1099 and W2 Tax Form Tips and Instructions for 2025

(Effective January 2, 2026)

The latest 2026 Payroll software updates are available now by using the "DP/Update" feature to get the latest State and Federal Tax Table updates. You must be on Version 7.62, or higher, to use the latest "DP/Update" feature.

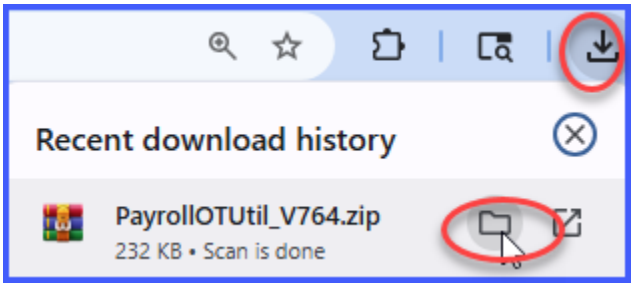
This document outlines the various forms that can be used to print **W-2s** in the **Infinity POWER Payroll** module and **1099s** in the **Accounts Payable** module. There are a wide variety of form files that can be used depending on your specific needs. Make sure you have set your **Master Configuration** properly before attempting to print either set of documents.

This update includes the **W-2** reporting of **Overtime Pay Accumulators** as called for by the **2025 Big Beautiful Bill Act**. These **Accumulators** are retroactive to ***January 1, 2025***. You **MUST** download this latest **DP/UPDATE** version to get the latest **W-2** form updates. There is a secondary update that is required that **DP/UPDATE** won't pick up as it isn't a utility that currently exists in your program directory. It must be uploaded to your current **Infinity POWER** program directory which will add it to your **Productivity Tool Utilities.**

This option may be found at the following link:

https://dataproaccounting.com/downloads/PayrollOTUtil_V764.zip

When you click on the link, your browser will create a link to load the zip file similar to the image below as shown at the top right of your screen:



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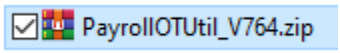
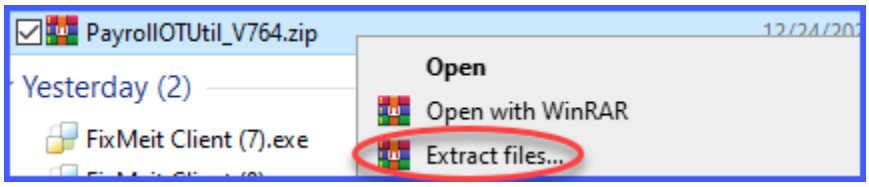
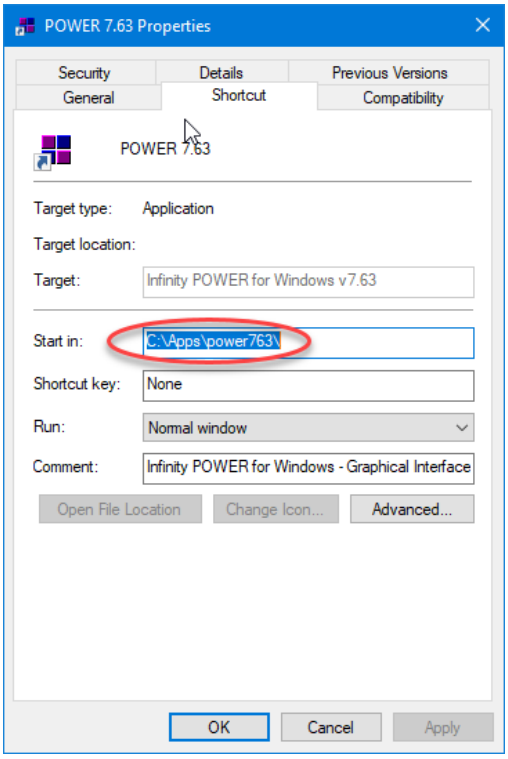
When you click on the folder, you can see the zip filename that has been downloaded to your PC or Server.



Right-click on the file so you can ***Extract Files***.



Determine where to unzip these files to your current **Infinity POWER** program directory. Normally, the easiest way to determine where your program directory is located is to right-click on the **Icon** on your desktop that you use to enter the programs each day. When you do this, it will show you the **Start In:** path where the programs are located similar to what is shown below:



This is the path to enter to extract the file to.

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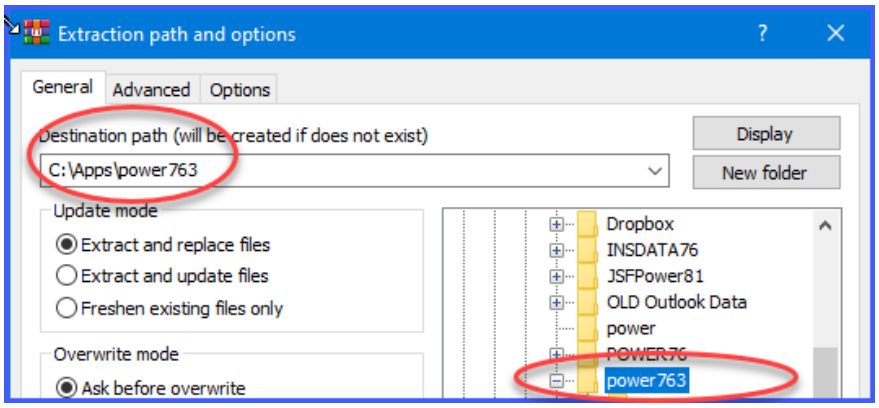
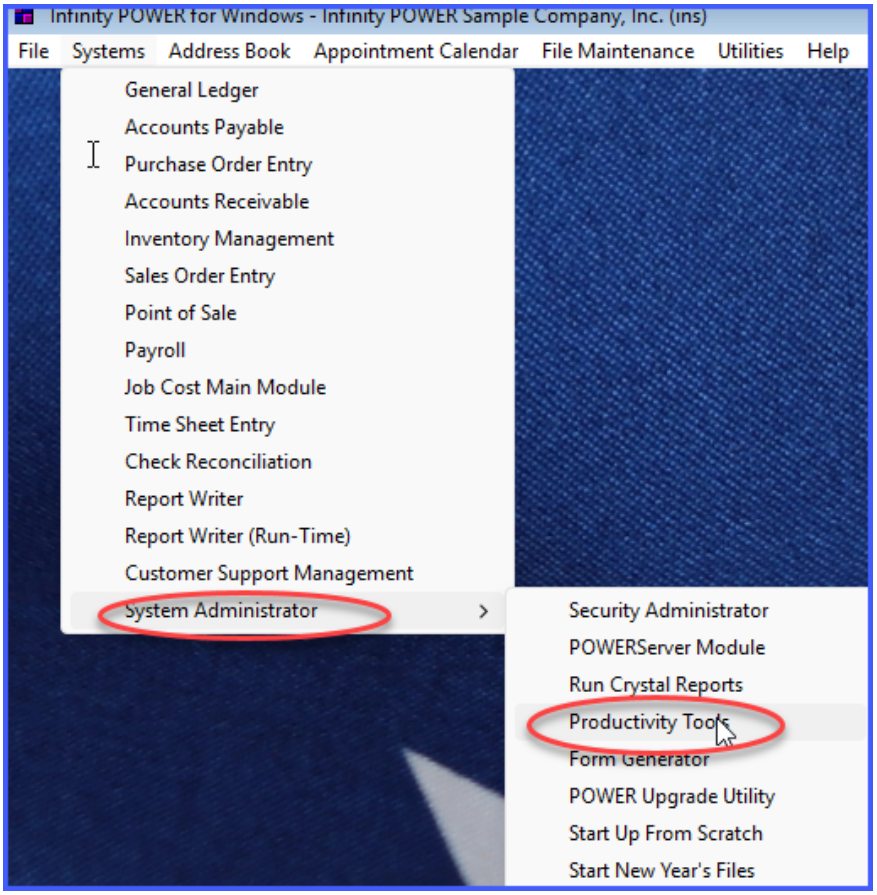


Make sure you have run the DP/UPDATE option first prior to continuing. Both steps need to be completed before proceeding.

This option will be used once only for **2025** to generate the **W-2** reporting **Overtime Pay Accumulators**. For **2026** and beyond, the **Infinity POWER Payroll** module will accumulate these pay amounts automatically and the utility won't be needed any further. If your firm doesn't pay hourly or pay overtime, then this option isn't necessary for you.

To find the new utility, click on ***Systems, System Administrator, Productivity Tools***.



Then, choose ***Utilities, Data File Conversions***.

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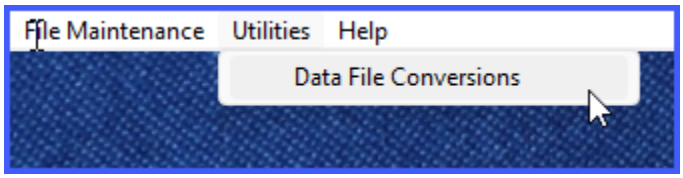
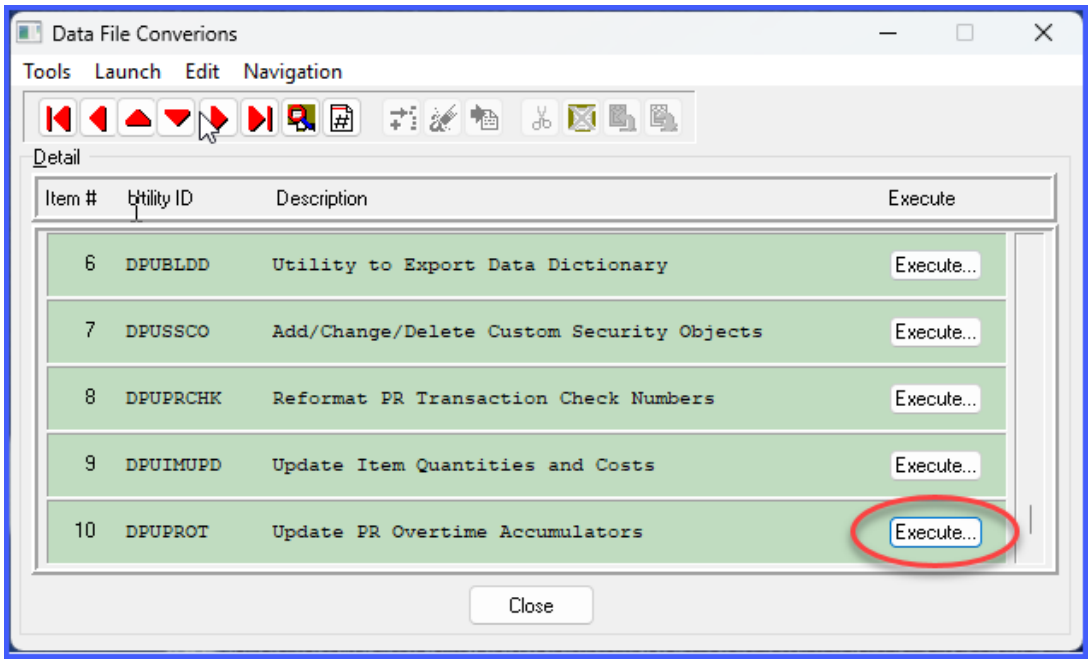


There is a scrolling list of options displayed. Slide down to the very bottom of the list. The last option to now appear is **DPUPROT**. This is the option that you will only run one time for **2025** for the **Overtime Pay Accumulators**. If you have already started your data files for **2026** and started running **Payroll** for **2026**, that is **OK**. As long as you run this utility **PRIOR** to printing your **W-2s** for **2025**, this option only needs to be run one time! The system will automatically accumulate this information in **2026** and beyond.

