hidden, but do not delete any columns. Many items will be left blank; items that are not required by the IRIS should be left blank.

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 been hidden and only the recipient information area is shown in the *1099-MISC Working Data File* that is being distributed. To keep the column headers visible while scrolling down through the worksheet, some panes have been frozen. Information on how to un-hide columns and un-freeze panes to allow a full view of the worksheet are included in the "At year-end" section of these instructions.

The area where recipient data needs to be entered has green shaded headings, with yellow highlights on the columns that will only be used occasionally when the text length warrants a second line. Please read carefully and follow all formatting requirement guidelines listed in line 5 of the *1099-MISC Working Data File*; if data is not formatted correctly, the transfer and upload within IRIS will not be successful. Examples are also shown in the document.

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

Only use the allowable characters, ex: do not use periods in certain columns.

Maximum characters per line/blank includes spaces between words.

Do not add extra spaces; no cell can contain leading, trailing, or adjacent spaces.

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

Prior to finalizing the *1099-MISC Working Date File*, all columns must be un-hidden and the viewing panes un-frozen so the district's information can be added and all data reviewed.

To un-freeze panes: in the menu bar (File-Home-Insert, etc.) click the View tab, then click the drop-down arrow to the lower right of the Freeze Panes button, then click Un-Freeze Panes. Now the entire document can be scrolled through without the column descriptions being held in view.

To un-hide columns: click the Select All button (the area in the top-left corner of the spreadsheet, above the row numbers and left of the column letters); this highlights the entire sheet. Move the mouse slightly right to the header of the first columns shown and right click, then select Un-hide; this makes all the columns in the worksheet visible.

The different sections of the worksheet are color coded: ● pink is the tax year and form type, ● blue is the district information, ● green is the recipient details, ● yellow areas will likely be unused, and ● grey shaded zones will have no data entered.

The district information needs to be entered in columns A through S and then copy/pasted to each line that will generate a 1099-MISC. To copy: highlight cells in line 12, columns A-S), then in the highlighted area right click and choose copy. To paste: highlight cells A13 then go right to column S and down to the last line that has recipient data, right click and paste. Now each line is a full data set for a separate 1099-MISC form.

If there are any red shaded values in column U (Recipient Taxpayer ID Number) there is a duplicate entry that must have the payments combined so that each TIN has only one line of data. After adjusting the amount to be the total payments in the first line with that TIN, the second line with that TIN must be deleted. There should be no red shaded areas in your worksheet.

When the newest template is released by the IRS (late December – early January) the updated CSV template file must be downloaded from the IRIS portal and compared to the *1099-MISC Working Data File* that's been in-use by the district to ensure column configurations match-up. Then, only the data (no column descriptions or samples) is copied and, using Paste Special- Text Only, transferred to the downloaded CSV template. The newly created CSV data file is what will be uploaded to IRIS.