

# 1099 and 1042 Reporting Guide

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Division of Accounts - Supplier Maintenance

**Submit the 1099 and 1042 workbooks to: [F\\_A.Accounts@tn.gov](mailto:F_A.Accounts@tn.gov)**

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## Introduction

The IRS requires the State of Tennessee to report certain payments made to suppliers during a calendar year on the appropriate Form 1099 or Form 1042-S for foreign suppliers. There are several types of 1099 forms that must be filed annually, however, the procedures outlined in this document are specifically pertaining to Form 1099-MISC, 1099-NEC, 1099-G, and 1042-S. Supplier Maintenance will work with agencies to ensure reporting of offline payments (*payments not made through Edison*) and other types of Information Returns that must be issued.

In November, business units will receive notice to run four queries for the months of January through October. Another notice will be sent in January for the months of November and December. These queries contain payment information that must be *thoroughly* reviewed according to the procedures in this guide to determine if payments were coded to the correct Edison Location to facilitate the accurate reporting of Forms 1099-MISC, 1099-NEC, 1099-G, and 1042-S to the IRS.

## General Guidelines of 1099 Reporting

When determining whether a Form 1099-MISC, 1099-NEC, or 1099-G is required to be issued to the supplier, consider the following:

1. **Business Type:** Is the supplier reportable? See table below.
2. **Payment Type:** Is the payment reportable? See tables on the next page.

**\*IMPORTANT\*: Vouchers cannot be split.** Generally, if part of a payment is reportable on a 1099 and the rest is not, the **entire** payment must be reported on a 1099. However, if the part of the payment that is reportable on a 1099 is **incidental** to the purchase (*incidental meaning not a major part of the purchase*), a 1099 is **not** required. Agencies must use professional judgment in these cases. See the examples below for guidance:

- **Example of when to report a payment on a 1099:** If the state purchased computers and part of the agreement was for the supplier to maintain service on the computers, the **entire** payment must be reported on a 1099. Generally, computers (products) are **not** reportable on a 1099 but the maintenance (service) is reportable. However, if both the computers and the maintenance are billed on **one** invoice, then the **entire** payment must be reported on a 1099.
- **Example of when *not* to report a payment on a 1099:** The state purchased copy paper for \$800 but a delivery charge of \$50 was included on the same invoice. A 1099 is **not** required to be issued to the supplier as copy paper is a product and the deliver charge is **incidental** to the product.

### Reportable vs. Non-Reportable Business Types

Edison W-9 Business Type	Business Type Description	1099-MISC, 1099-NEC, & 1099-G Reportable Supplier?
01	Individual (not a business)	Yes
02	Joint Account (two or more individuals)	Yes
03	Custodian account of a minor	Yes
04	Trust Account (Revocable Savings Trust/So-Called Trust)	Yes
05	Sole Proprietorship (SSN)	Yes
06	Sole Proprietorship (FEIN)	Yes
07	A Valid Trust, Estate or Pension Trust	Yes
08	Corporation or LLC (Limited Liability Company) electing corporate status on IRS Form 8832 or 2553	No, <b>except</b> for medical services, attorney's fees, or payments to attorneys
09	Association, club, religious, charitable, educational or other non-profit organization	Yes
10	Partnership or Multi-Member LLC (Limited Liability Company)	Yes
13	Tax-Exempt Organizations or Governments	No, <b>except</b> for attorney's fees or payments to attorneys
15	Unknown (W-9 not on file)	Yes, regardless of if supplier has Inc. or Corp. in the name

### Examples of Non-Reportable Payments

The following payments should be coded in Edison with a Location type of MAIN or a city name (for example: NASHVI-001):

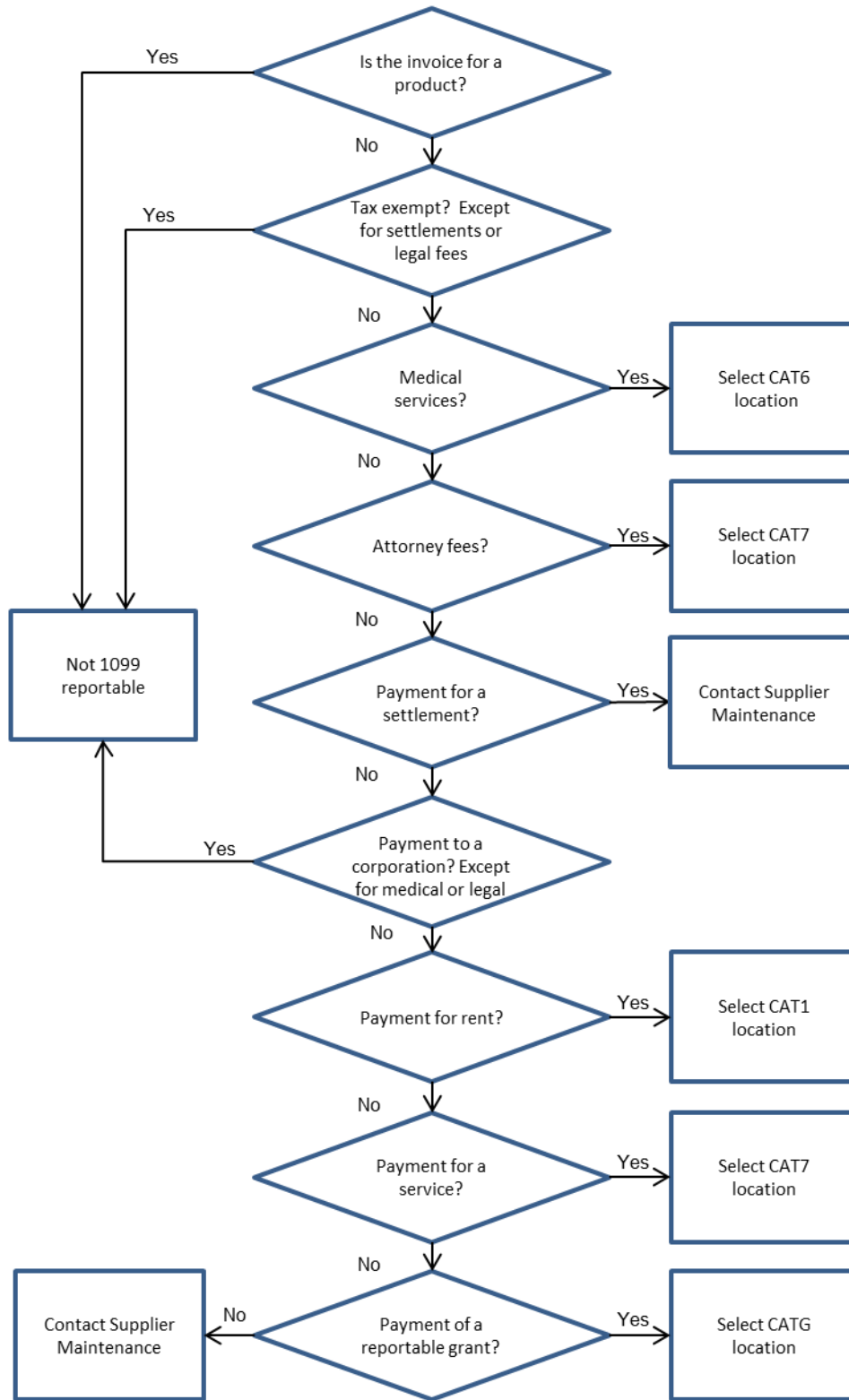
- Foster care, guardianship, adoption assistance, etc.
- Materials, products, and supplies
- Medical records (unless they are included on the invoice with a medical service)
- Membership dues
- Prescription drugs
- Subscription (magazines, professional journals etc.)
- Travel claims
- Utilities including electricity, gas, propane, phone service (cell or landline) and internet service