Click on **Execute** to begin.



The following screen will appear. Click on **Start** to begin.

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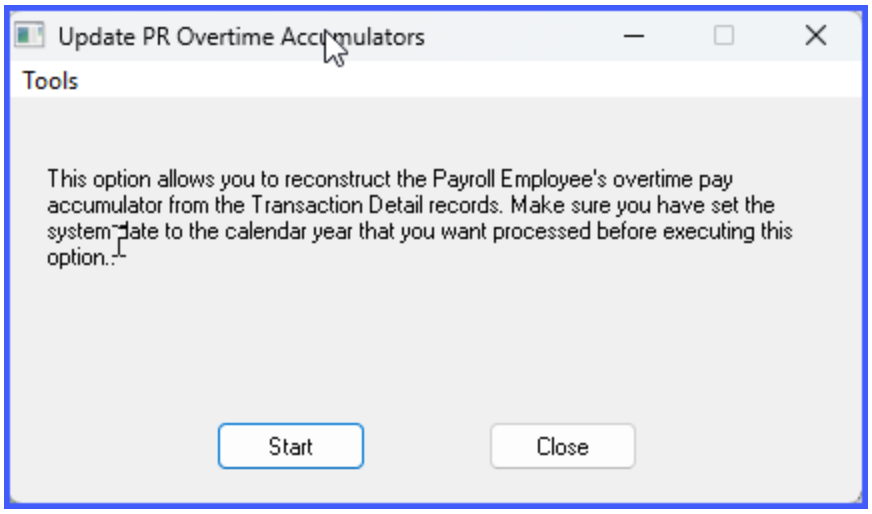
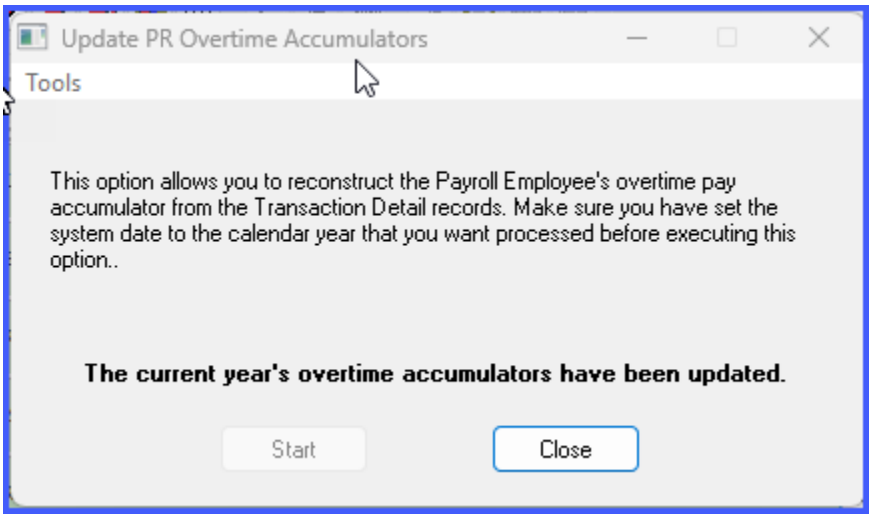


The system will perform the function and inform you when it is completed.



Click on **Close** when it is done. Choose whatever version of **W-2** forms you normally use for printing. You will notice that in **Box 12**, the **IRS** has added **Code TT** to represent this amount of **OT Accumulators** to print in this box as shown in the red circle below:

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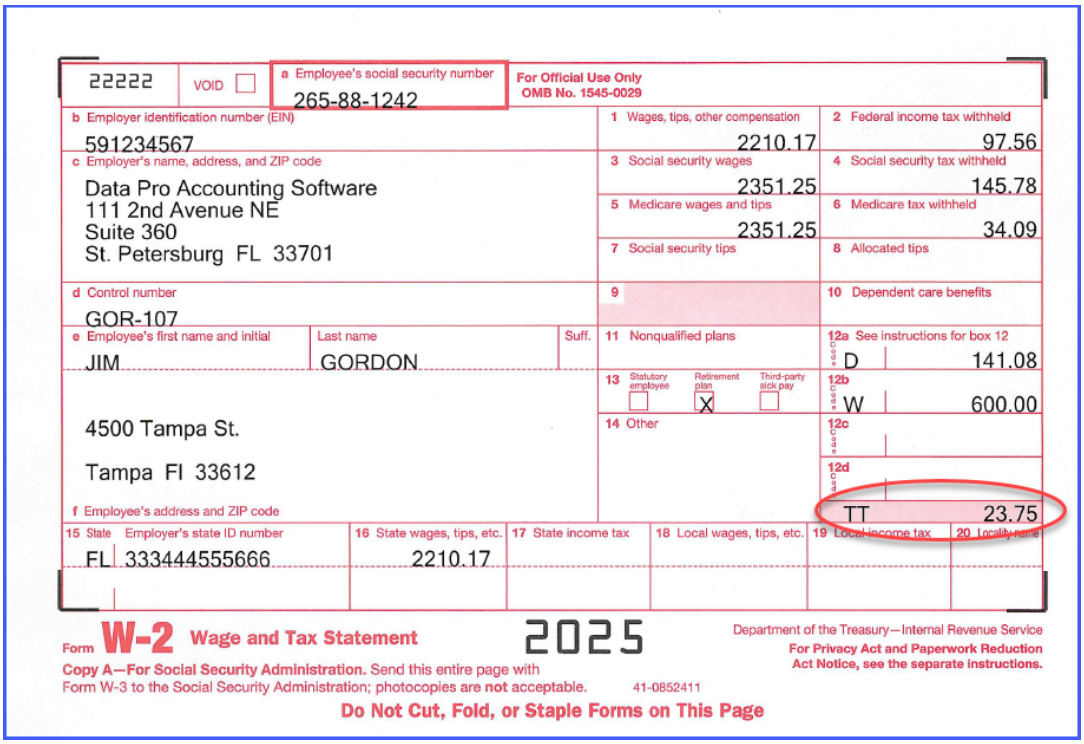

22222 VOID ☐

a Employee's social security number: 265-88-1242

For Official Use Only
OMB No. 1545-0029

b Employer identification number (EIN): 591234567

c Employer's name, address, and ZIP code:
Data Pro Accounting Software
111 2nd Avenue NE
Suite 360
St. Petersburg FL 33701

d Control number: GOR-107

e Employee's first name and initial: JIM | Last name: GORDON | Suff.:

4500 Tampa St.
Tampa Fl 33612

f Employee's address and ZIP code

1 Wages, tips, other compensation: 2210.17
2 Federal income tax withheld: 97.56
3 Social security wages: 2351.25
4 Social security tax withheld: 145.78
5 Medicare wages and tips: 2351.25
6 Medicare tax withheld: 34.09
7 Social security tips:
8 Allocated tips:
9
10 Dependent care benefits:
11 Nonqualified plans:
12a See instructions for box 12: D 141.08
13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐
12b W 600.00
14 Other:
12c
12d
TT 23.75

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
FL	333444555666	2210.17				

Form W-2 Wage and Tax Statement 2025

Department of the Treasury—Internal Revenue Service

Copy A—For Social Security Administration. Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable. 41-0852411

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Do Not Cut, Fold, or Staple Forms on This Page

To verify the amounts that have been calculated by **Employee**, by month, you can go to each **Employee's** record by selecting ***Systems, Payroll, Set Up and Maintenance, Set Up Employees***.

Choose a specific **Employee** you want to review. When you are in **Inquiry** mode, choosing the **Historical Button** at the bottom of the screen will display the **Employee's MTD, QTD** and **YTD** earning amounts.

However, when you select **Change** mode, you will see there is now an additional option for **OT Pay**. This amount, when selected, allows you to review the amounts of **Overtime** paid to the **Employee** for the year on a ***Month-by-Month*** basis.

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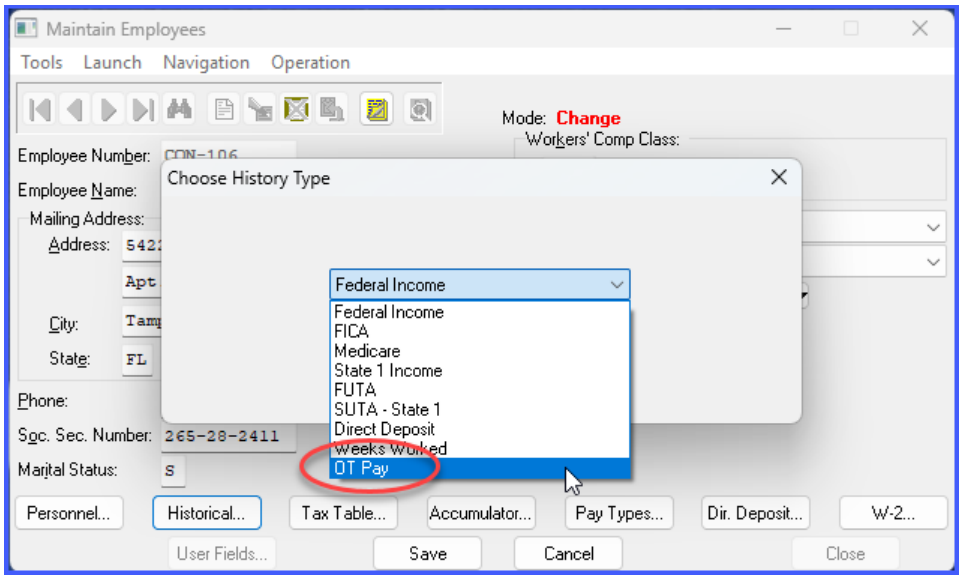
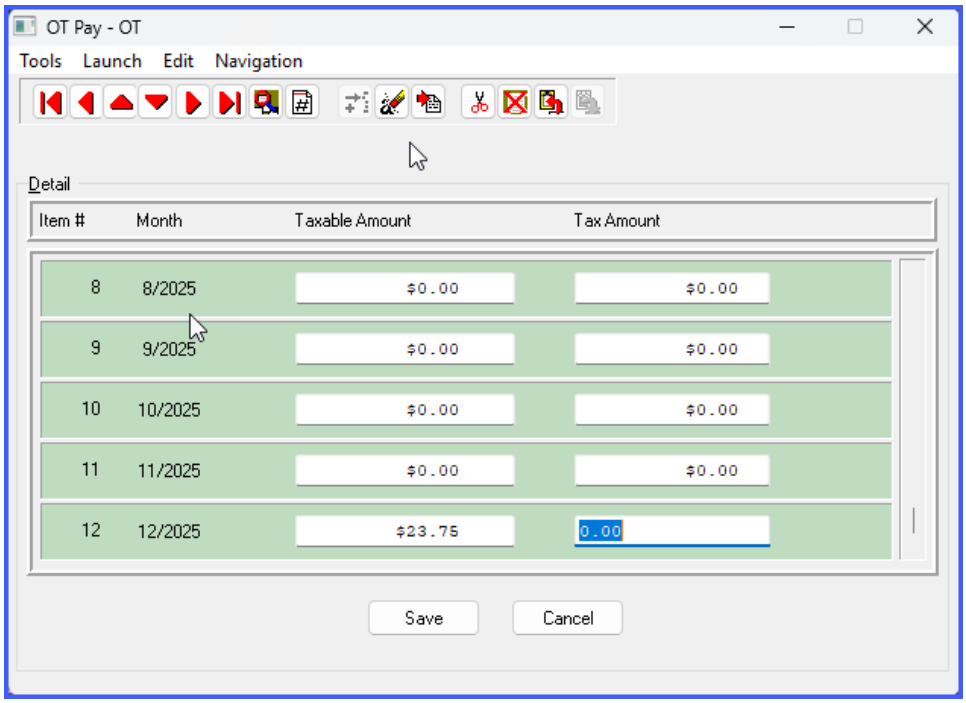


The following screen displays the monthly **Overtime Amount** paid. The total of these amounts will be what prints on the **W-2** form in **Box 12**.



ELECTRONIC FILING

The end of this document also covers how to utilize the electronic filing options found within the **Infinity POWER Payroll** and **Accounts Payable** modules. Both methods are currently acceptable, but the **IRS** has new rules for **2026** for tax year **2025,** as is found on their web site.

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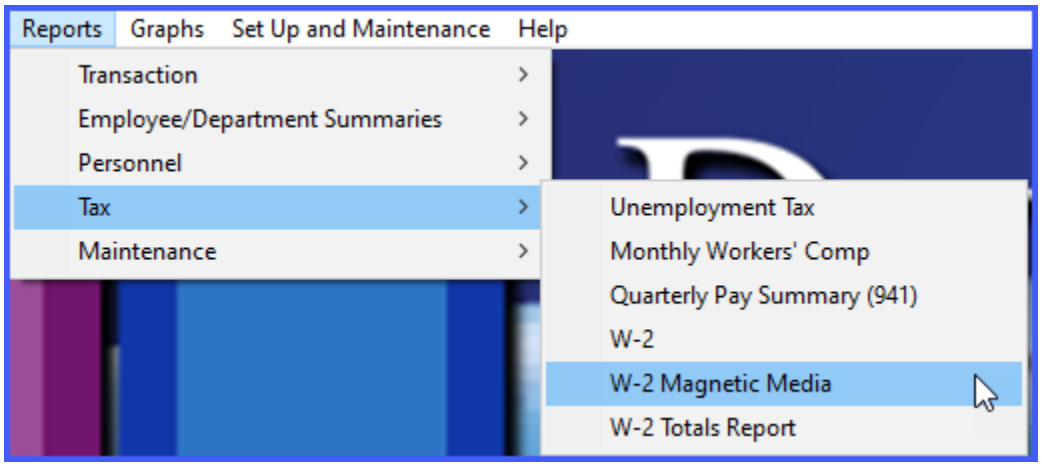
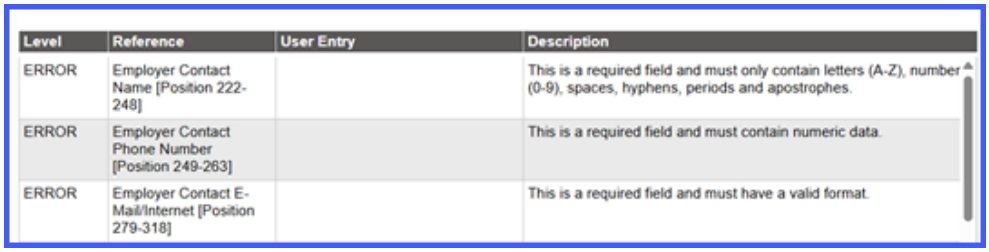
The minimum threshold for filing electronically is no longer **250** records as it was for **2023**. It is now down to a combination of **10** records for both **1099s** and **W-2s**. Plus, by filing electronically with the **IRS** and **SSA**, there is no longer a separate need to file **Form 1096** with **1099s** and **Form W-3** with **W-2s**. The information is automatically included in the electronic filing.

The second update involves the option to generate the **W-2 Magnetic Media** file. This is found in the **Payroll** module under ***Reports, Tax, W-2 Magnetic Media***.



In previous years, the **IRS** made the following files optional during the submission of this electronic file. At the end of **2025,** and with obscure notice, they made them mandatory. These fields include **Contact Name, Contact Phone Number, Contact E-mail** and much more. If these fields are not completed when the file is submitted, you will get a rejection similar to the following screen:



Level	Reference	User Entry	Description
ERROR	Employer Contact Name [Position 222-248]		This is a required field and must only contain letters (A-Z), number (0-9), spaces, hyphens, periods and apostrophes.
ERROR	Employer Contact Phone Number [Position 249-263]		This is a required field and must contain numeric data.
ERROR	Employer Contact E-Mail/Internet [Position 279-318]		This is a required field and must have a valid format.

Without this information included when generating this file, which is now mandatory for any business with ten **(10)** or more employees, you will get an error messages upon submission. The following information will assist you in submitting your file for testing to ensure you have all of the necessary information completed properly to be submitted.

When and where can I find AccuWage Online for 2025?

Starting in September 2023, visit:

www.socialsecurity.gov/employer/accuwage/index.html

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Will AccuWage Online identify all errors in the file?

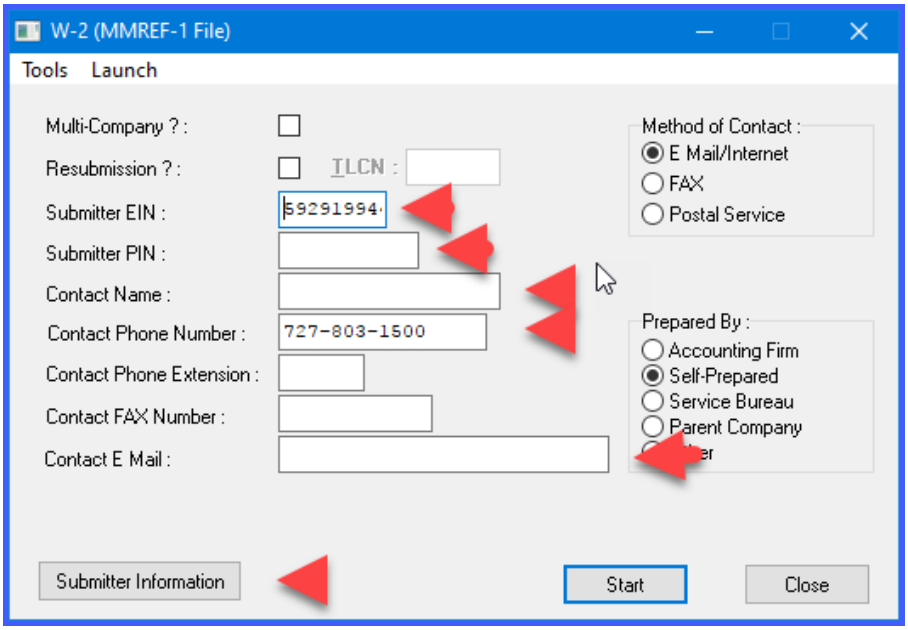
AccuWage Online is available for testing wage files in the current year **EFW2/EFW2C** formats.

- **AccuWage Online** identifies many, but not all, errors.
- **AccuWage Online** does not verify names and SSNs.
- Consider using Social Security Number Verification Service **(SSNVS)** by visiting:

www.socialsecurity.gov/employer/ssnvs_handbk.htm

- The likelihood that **SSA** will reject the file is greatly reduced, if you correct the errors found by **AccuWage Online**.

The update that came out in late **2025** requires all major information to be completed. The following screens illustrate the fields that need to be completed:



When you click on the **"Submitter Information"** button, all of these fields must now be complete.

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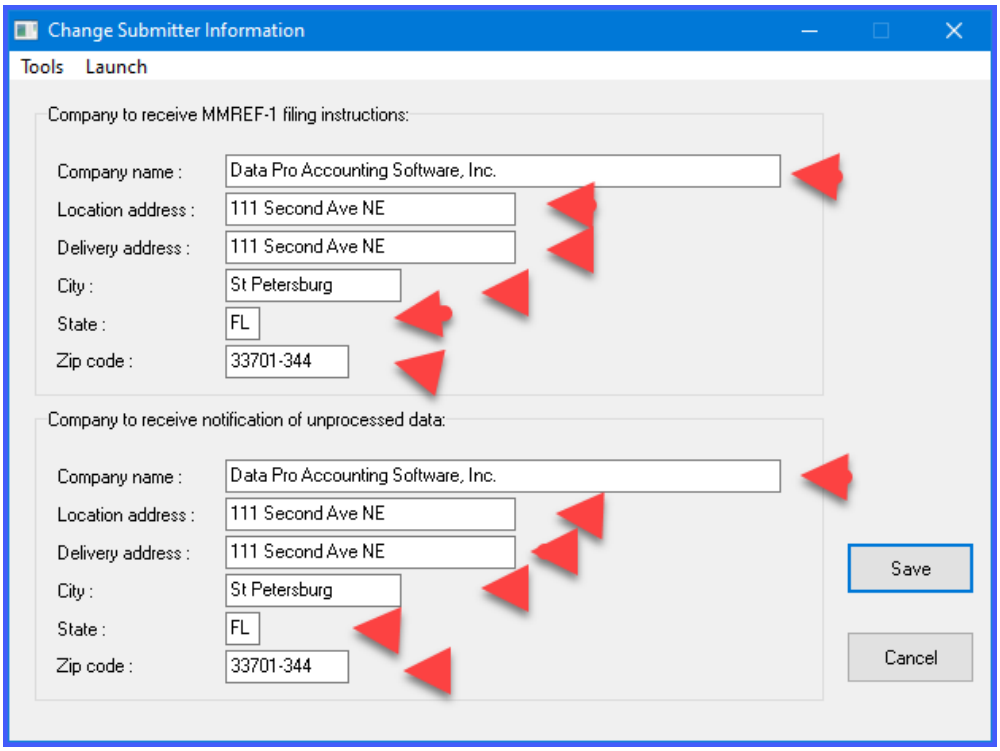

Therefore, even if you had already updated your system from the initial release of the **2025 Payroll Tax Table Updates** using **DP/Update**, you would need to perform the **DP/Update** again to ensure you get **this** update on your system. This again requires that you are running **Version 7.62** or higher to be eligible. If you are not, contact **Data Pro Technical Support** at **dpasupport@dpro.com** or **727-803-1550** and we can perform the download for you without a full version upgrade being required.

The following two **(2)** links are available from the **IRS** in which you can review the latest information to determine what suits your businesses' needs the best.

Filing Information Returns Electronically (FIRE)

FIRE system retirement
Tax year **2026/Filing season 2027** is the targeted date for the retirement of the **FIRE** system.

- The **Information Returns Intake System (IRIS)** will be the only intake system for information returns for filing season **2027**.
- Existing **FIRE** users are encouraged to complete their **IRIS Application for TCC** and use **IRIS** for their electronic filing needs. Visit IRS.gov/iris for more information.