### Examples of Reportable Payments

Reportable Payments	IRS Form Type	CAT in Edison
<b>Rents:</b> Real Property (such as land, buildings, warehouses, direct billed hotel rooms or other facilities), Equipment (office equipment, machinery, etc.)	1099-MISC	1
<b>Other income (not compensation for services):</b> Honorariums (see Non-Employee Compensation for speaker fees), Incentives, certain Independent Living payments, Punitive Damages	1099-MISC	3
<b>Medical and Health Care Payments:</b> Medical and Dental Services, Ambulance Services, Autopsy Services, Hospitalization, Lab Work, Medical Assistance Benefits (such as payments made by TennCare), Psychological Services, Veterinary Services, Temporary Medical Staffing	1099-MISC	6
<b>Gross proceeds paid to an attorney:</b> Generally from settlement payments*	1099-MISC	14
<b>Nonemployee compensation (professional services/contractors):</b> Advertising, Appraisal, Construction, Consulting, Court Reporting, Expert Witness Testimony, Attorney's Fees, Process Servers, Funeral, Waste, Recycle, Home and Community Based Services, Laundry, Janitorial, Maintenance and Repairs, Security, Temporary Staffing, Training, Speaker Fees, Stipends for services provided	1099-NEC	7
Taxable Grants (Grants are reportable unless otherwise stated in the legislation of the grant)	1099-G	G

\*A request for a listing of settlement payments paid by your agency will be sent.

## General Rules to Determine 1099 Reporting



## Overview

### *Schedule the Queries in Edison*

Agencies must schedule in Edison and review the queries below to ensure IRS Form 1099-MISC, 1099-NEC, 1099-G, and 1042-S reporting requirements are met.

1. TN\_1099\_TO\_REPORT
2. TN\_1099\_SLGP\_VCHR\_PAYMNTS
3. TN\_1099\_RPRT\_VDR\_NORPRT\_PAY
4. TN\_1099\_RPRT\_VDR\_NORPRT\_PAY2

### *Import Queries to Excel*

- Using Microsoft Excel 365

### *Review Reports*

- See the tables and flowchart on Pages 4 through 6 of this guide to ensure payments were coded to the correct Location during the year.
- Sorting data by W-9 Business Type and Supplier ID will aid in the review of the queries.
- ***IMPORTANT:*** Columns may be hidden but ***NOT*** deleted. Columns may ***ONLY*** be added to the ***right*** side of the spreadsheet. Do ***NOT*** change any data from the original query.

### *After Reviewing*

- **Unhide** all columns and **unfreeze** all panes.
- If corrections are found, add filters to the headers then filter out the blank cells (the rows of payments that do not need correcting).
- Open a new Excel workbook and copy and paste the column headings from the query results into the new Excel workbook.
- Copy and paste **ONLY** the payments that need correcting into the new Excel workbook.
- Save the new Excel workbook containing the corrections as the business unit, the name of the query, and the period for which the query was ran, for example: **30101\_TN\_1099\_TO\_REPORT\_JAN\_OCT**
- Each workbook should contain only **one** spreadsheet.

### *Submitting the Excel Workbooks*

- Email the 1099 and 1042 Excel workbooks to F\_A.Accounts@tn.gov. **If no corrections are required, please send an email stating no corrections required for your business unit and the specific query reviewed.**
- The **subject line** of the email must contain your business unit and the name of the report, for example:
  - **30101\_TN\_1099\_TO\_REPORT**
  - **30101\_TN\_1099\_SLGP\_VCHR\_PAYMNTS**
  - **30101\_TN\_PAY\_PAY2**
  - **30101\_1042\_REPORT**
- If **multiple** reports are submitted in **one** email, the subject line must contain your business unit and "1099\_REPORTS" and "1042\_REPORT", for example:
  - **30101\_1099\_REPORTS**
  - **30101\_1099\_REPORTS\_1042\_REPORT**

## Scheduling the Queries in Edison

1. Navigate to: NavBar>Menu>FSCM Reporting Tools>Query>Schedule Queries



The screenshot shows the Edison dashboard interface. On the left is a vertical sidebar with various application categories like Self Service, General Information, Payroll, Human Resources, Time and Labor, Benefits, ELM, FSCM, Other Applications, and Training. The main content area features a cityscape background and an 'Edison News Alerts' section. On the right is the 'NavBar: Menu' panel, which lists several tool categories: Business Intelligence, CRM, ELM, ELM Reporting Tools, FSCM, and FSCM Reporting Tools. The 'FSCM Reporting Tools' item is highlighted with a red rectangular box. A red arrow points from the 'Menu' icon in the sidebar to the 'FSCM Reporting Tools' item in the menu.

This screenshot shows the 'FSCM Reporting Tools' menu expanded. The 'Query' option is highlighted with a red rectangular box. Other options visible in the menu include BI Publisher, Process Monitor, and Report Manager. The background of the main content area has changed to a different cityscape image.

This screenshot shows the 'Query' menu expanded. The 'Schedule Queries' option is highlighted with a red rectangular box. Other options visible in the menu include Query Viewer. The breadcrumb trail at the top of the menu reads 'Menu > FSCM Reporting Tools'. The background of the main content area has changed to a night cityscape with a bridge over water.



[Home](#) Schedule Query

### Schedule Query

Enter any information you have and click Search. Leave fields blank for a list of all values.

[Find an Existing Value](#) [Add a New Value](#)

▼ **Search Criteria**

Search by:  begins with

Case Sensitive

Limit the number of results to (up to 300):

[Search](#) [Advanced Search](#)

2. To create a new run control, click the **Add a New Value** tab. Enter the full query name then click **Add**.

[Home](#) Schedule Query

### Schedule Query

[Find an Existing Value](#) [Add a New Value](#)

\*Run Control ID

[Add](#)

- a. To use an existing run control, Search By the Description, Query Name, or Run Control ID under the **Find an Existing Value** tab.