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The current **FIRE** link is below:

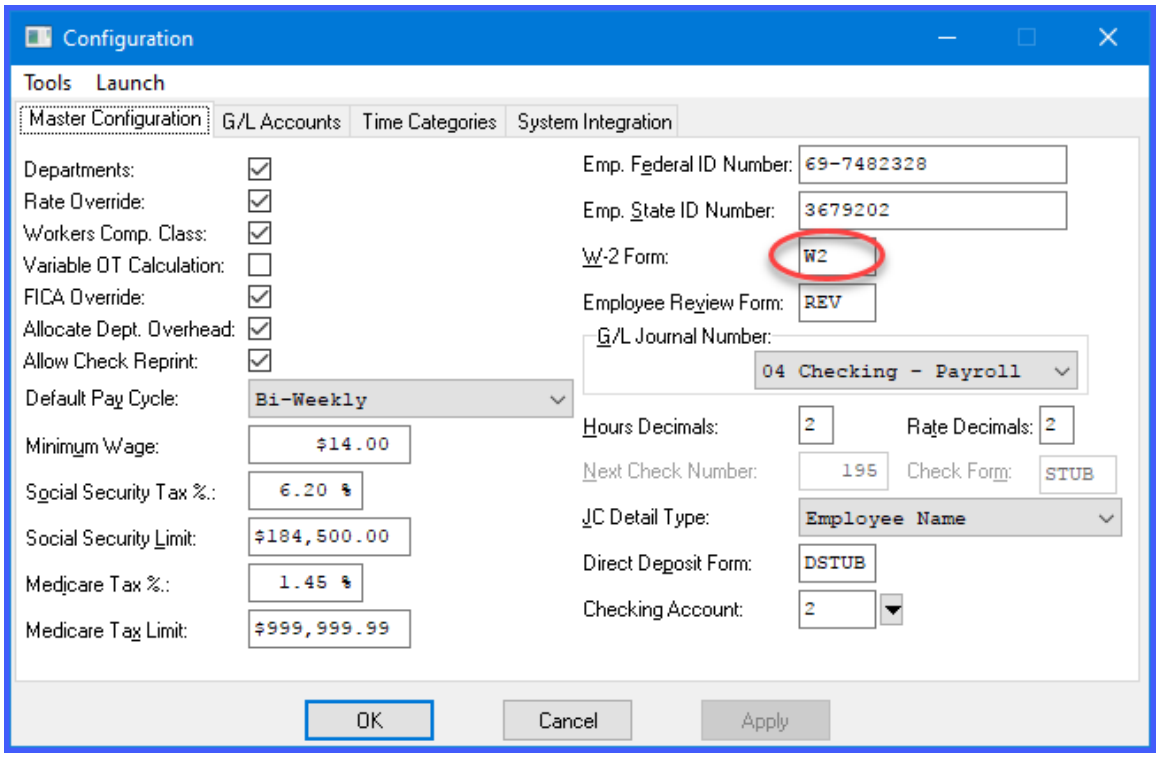
https://www.irs.gov/e-file-providers/filing-information-returns-electronically-fire

https://www.irs.gov/forms-pubs/new-electronic-filing-requirements-for-forms-w-2

We'll cover the printing options here first.

PRINTED FORMS FILING

To configure the proper form name in the **Payroll** module, go to the Windows Graphical Version **(GUI)** of **Payroll** by selecting **"Systems," "Payroll," "Set Up and Maintenance,"** and **"Payroll Configuration"** as shown below. Make sure you are in the latest version of the **Infinity POWER** software **(Version 7.62 or higher)**. You will enter the desired **"W-2 Form"** name at the top right of the screen as circled in **"red."** There are several variations available.



To configure the **Accounts Payable** module for **1099s**, select the options **"Systems," "Accounts Payable," "Set Up and Maintenance," "Accounts Payable Configuration."**

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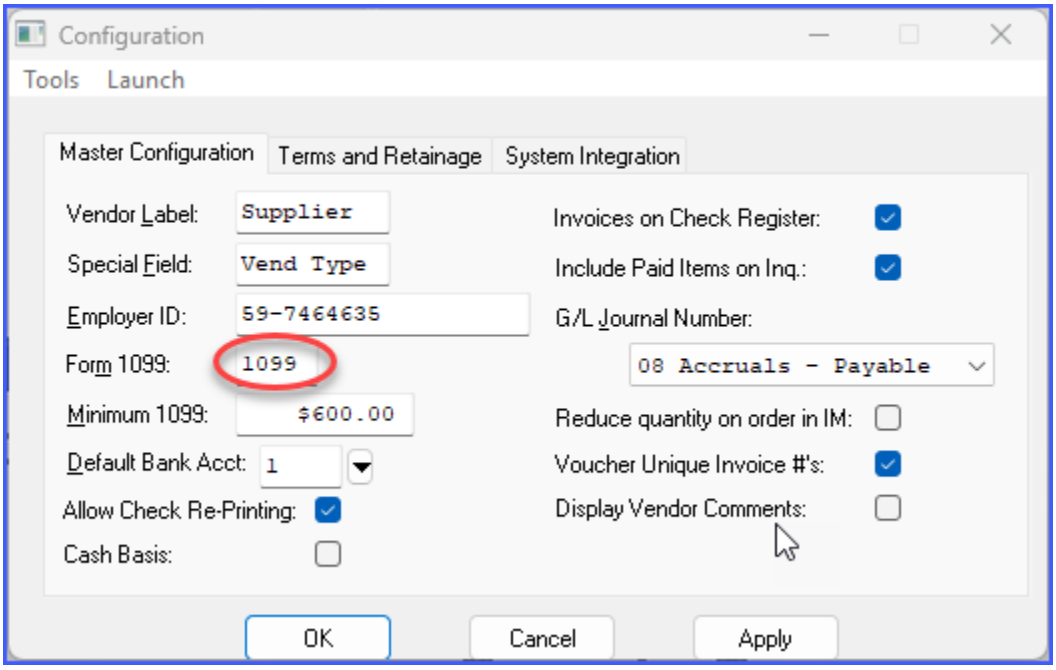
The following screen will be displayed:



This will be the form file name **(circled in red)** used when printing **1099s** from the system. There are several variations available. The following sections describe the variations of **W-2** and **1099** forms available for printing.

It is possible that, depending on your specific printer, some forms may print one space or line off in any given direction. Should this occur, there is a utility within the **Infinity POWER Windows Graphical (GUI)** version of the product that will allow you to adjust the form to conform specifically to your printer locally.

When you select to print either a **W-2** or **1099,** as shown in the following example, you will be prompted to select your **Output Option** ***(i.e. printer)***. Once you have selected your printer, look just below the selected printer in the section titled **"Printer Settings,"** under the **Color** section, there are two **(2) Offset** options. These offset options are designed to allow the user to adjust any report or form up or down on their specific printer on a temporary or permanent basis, depending on whether you save the settings or not.

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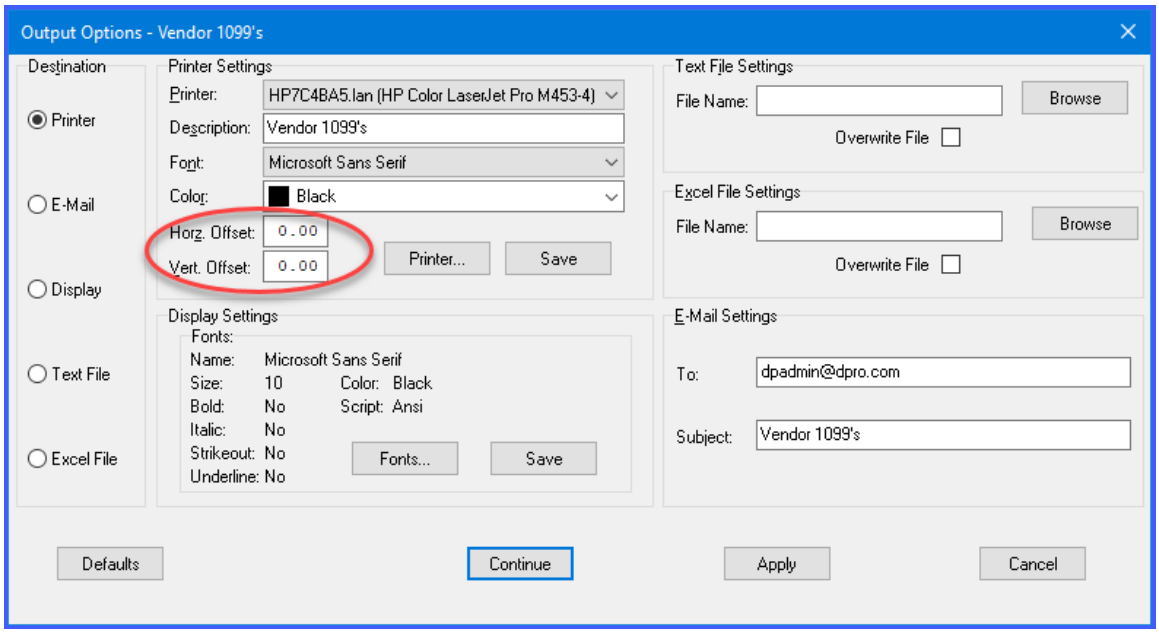
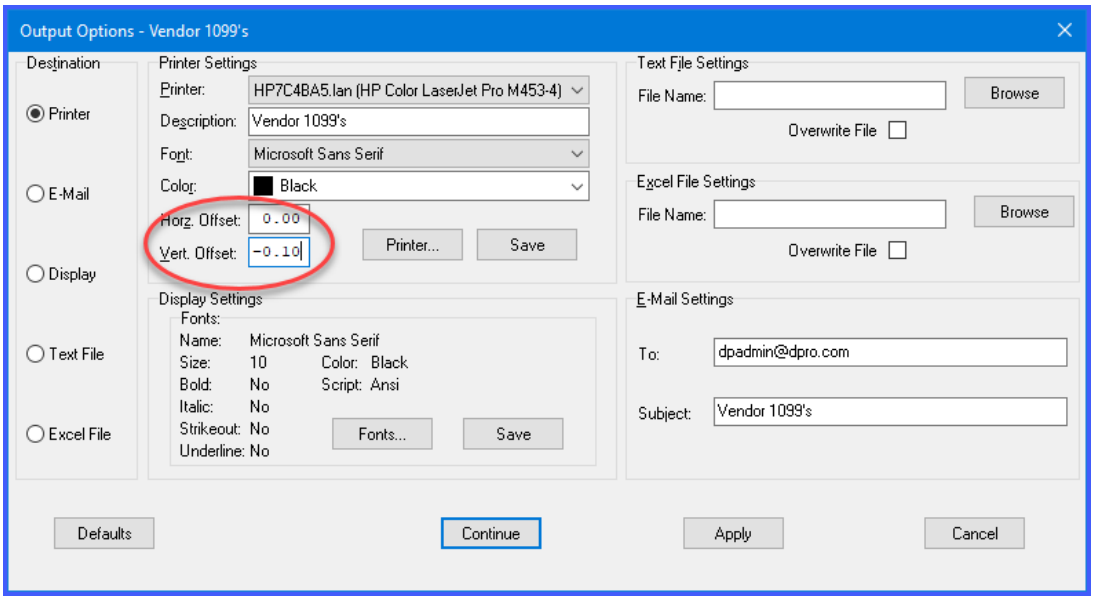


Choosing the **Horizontal Offset** will move the printing functions left or right on the form. Selecting the **Vertical Offset** will move the printing functions up or down on the form. Start by entering a number such as **0.10** for moving the form up or down one tenth of an inch at a time in the **Vertical Offset**. Entering a number such as **-0.10** will move the form the opposite direction.



* * * WARNING * * *

If Data Pro, or your Dealer, has modified a W-2 or 1099 form for you in previous years to accommodate your specific printer(s) and the form name does not match one of the form names listed in the following sections, then this form has not been adjusted for the current IRS reporting requirements. You have a custom form that needs to either be modified again or you may want to consider using one of the standard forms below.

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W2 Form File Descriptions

If you are utilizing **Mag Media**, you ***MUST*** be on **Version 7.62 or higher.**

The various **W2** form files are described below:

1) Form file **W2** is the standard, and will function properly in most instances. The current update reflects the change where the software doesn't have to print the year. It's now printed on the form. All variations of the **W-2** forms were adjusted to the minor changes made by the **IRS**.

2) Form file **W2U** prints one line higher than the standard form.
(U = Up, DN = Down)

3) Form file **W2DN** prints one line lower than the standard form. It may be necessary to use form **W2DN** with ink jet style printers.

4) Form file **W24** is the form for printing four up per employee, per page on a LaserJet printer.

1099 Form File Descriptions (All Versions)

Except where specified, all **1099** form files will print to **HP LaserJet** compatible**, Dot Matrix, HP DeskJet** printers. The various **1099** form files are described below. There were minor alignment changes made in **2025** to specific **1099** forms.

There first major change for **1099s** involved the **"1099 Miscellaneous Form." Box 7** was modified from **2019** in which it had printed **"Nonemployee Compensation"** dollar amounts. For **2025**, **Box 7** now is a checkbox for **"Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale."** Since it is now just a checkbox, the **1099 MISC** form **(AP1099.frm)** file has been adjusted to print this amount in **Box 3** which is stated as **"Other Income."**

Additionally, a new form file has been added to this update **(AP1099N.frm)** to accommodate the printing of the **Nonemployee Compensation** dollar amounts. This amount prints in **Box 1** of the new **1099** form **(FORM 1099-NEC)**. This was a **NEW FORM** file in **2020**.

If you downloaded this form previously, then the **DP/Update** option will automatically download the file update to your system because it now exists on your system. If you still need to download the new form, you may download it from the link below:

https://dataproaccounting.com/downloads/ap1099n.zip

- **1099** is used to prints to a checkbox **"Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale."** Since it is now just a checkbox, the **1099 MISC** form **(AP1099.frm)** file has been adjusted to print this amount in **Box 3** which is stated as **"Other Income."**
    - **Variations: 199U** and **199DN** ***(U = Up, DN = Down)***

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- **1099N –** Additionally, a new form file has been added to this update **(AP1099N.frm)** to accommodate the printing of the Nonemployee Compensation dollar amounts. This amount prints in **Box 1** of the new **1099** form **(FORM 1099-NEC)**. Make sure to download the new file from our web site as instructed above.
- **1099R** is used to print the **Rents** dollar amount in **Box 1** on the **1099-MISC** form. **Variations: 199RU** and **199RD** ***(U = Up, D = Down)***
- **1099K** is used to print the **Royalties** dollar amount in **Box 2** on the **1099-MISC** form. **Variations: 199KU** and **199KD** ***(U = Up, D = Down)***
- **1099F** is used to print the **Fishing Boat Proceeds** dollar amount in **Box 5** on the **1099-MISC** form. **Variations: 199FU** and **199FD** ***(U = Up, D = Down)***
- **1099P** is used to print the **Prizes and Awards, etc.** dollar amount in **Box 3** on the **1099-MISC** form. **Variations: 199PU** and **199PD** ***(U = Up, D = Down)***
- **1099I** is used to print the **Interest Income** dollar amount in **Box 1** on the **1099-INT** form. **Variations: 199IU** and **199ID** ***(U = Up, D = Down)***
- **1099D** is used to print the **Ordinary Dividends** dollar amount in **Box 1** on the **1099-DIV** form. **Variations: 199DU** and **199DD** ***(U = Up, D = Down)***
- **1099G** is used to print **Capital Gain Distributions** dollar amount in **Box 1b** and **2a** on the **1099-DIV** form. **Variations: 199GU** and **199GD** ***(U = Up, D = Down)***
- **1099A** – This **1099** form is used to print the **Gross Proceeds paid to an Attorney.** This form for reporting **Attorney Fees (AP1099A.frm)** has been modified. The dollar amount that used to print in **Box 14** now is printing in **Box 10**. **Variations: 199U** and **199DN** ***(U = Up, DN = Down)***
- **1099M** is used to print fees paid for **Medical and Health Care Payment** dollar amounts in **Box 6** on the **1099-MISC** form. **Variations: 199U** and **199DN** ***(U = Up, DN = Down)***
- The **1099 Form** for **Crop Insurance (AP1099C.frm)** has been modified. The dollar amount that used to print in **Box 10** now is printing in **Box 9 on the 1099-C** form.

The **Standard Form Files** will function properly in most instances. Otherwise, use the **"Offset Utility"** as described earlier to make minor adjustments to accommodate your specific printers.

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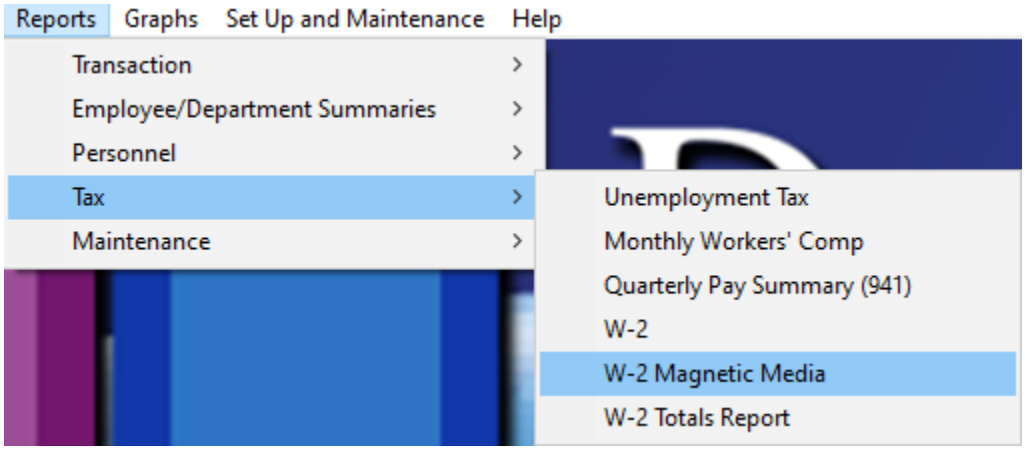
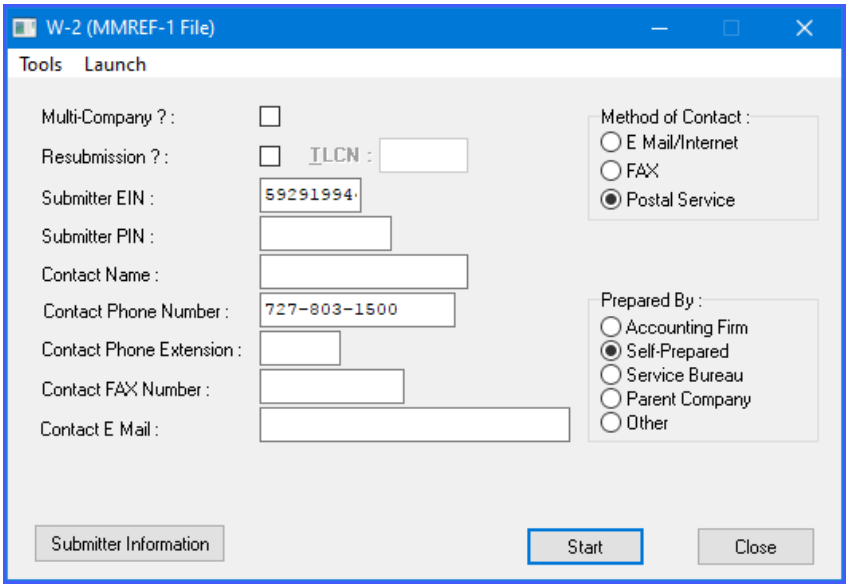
ELECTRONIC FILING
PAYROLL (W-2s)

In the **Infinity POWER Payroll** system, select the **"Reports"** menu and then the option **"W-2 Magnetic Media"** as shown on the following screen.



The next screen will appear and will default your **Federal ID #** and telephone number into the appropriate fields.



Complete the prompts on the screen with your company's information and whether you want to use e-mail/internet, fax or the postal service as a **"Method of Contact."** If you are filing on behalf of your own company, you are **"Self-Prepared."** If you are using the **Infinity POWER** software to process for other clients, then you would choose one of the other available options under **"Prepared By:"**

When you sign up with the **IRS** to be able to submit and electronic file for **W-2's**, they will provide you with a **"Submitter PIN #"** to be used during filing. Make sure to include this **PIN #** on this screen.

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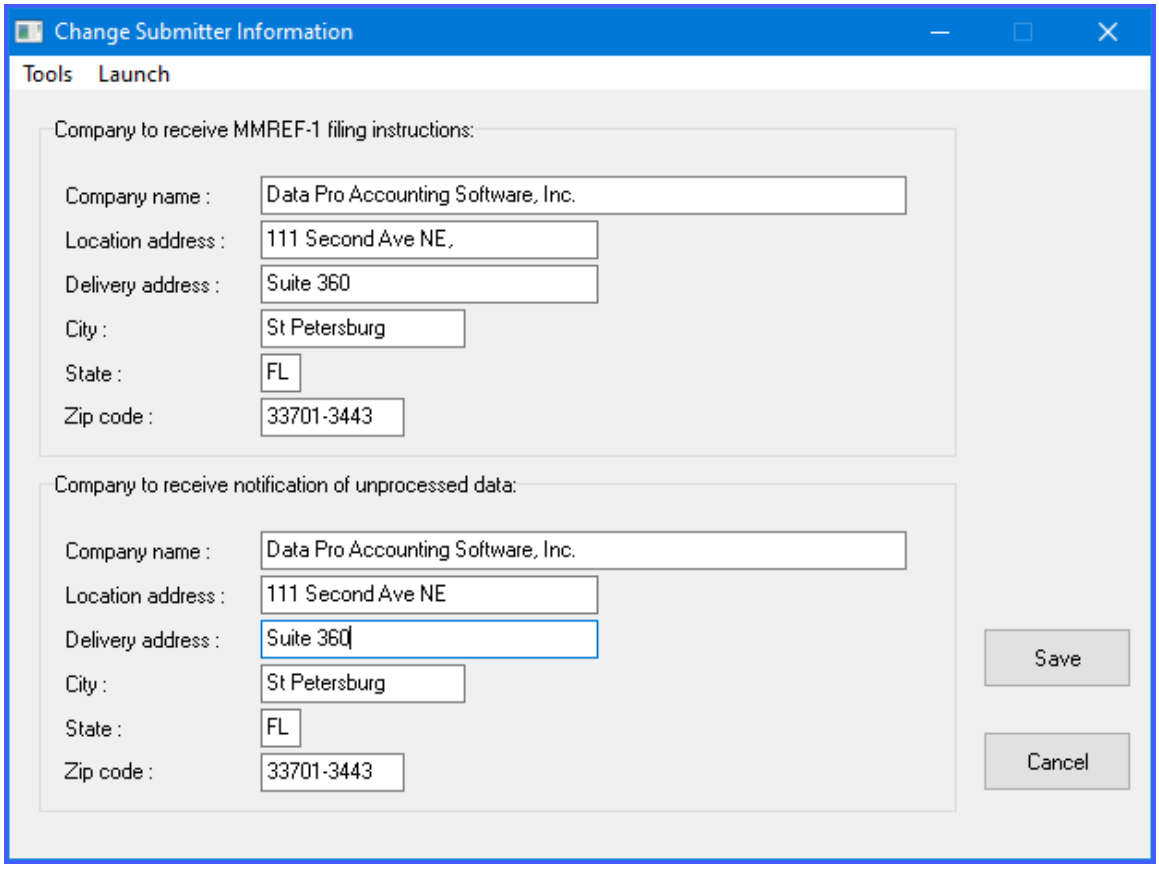
If you are submitting on behalf of a single company, do not click on the **"Multi-Company"** checkbox. If you are submitting for multiple companies, we'll cover that next.