The screenshot shows the 'Schedule Query' page with a navigation bar containing a 'Home' button and the page title 'Schedule Query'. Below the title, there is a search section with two tabs: 'Find an Existing Value' (highlighted with a red box) and 'Add a New Value'. Under the 'Find an Existing Value' tab, there is a 'Search Criteria' section. It includes a 'Search by:' dropdown menu set to 'Run Control ID', followed by the text 'begins with' and a text input field containing 'TN\_1099\_TO\_REPORT'. Below this, there is a checkbox for 'Case Sensitive' which is unchecked, and a text input field for 'Limit the number of results to (up to 300):' with the value '300'. At the bottom of the search criteria section, there are two buttons: 'Search' (highlighted with a red box) and 'Advanced Search'.

- 3. Complete the **Schedule Query** page. If a previously defined run control was selected, this page may already be populated.
  - a. In the **Query Name** field, search for one of the four 1099 queries
  - b. Select the query.

The screenshot shows the 'Schedule Query' page with the 'Run Control ID' field set to 'TN\_1099\_TO\_REPORT'. There are links for 'Report Manager', 'Process Monitor', and a 'Run' button. The 'Query Name' field is populated with 'TN\_1099\_TO\_REPORT' and the 'Search' button is highlighted with a red box. Below the search fields, the '\*Description' is '1099 Reportable Payments'. There is a link for 'Update Parameters'. A table with the following data is displayed:

Prompt Name	Value
BUSINESS_UNIT	31701
	2023-01-01
	2023-10-31

At the bottom of the table, there are buttons for 'Save', 'Return to Search', 'Previous in List', 'Next in List', 'Add', and 'Update/Display'.

The screenshot shows the 'Scheduled Query Search Page'. It has a '\*Query Type:' dropdown menu set to 'Queries' and a 'Query:' text input field containing 'TN\_1099\_TO\_REPORT'. A 'Search' button is highlighted with a red box. Below the search fields, there is a 'Query' section with a search icon and a magnifying glass icon. A table with the following data is displayed:

Query	Description	Access
TN_1099_TO_REPORT	1099 Reportable Payments	Public

The 'Query' field in the table is highlighted with a red box. Navigation controls for the table are visible above the table, including '1-2 of 2' and 'View All'.

- c. Enter the Business Unit and date information provided in the email for the selected query then click **OK**.
  - i. **Note:** The dates in the screenshot below are for example purposes only. Please see the dates in the email notifying business units to run the queries.

- 4. Click **Save** then **Run**.

- 5. Click **OK** located at the bottom left of the **Process Scheduler Request** page. After clicking **OK**, the Schedule Query page is displayed. A process instance will be listed below the **Process Monitor** link.

Select	Description	Process Name	Process Type	*Type	*Format	Distribution
<input checked="" type="checkbox"/>	PSQUERY	PSQUERY	Application Engine	Web	TXT	Distribution

**Schedule Query**

Run Control ID: TN\_1099\_TO\_REPORT [Report Manager](#) [Process Monitor](#) [Run](#)

Query Name:  [Search](#) **Process Instance:53109932**

\*Description:

[Update Parameters](#)

Prompt Name	Value
BUSINESS_UNIT	<input type="text" value="31701"/>
	<input type="text" value="2023-01-01"/>
	<input type="text" value="2023-10-31"/>

[Save](#) [Return to Search](#) [Previous in List](#) [Next in List](#) [Add](#) [Update/Display](#)

- Click the **Process Monitor** link on the **Schedule Query** page OR navigate to: NavBar>Menu>FSCM Reporting Tools>Process Monitor. See the **Process List** for the status of the query. Click **Refresh** until the **Distribution Status** states "Posted".

**Schedule Query**

Run Control ID: TN\_1099\_TO\_REPORT [Report Manager](#) [Process Monitor](#) [Run](#)

Query Name:  [Search](#) **Process Instance:53109932**

\*Description:

[Update Parameters](#)

Prompt Name	Value
BUSINESS_UNIT	<input type="text" value="31701"/>
	<input type="text" value="2023-01-01"/>
	<input type="text" value="2023-10-31"/>

[Save](#) [Return to Search](#) [Previous in List](#) [Next in List](#) [Add](#) [Update/Display](#)

[Schedule Query](#) [Process Monitor](#)

[Process List](#) [Server List](#)

**View Process Request For**

User ID:  [Q](#) Type:  Date Range:  From:  To:  [Refresh](#)

Server:  Name:  [Q](#) Instance From:  Instance To:  [Clear](#)

Run Status:  Distribution Status:   Save On Refresh [Report Manager](#) [Reset](#)

**Process List**

Select	Instance	Seq.	Process Type	Process Name	User	Run Date/Time	Run Status	Distribution Status	Details
<input type="checkbox"/>	53109932		Application Engine	PSQUERY	kater0103001	10/04/2023 1:57:23PM CDT	Success	Posted	<a href="#">Details</a>

7. After the **Distribution Status** states “Posted”, click the **Details** link from the **Process List**.

The screenshot shows the 'Process Monitor' interface. At the top, there are tabs for 'Process List' and 'Server List'. Below this is a 'View Process Request For' section with various filters like User ID, Type, Date Range, Server, Name, Instance From, Instance To, Run Status, and Distribution Status. Below the filters is a 'Process List' table. The table has columns: Select, Instance, Seq., Process Type, Process Name, User, Run Date/Time, Run Status, Distribution Status, and Details. The first row of data is highlighted, and the 'Details' link in the last column is enclosed in a red box.

Select	Instance	Seq.	Process Type	Process Name	User	Run Date/Time	Run Status	Distribution Status	Details
<input type="checkbox"/>	53109932		Application Engine	PSQUERY	kater0103001	10/04/2023 1:57:23PM CDT	Success	Posted	<a href="#">Details</a>

8. Click the **View Log/Trace** link. The results of the query are in the .csv file listed.

The screenshot shows the 'Process Detail' window. It is divided into several sections: 'Process', 'Run', 'Date/Time', and 'Actions'. The 'Process' section shows Instance 53109932, Type Application Engine, Name PSQUERY, Description PSQUERY, Run Status Success, and Distribution Status Posted. The 'Run' section shows Run Control ID TN\_1099\_TO\_REPORT, Location Server, Server PSUNXBAT, and Recurrence. The 'Date/Time' section shows Request Created On, Run Anytime After, Began Process At, and Ended Process At with their respective timestamps. The 'Actions' section includes links for Parameters, Message Log, Batch Timings, and View Log/Trace. The 'View Log/Trace' link is highlighted with a red box. At the bottom, there are 'OK' and 'Cancel' buttons.