Click on the **"Submitter Information"** button on the bottom left of the screen to continue. All of this information is now mandatory. Make sure to complete everything!



Complete this information and then click on the **"Save"** button to continue.

Back to the prior screen, review your information and then click on **"Start"** to begin.

Remember, the following fields are now mandatory and must be completed:

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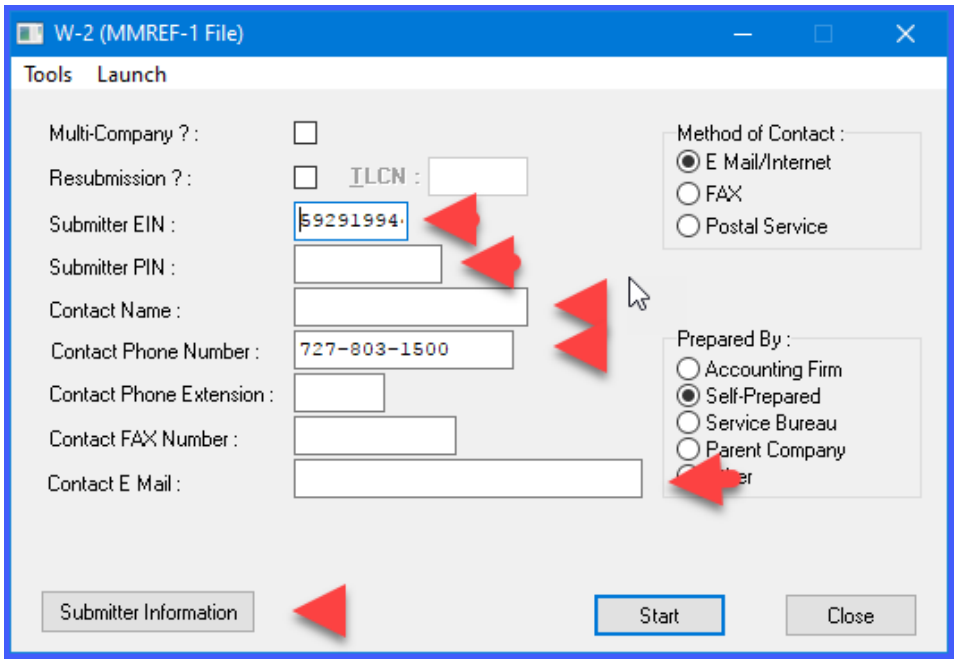

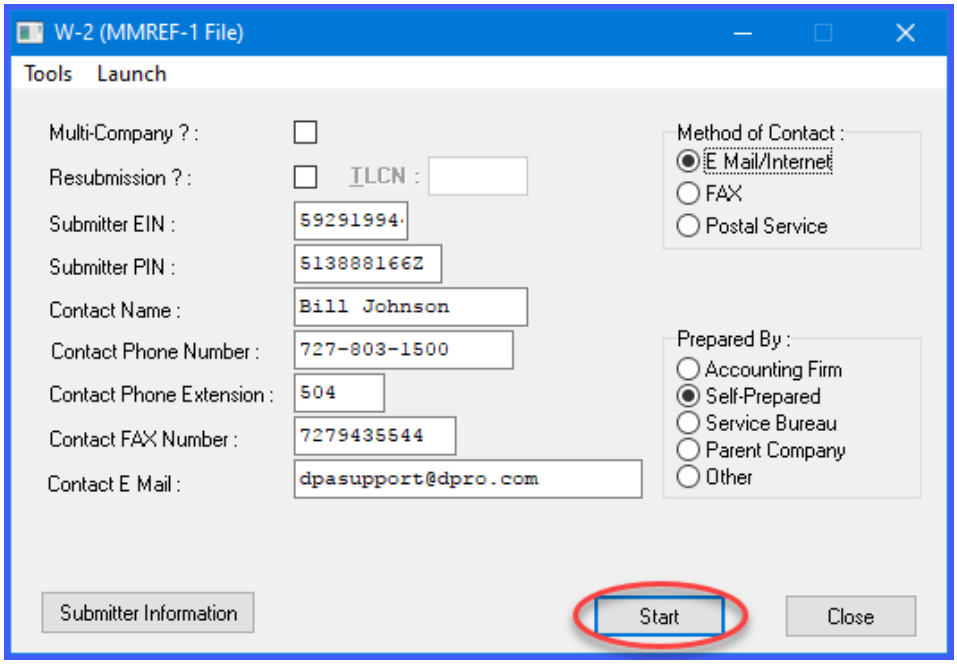

The current company's three **(3)** character ID will appear in the **"Company #"** field at the top of the next screen:

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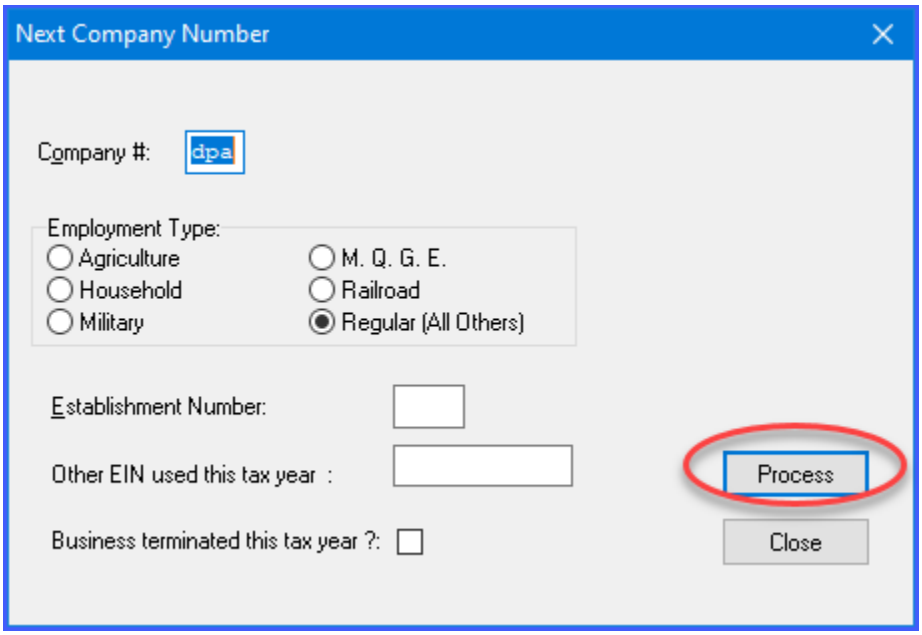
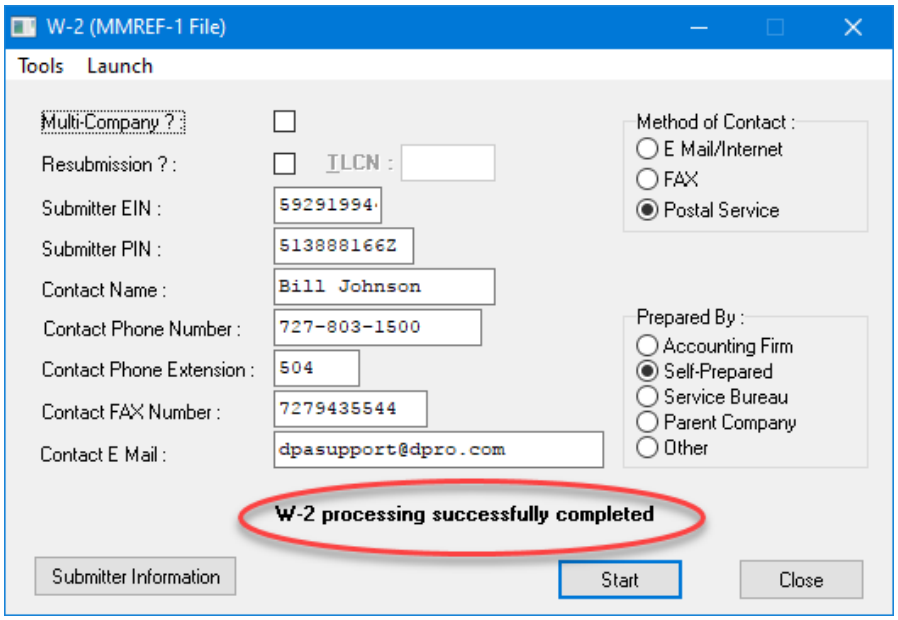


Choose from one of the **"Employment Type"** options to submit. Enter an **"Establishment Number,"** or another **EIN Number**, if used in the current Tax Year. If the business was terminated in the current tax year, then click the applicable check box.

When ready, click on the **"Process"** button circled in red to continue.

If submitted properly, the following screen will appear:



Click on the **"Close"** button to complete this step.

The system will create a file titled **"W2Report"** and will save it in your program folder. For instance, the default installation is **C:\apps\power**.

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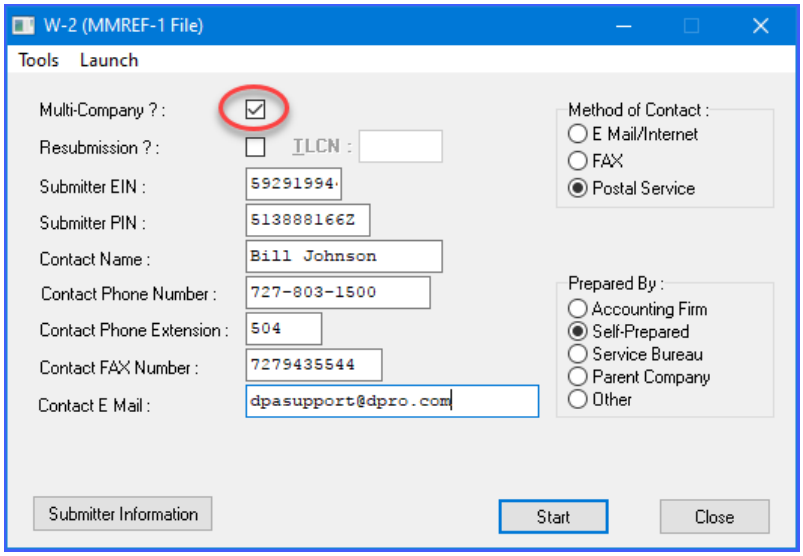
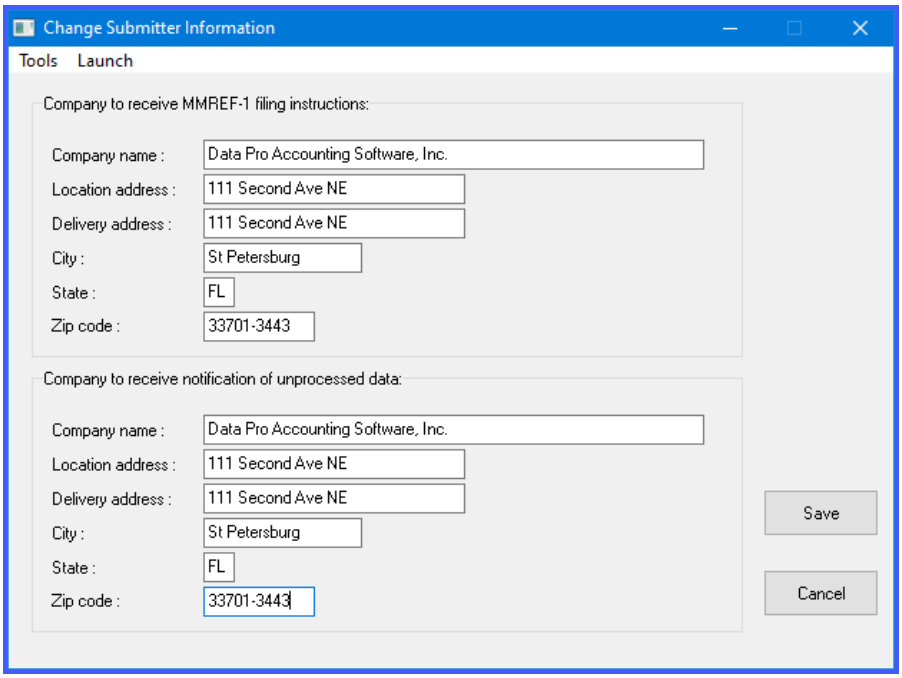
That is where is would save this file for you to upload to the https://www.ssa.gov/bso/bsowelcome.htm web site. From there, you would login to your account that you had to previously set up to be able to file **W-2s** on-line.

COMBINING MULTIPLE COMPANIES FOR FILING

To combine two **(2)** or more companies that are using the same **Federal EIN** number, select the **"Multi-Company"** box option at the top left of the screen.



Click on the **"Submitter Information"** button on the bottom left of the screen to continue.



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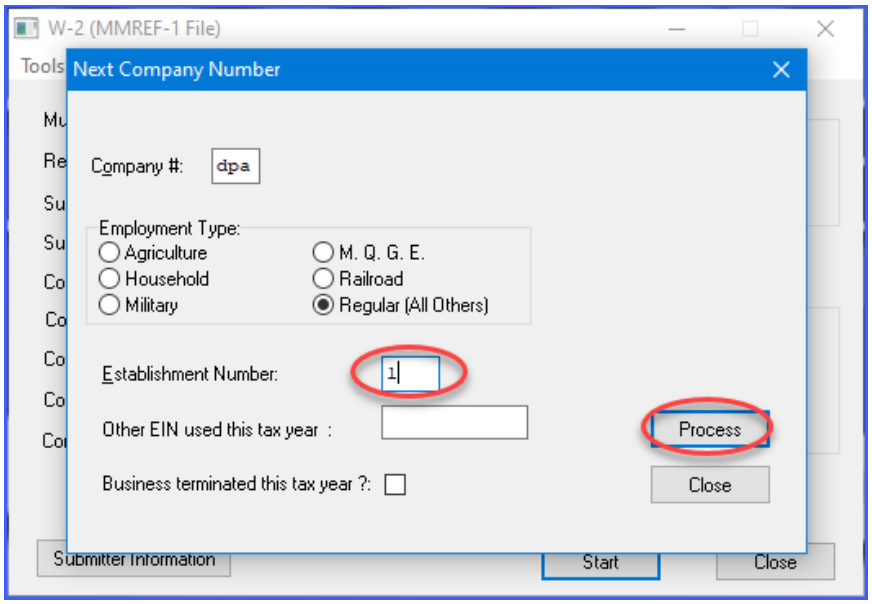
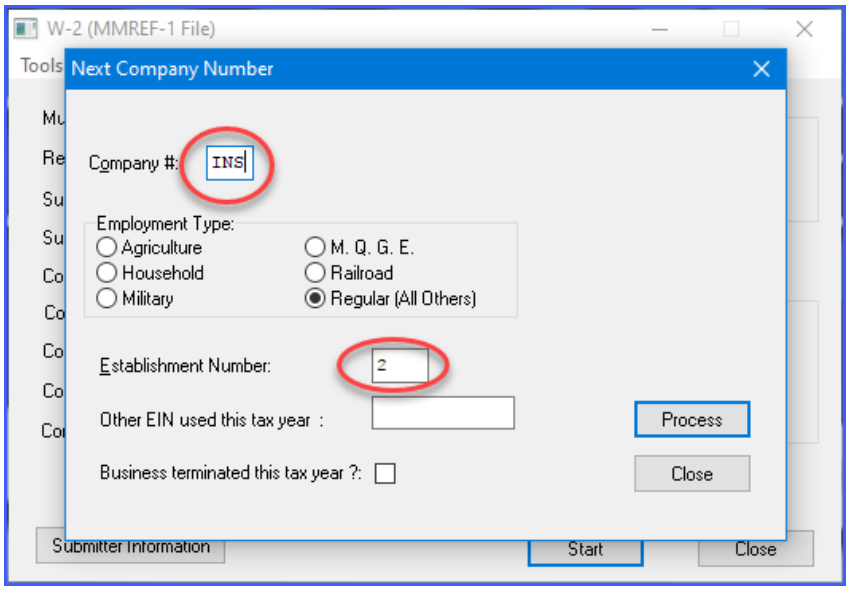
Complete this information and then click on the **"Save"** button to continue. Back to the prior screen, review your information and then click on **"Start"** to begin. The current company's three **(3)** character ID will appear in the **"Company #"** field at the top of the next screen:



Choose from one of the **Employment Type** options to submit. Enter the first **"Establishment Number,"** or another **EIN Number**, if used in the current Tax Year. If the business was terminated in the current tax year, then click the applicable check box.

When ready, click on the **"Process"** button circled in red to continue.

The next screen will appear to prompt you for the second **"Company #"** and **"Establishment Number"** as shown on the following screen:



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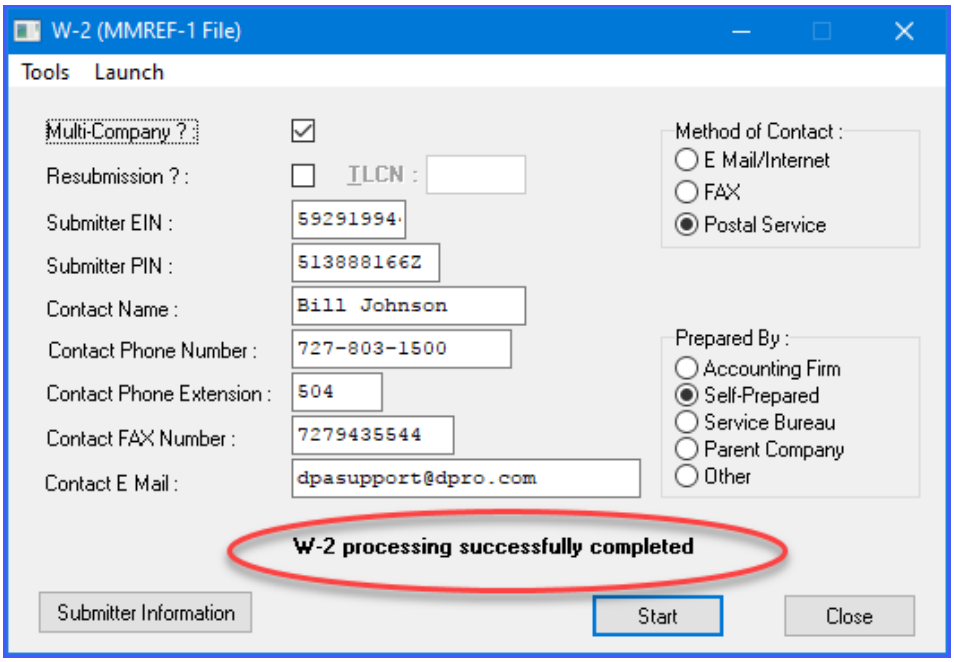
Continue to add the additional company numbers until all have been entered. When all companies have been added, click on the **"Close"** button.

If submitted properly, the following screen will appear:



Click on the **"Close"** button to complete this step.

The system will create a file titled **"W2Report"** and will save it in your program folder. For instance, the default installation is **C:\apps\power**. That is where is would save this file for you to upload to the **https://www.ssa.gov/bso/bsowelcome.htm** web site. From there, you would login to your account that you had to previously set up to be able to file **W-2s** on-line.

BEGINNING DECEMBER 08, 2025

Business Services Online will begin accepting Tax Year 2025 submissions after 5:00 a.m., December 08, 2025.

Business Services Online may experience delays in processing submissions due to high submission volume. Please check the Business Services Online Internet Web site for updated information regarding potential delays in processing your submission.

FEBRUARY 2, 2026

The Internal Revenue Service will consider electronic annual wage reports for Tax Year 2025 to be late if they are submitted after January 31, 2026. If this date falls on a Saturday, Sunday, or legal holiday, the deadline will be the next business day.