**View Log/Trace** x

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**Report**

Report ID 41962063      Process Instance 53109932      [Message Log](#)  
 Name PSQUERY      Process Type Application Engine  
 Run Status Success

1099 Reportable Payments

**Distribution Details**

Distribution Node FSPRD      Expiration Date 11/04/2023

**File List**

Name	File Size (bytes)	Datetime Created
AE_PSQUERY_53109932.log	166	10/04/2023 1:57:46.607111PM CDT
<b>TN_1099_TO_REPORT-53109932.csv</b>	231	10/04/2023 1:57:46.607111PM CDT

**Distribute To**

Distribution ID Type \*Distribution ID

User kater0103001

[Return](#)

## Importing the Queries into Excel

1. Right click on the .csv file

**View Log/Trace** x

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**Report**

Report ID 41962063      Process Instance 53109932      [Message Log](#)  
 Name PSQUERY      Process Type Application Engine  
 Run Status Success

1099 Reportable Payments

**Distribution Details**

Distribution Node FSPRD      Expiration Date 11/04/2023

**File List**

Name	File Size (bytes)	Datetime Created
AE_PSQUERY_53109932.log	166	10/04/2023 1:57:46.607111PM CDT
<b>TN_1099_TO_REPORT-53109932.csv</b>	231	10/04/2023 1:57:46.607111PM CDT

**Distribute To**

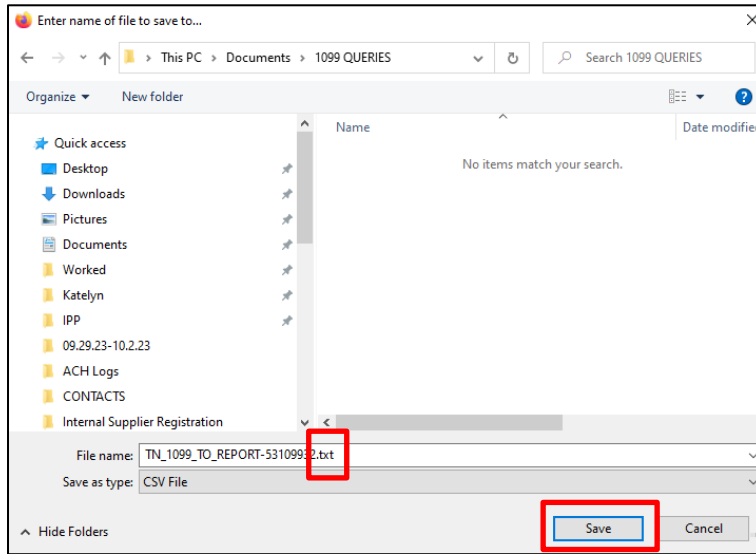
Distribution ID Type \*Distribution ID

User kater0103001

[Return](#)

2. Click **Save link as...**
3. Select a destination to save the file
4. Add **.txt** to the end of the file name

- 5. Leave **Save as type** as **Microsoft Excel Comma Separated Values File**
- 6. Click **Save**



### Microsoft Excel 365

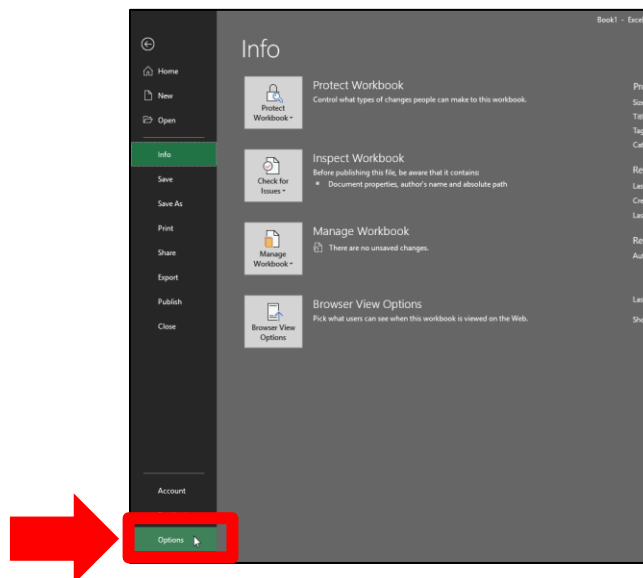
Instructions for importing the query results into Excel 365 are included below.

#### Enabling Import Text (Legacy)

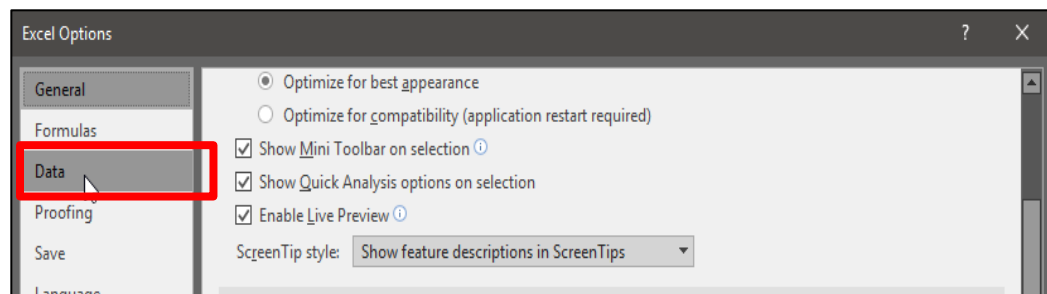
- 1. Open a new workbook in Excel 365
- 2. Select **File**



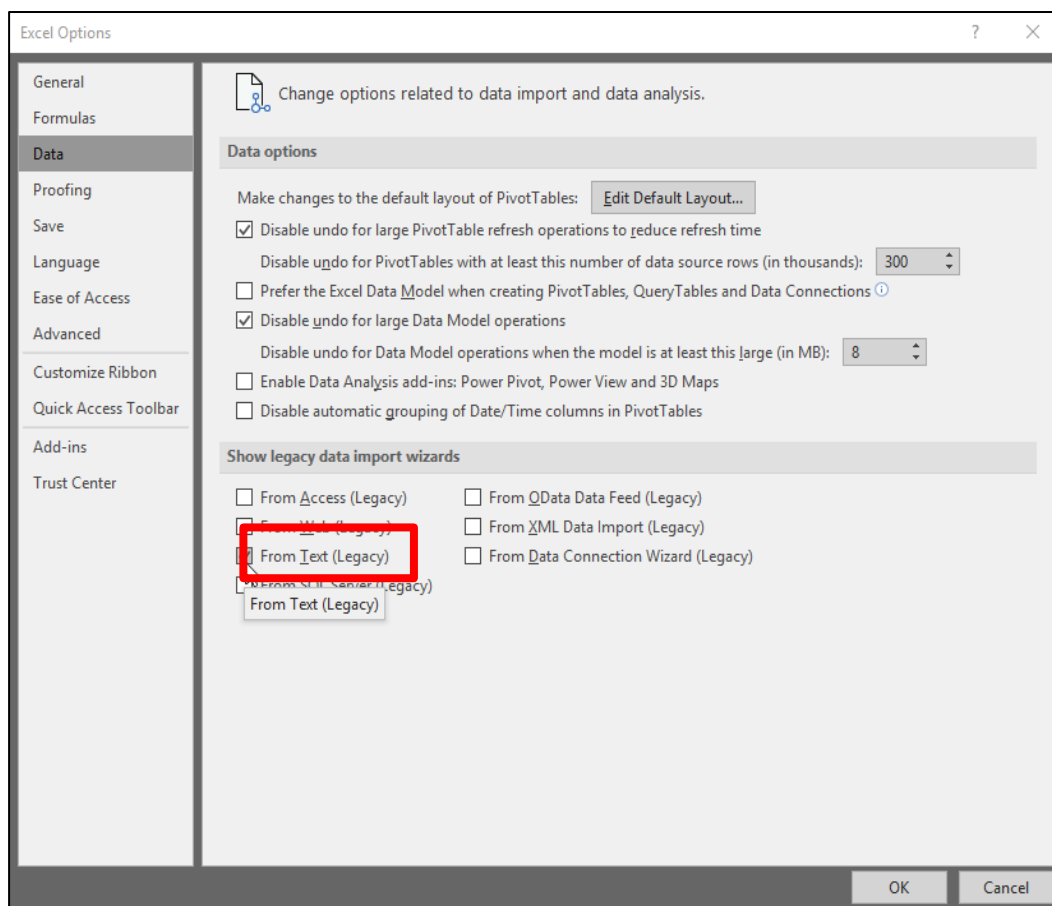
- 3. Select **Options**



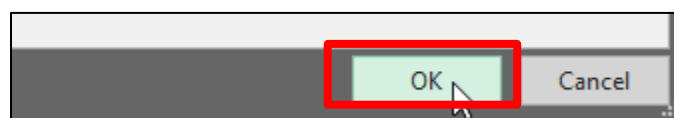
4. In the **Excel Options** window, select **Data**.



5. In **Excel Options > Data** check the **From Text (Legacy)** option under the **Show legacy data import wizards** heading.

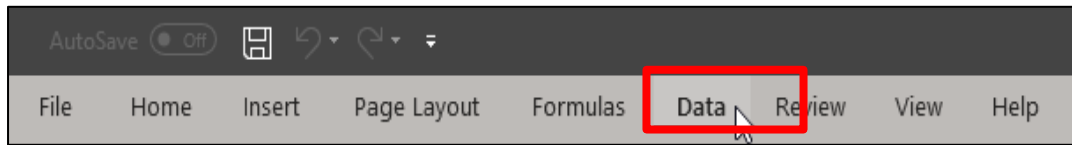


6. After checking the **From Text (Legacy)** option, select **OK**.

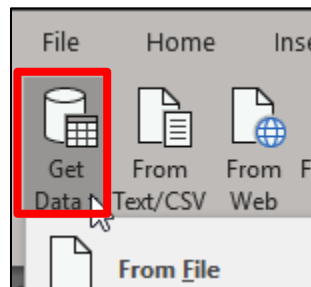




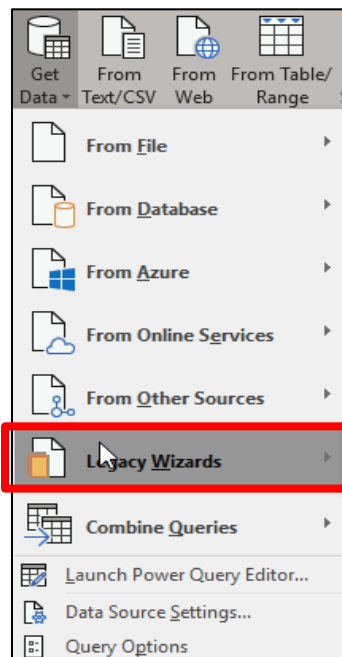
7. Select the **Data** tab in the ribbon in Excel.



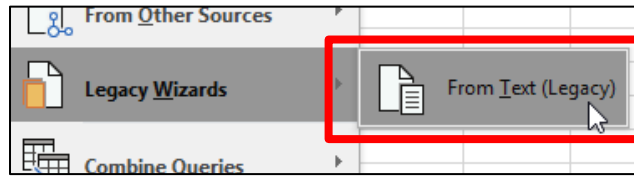
8. Expand the **Get Data** dropdown under the **Data** tab.



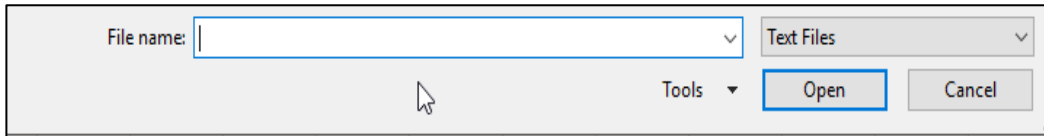
9. Under the **Get Data** dropdown, select and expand **Legacy Wizards**



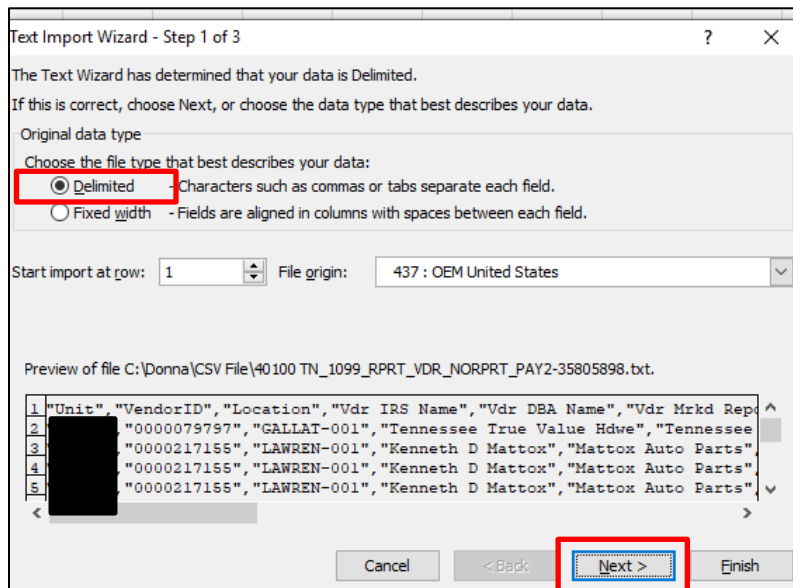
10. Select **From Text (Legacy)** from the expanded options.



11. Choose the file that you want to import.



12. Make sure **Delimited** is selected then click **Next**.



13. Check Comma (Tab can remain checked) and click **Next**.

Text Import Wizard - Step 2 of 3

This screen lets you set the delimiters your data contains. You can see how your text is affected in the preview below.

**Delimiters**

- Tab
- Semicolon
- Comma
- Space
- Other:

Treat consecutive delimiters as one

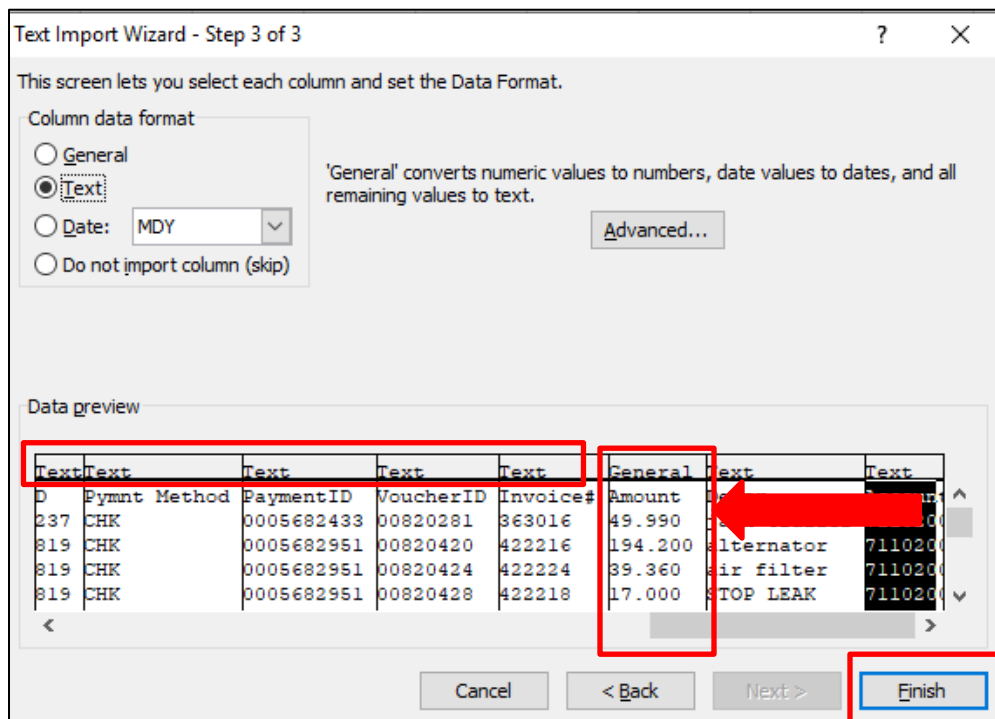
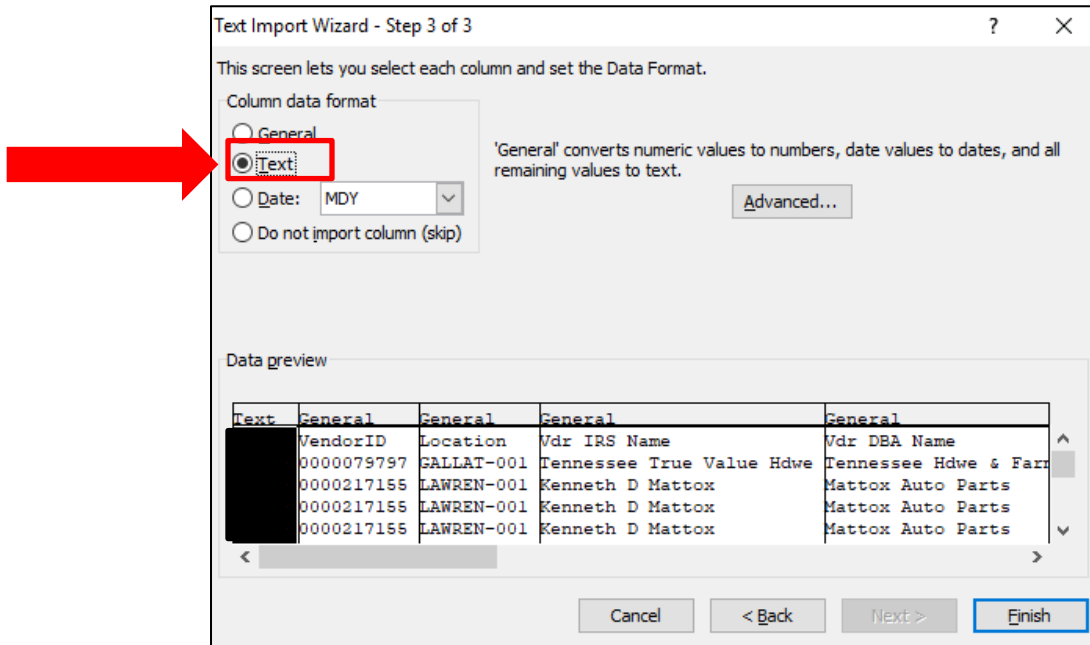
Text qualifier: \*

**Data preview**

Unit	VendorID	Location	Vdr IRS Name	Vdr DEA Name
	0000079797	GALLAT-001	Tennessee True Value Hdwe	Tennessee Hdwe & Farm
	0000217155	LAWREN-001	Kenneth D Mattox	Mattox Auto Parts
	0000217155	LAWREN-001	Kenneth D Mattox	Mattox Auto Parts
	0000217155	LAWREN-001	Kenneth D Mattox	Mattox Auto Parts

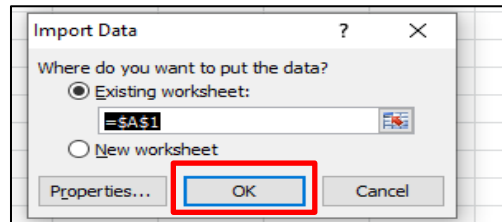
Buttons: Cancel, < Back, **Next >**, Finish

- Change the Column data format for each column to **Text** except for the Amount column(s). These column(s) must remain **General**.



- Click **Finish**

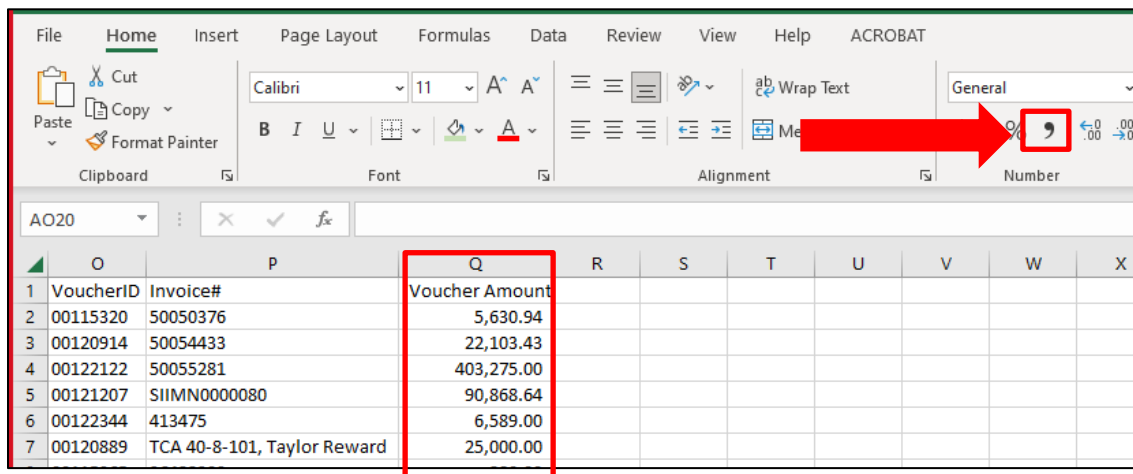
16. Click **OK**



Below is an example of the finished excel file results (some columns are hidden for example purposes). **The data in the VendorID and VoucherID columns should be in text format and have leading zeros. If the query results in the spreadsheet do not have leading zeros, exit out of the spreadsheet and repeat the steps starting with #11.**

1	Unit	VendorID	Location	Vdr IRS Name	W-9 Bus (F)	EIN Tax ID	Pymnt	VoucherID	Invoice#	Amount	Descr
2		0000079797	GALLAT-001	Tennessee True Value Hdwe	08-Corpo	F ****1237	CHK	00820281	363016	49.99	jack trailer
3		0000217155	LAWREN-001	Kenneth D Mattox	06-Sole	F ****7819	CHK	00820420	422216	194.2	alternator
4		0000217155	LAWREN-001	Kenneth D Mattox	06-Sole	F ****7819	CHK	00820424	422224	39.36	air filter
5		0000217155	LAWREN-001	Kenneth D Mattox	06-Sole	F ****7819	CHK	00820428	422218	17	STOP LEAK

17. In Excel, format the column(s) with dollar amounts as “Accounting” with **no symbols and 2 decimal places** by highlighting the Amount column(s) then click the “,” button.



18. Review the query according to the appropriate instructions in this guide.

**Notes:** Columns may be hidden but **NOT** deleted. Columns may **ONLY** be added to the **right** side of the spreadsheet. Do **not** change any data from the original query.

## Query 1: TN\_1099\_TO\_REPORT

The TN\_1099\_TO\_REPORT query results consist of payments processed by a business unit that were coded to a 1099 reportable supplier and Location. A 1099 **will** be issued to the supplier for the payments listed on this query *unless* Supplier Maintenance receives a request to *exclude* the payment or *correct* the Location coding.

**Note:** Payments subject to 1042 reporting (foreign suppliers) may appear on this query. Do **NOT** exclude these payments. See Page 25 for foreign supplier reporting instructions.

Please follow the steps below when reviewing the TN\_1099\_TO\_REPORT query:

1. Schedule the query following the instructions on Page 8.
2. After importing the query into Excel, add two columns to the **right** of the spreadsheet and enter the headers "**Exclude or Correct**" and "**Reason**". These columns must be completed for payments that should be excluded from a 1099 *or* the Location type corrected.
3. In the **Exclude or Correct** column, enter an "E" to exclude all payments that should **not** be reported on a Form 1099 *or* the correct CAT # if a correction to the Location must be made. Use the following format for the CAT correction: "**1**", "**3**", "**6**", "**7**" "**14**", or "**G6**".
4. In the **Reason** column, enter the reason for the exclusion or correction request. For example, if the supplier is a corporation and the payments are not reportable, enter "not medical or attorney's fees".
5. After reviewing the query, use the Filter in Excel to filter out the blank cells in the **Exclude or Correct** column.
6. Open a new Excel workbook and copy and paste **ONLY** the lines (and column headings) to be excluded or corrected.
7. Save the Excel workbook containing the corrections as the business unit, the name of the query, and the period for which the query was ran, for example: "**30101\_TN\_1099\_TO\_REPORT\_JAN\_OCT**".
8. Submit the Excel workbook to F\_A.Accounts@tn.gov according to the instructions on Page 7.

See below for an example of the TN\_1099\_TO\_REPORT query. **Note:** Some of the columns are hidden and the last two columns have been added to the query for example purposes.

Bus Unit	Form	Category/ Box	Location	Vdr IRS Name	W-9 Bus Typ	VoucherID	Voucher Amount	Exclude or Correct	Reason
XXXXX	1099	06	CAT6-001	John Doe	06-Sole Proprietor - With Emp	00012345	1,000.50	7	Consulting services
XXXXX	1099	07	CAT7-001	ABC Company LLC	08-Corporation	00012346	525.00	E	Not medical or attorney's fees
XXXXX	1099	07	CAT7-001	Jane Miller	06-Sole Proprietor - With Emp	00012347	2,000.00	1	Rent
XXXXX	1099	07	CAT7-001	XYZ Supplies	10-Partnership	00012348	3,000.00	E	Supplies
XXXXX	1099	03	CAT3-001	Jeremy Smith	01-Individual	00012349	125.00	G6	1099-G

## Query 2: TN\_1099\_SLGP\_VCHR\_PAYMNTS

The TN\_1099\_SLGP\_VCHR\_PAYMNTS query results consist of payments processed by a business unit without a unique Supplier ID and charged to an expenditure account. A 1099 **will not** be issued to the supplier for the payments listed on this query *unless* Supplier Maintenance receives a request to report the payments on a 1099. **Note:** Payments subject to 1042 reporting (foreign suppliers) may appear on this query. See Page 25 for foreign supplier reporting instructions.

Please follow the steps below when reviewing the TN\_1099\_SLGP\_VCHR\_PAYMNTS query:

1. Schedule the query following the instructions on Page 8.
2. After importing the query into Excel, add five columns to the **right** of the spreadsheet and enter the headers “**Supplier ID**”, “**TIN**”, “**Format**”, “**Type**” and “**CAT**”. These five columns **must** be completed for payments that are 1099 reportable.
3. In the **Supplier ID** column, enter the Edison Supplier ID. Leave this cell blank if not applicable.
4. In the **TIN** column, enter the supplier’s **nine**-digit Taxpayer Identification Number (TIN) – Social Security Number (SSN) **or** Federal Employer Identification Number (FEIN). **Notes:** This column **must** be completed for all **reportable** payments. Each TIN must be formatted as either an SSN (XXX-XX-XXXX) or FEIN (XX-XXXXXXX) by entering the appropriate dashes.
5. In the **Format** column, enter an “**S**” for a Social Security Number or “**F**” for a Federal Employer Identification Number.
6. In the **Type** column, enter “**1099**” for 1099-MISC or 1099-NEC or “**1099G**” for 1099-G to indicate the type of form on which the payment must be issued.
7. In the **CAT** column, enter the category: “**1**”, “**3**”, “**6**”, “**7**” or “**14**” for Form 1099-MISC or category: “**G6**” for Form 1099-G.
8. After reviewing the query, use the Filter in Excel to filter out the blank cells in the **Type** column.
9. Open a new Excel workbook and copy and paste **ONLY** the lines (and column headings) that must be reported on a 1099.
10. Save the Excel workbook containing the corrections as the business unit, the name of the query, and the period for which the query was ran, for example: “**30101\_TN\_1099\_SLGP\_VCHR\_PAYMNTS\_JAN\_OCT**”.
11. Submit the Excel workbook to F\_A.Accounts@tn.gov according to the instructions on Page 7.

See below for an example of the TN\_1099\_SLGP\_VCHR\_PAYMNTS query. **Note:** Some of the columns are hidden and the last four columns have been added to the query for example purposes.

Unit	Voucher ID	Invoice#	Vendor Name	Amount	Descr	Supplier ID	TIN	Format	Type	CAT
XXXXX	00012345	963	Scott Jones	1,000.00	Rent	0000123456	123-45-6789	S	1099	1
XXXXX	00012346	2518	Jane Doe	350.00	Training	0000012369	98-7654321	F	1099	7

**Query 3: TN\_1099\_RPRT\_VDR\_NORPRT\_PAY**  
**Query 4: TN\_1099\_RPRT\_VDR\_NORPRT\_PAY2**

The **TN\_1099\_RPRT\_VDR\_NORPRT\_PAY** and **TN\_1099\_RPRT\_VDR\_NORPRT\_PAY2** query results consists of payments processed by a business unit to typically reportable suppliers that were **not** coded to a 1099 reportable Location. Payments processed with a non-reportable 1099 Location to these typically reportable suppliers with **not** receive a 1099 unless Supplier Maintenance receives a request to report the payments on a 1099.

**Both** queries must be carefully reviewed and combined to aid in the reviewing and correcting of the payment information. **Note:** If payments coded to CAT locations appear on these queries, **the payments must be included with the Excel workbook submitted.** These payments did not post to the 1099 table correctly.

Please follow the steps below when reviewing the **TN\_1099\_RPRT\_VDR\_NORPRT\_PAY** and **TN\_1099\_RPRT\_VDR\_NORPRT\_PAY2** queries:

1. Schedule the queries following the instructions on Page 8.
2. After importing the queries into Excel, combine the two queries.
3. Add two columns on the **right** of the spreadsheet(s) and enter the headers **“Type”** and **“CAT”**. These columns **must** be completed for payments that are 1099 reportable.
4. In the **Type** column, enter **“1099”** for 1099-MISC or 1099-NEC or **“1099G”** for 1099-G to indicate the type of form on which the payment must be issued.
5. In the **CAT** column, enter the category: **“1”, “3”, “6”, “7”** or **“14”** for Form 1099-MISC or category: **“G6”** for Form 1099-G.
6. After reviewing the queries, use the Filter in Excel to filter out the blank cells in the **Type** column.
7. Open a new Excel workbook and copy and paste **ONLY** the lines (and column headings) that **must be reported on a 1099**.
8. Save the Excel workbook containing the corrections as the business unit, the name of the query, and the period for which the query was ran, for example: **“30101\_TN\_PAY\_PAY2\_JAN\_OCT”**.
9. Submit the Excel workbook(s) to [F\\_A.Accounts@tn.gov](mailto:F_A.Accounts@tn.gov) according to the instructions on Page 7.

See below for an example of the **TN\_1099\_RPRT\_VDR\_NORPRT\_PAY** and **TN\_1099\_RPRT\_VDR\_NORPRT\_PAY2** queries combined. **Note:** Some of the columns are hidden and the last two columns have been added to the query for example purposes.

Unit	Location	Vdr IRS Name	W-9 Bus Typ	VoucherID	Amount	Descr	Type	CAT
XXXXX	MAIN	DEF Law Firm	08-Corporation	00055561	1,500.00	Attorney's Fees	1099	7
XXXXX	MAIN	Health Care Clinic	08-Corporation	00055562	25,000.00	Medical Services	1099	6
XXXXX	CAT7-001	Sam Apple	05-Sole Proprietor - No Emp	00055563	600.00	Training	1099	7



## Reporting Foreign Supplier Payments

**All payments processed to foreign suppliers by the state’s business units must be submitted to Supplier Maintenance regardless of the type of payment.** Payments made to foreign suppliers may appear on any of the four queries mentioned above. **Note:** If any suppliers with foreign addresses are found on the TN\_1099\_SLGP\_VCHR\_PAYMNTS query, send the query information to [F\\_A.Accounts@tn.gov](mailto:F_A.Accounts@tn.gov) immediately.

Please follow the steps below when reviewing the **TN\_1099\_TO\_REPORT** query:

1. Cut **ALL** foreign supplier payments found (Location *may or may not* be coded as 1042) and paste them into a new spreadsheet using the column headings from the query the rows were found on.
2. Add three columns to the right of the spreadsheet and enter the headers “**Description of Payment**”, “**Where Work was Performed**”, and “**Number of Days Present in U.S.**”.
3. In the **Description of Payment** column, enter a detailed description of the payment the supplier received.
4. Only complete the **Where Work was Performed** column if the type of payment described in the **Description of Payment** column is a service. If the service was performed by the supplier in the United States, enter “US”. Enter “Abroad” if the work was **not** performed in the United States.
5. Only complete the **Number of Days Present in U.S.** column if the type of payment described in the Description of Payment column is a service. If the service was performed by the supplier in the United States, enter the number of days the supplier was present in the U.S. Otherwise, enter zero, “0”.
6. After completing the columns, save the Excel workbook containing the foreign supplier payments as the business unit, the name of the query, and the period for which the query was ran, for example: “**30101\_1042\_REPORT\_JAN\_OCT**”.
7. Submit the Excel workbook(s) to [F\\_A.Accounts@tn.gov](mailto:F_A.Accounts@tn.gov) according to the instructions on Page 7.

See below for an example of foreign payments found on the TN\_1099\_TO\_REPORT query.

**Note:** Some of the columns in the example are hidden and the last three columns have been added to the query for example purposes.

Bus Unit	Form	Category/ Box	Location	Vdr IRS Name	W-9 Bus Typ	VoucherID	Voucher Amount	Description of Payment	Where Work Was Performed	Number of Days Present In U.S.
XXXXX	1042		1 MAIN	Can Consulting Inc	08-Corporation	00012521	6,523.65	Consulting Services	U.S.	5
XXXXX	1042		1 1042-001	Medical Supply Corp	08-Corporation	00013625	1,612.00	Products		

## Supplier Maintenance Contacts

- Email 1099 and 1042 workbooks and questions to: [F\\_A.Accounts@tn.gov](mailto:F_A.Accounts@tn.gov)
  - If emailing a question, the Subject must include "1099Q"
- Phone contact information for us:
  - Angelo Bruno – 615-253-2742
  - Katelyn Huckaby – 615-770-1104