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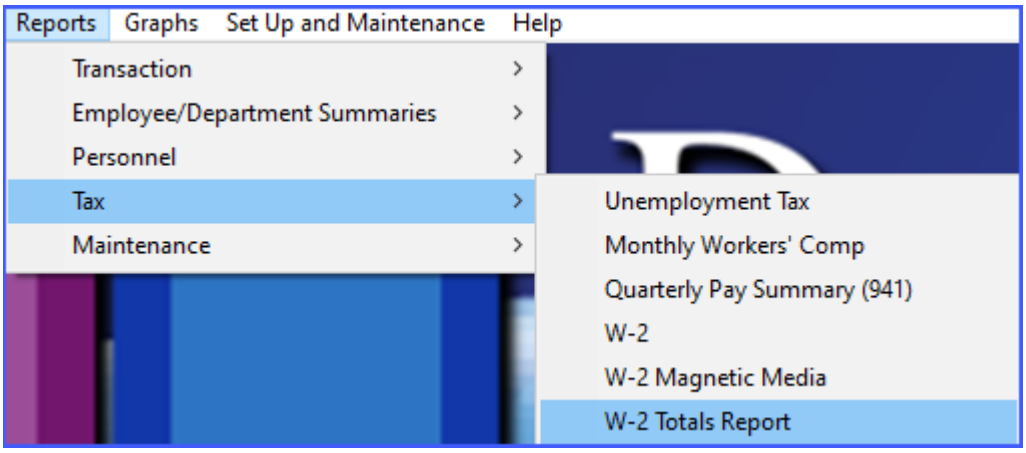
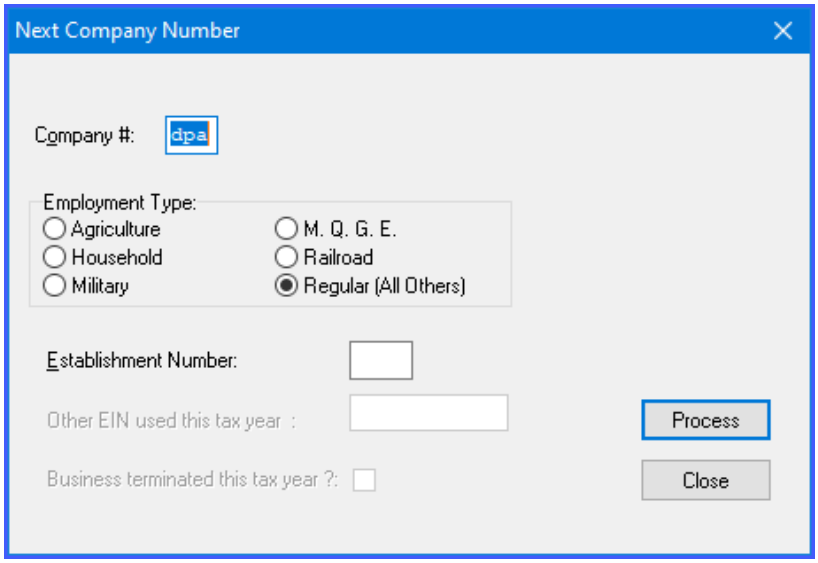
SUBMITTING W-3 DATA

The **Infinity POWER Payroll** module includes a specific menu option that is designed to summarize and report the information you need to submit to the **IRS** in the form of the **W-3** form, via a paper document. If you are filing electronically, the uploaded file automatically calculates this information for you.

The information is concise and a single page report. Similar in the way the previous option works for the electronic filing of **W-2s**, the prompts are nearly identical. When you go to the **"Reports"** menu of the **Infinity POWER Payroll** module, select the **"W-2 Totals Report"** option.



By selecting this option, the following screen will appear:



If you have more than a single company to be filed under the same **EIN** number, it will prompt you for the next three-digit **Company # ID**. Click on the **"Process"** button and the system will generate a report for that entity. Continue this process until you are done. When you are done, then you click on **"Close."**

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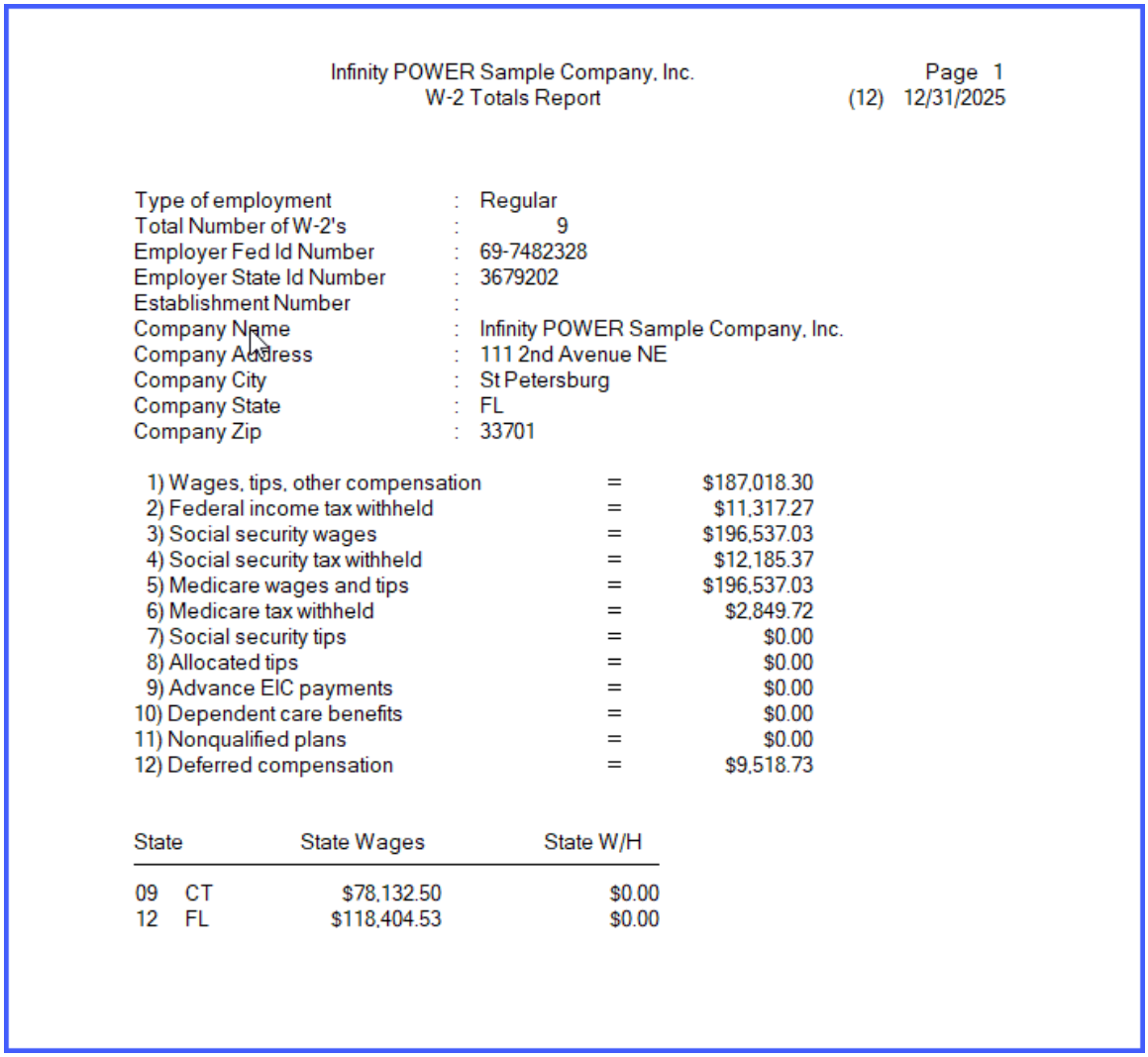
The report will be generated to your display or printer similar to the following sample.



Infinity POWER Sample Company, Inc. Page 1
W-2 Totals Report (12) 12/31/2025

Type of employment	:	Regular
Total Number of W-2's	:	9
Employer Fed Id Number	:	69-7482328
Employer State Id Number	:	3679202
Establishment Number	:	
Company Name	:	Infinity POWER Sample Company, Inc.
Company Address	:	111 2nd Avenue NE
Company City	:	St Petersburg
Company State	:	FL
Company Zip	:	33701

1) Wages, tips, other compensation	=	$187,018.30
2) Federal income tax withheld	=	$11,317.27
3) Social security wages	=	$196,537.03
4) Social security tax withheld	=	$12,185.37
5) Medicare wages and tips	=	$196,537.03
6) Medicare tax withheld	=	$2,849.72
7) Social security tips	=	$0.00
8) Allocated tips	=	$0.00
9) Advance EIC payments	=	$0.00
10) Dependent care benefits	=	$0.00
11) Nonqualified plans	=	$0.00
12) Deferred compensation	=	$9,518.73

State		State Wages	State W/H
09	CT	$78,132.50	$0.00
12	FL	$118,404.53	$0.00

Use this data to complete the following form:

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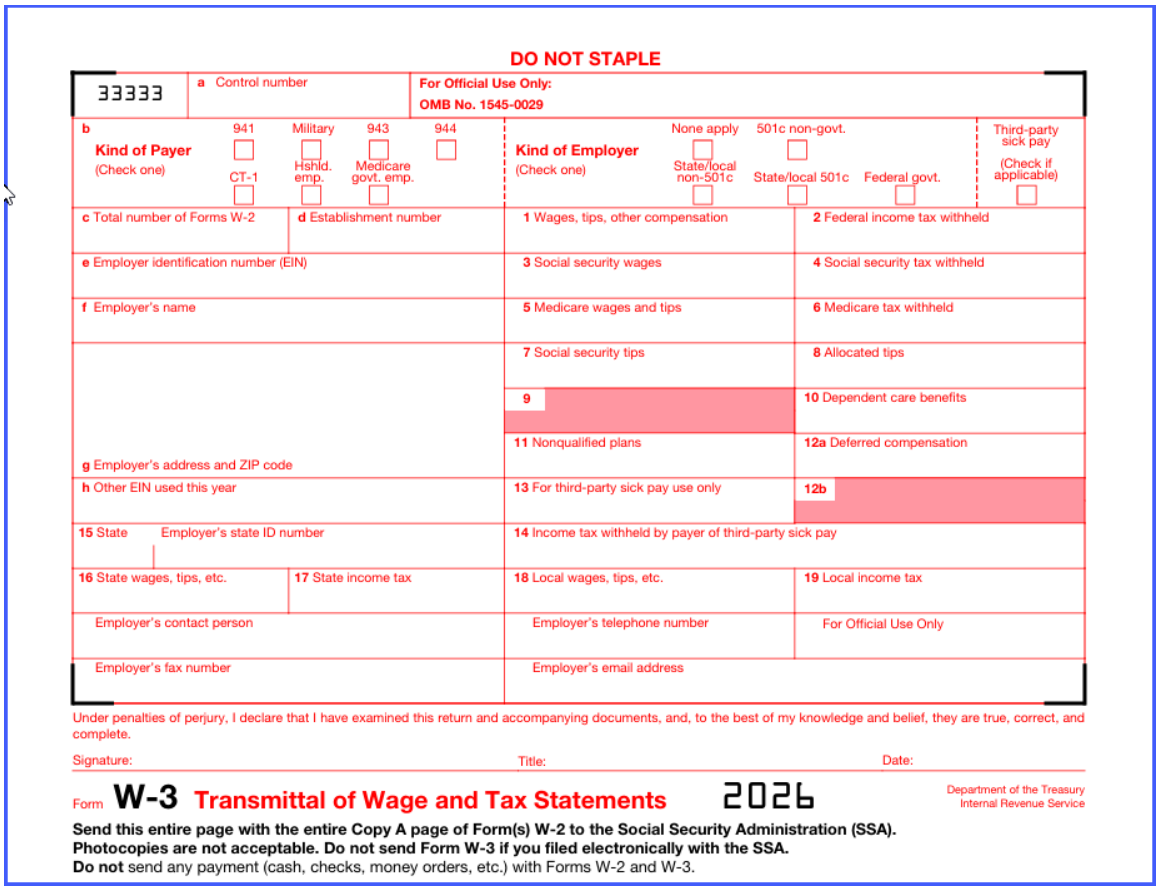

DO NOT STAPLE

33333 | a Control number | For Official Use Only: OMB No. 1545-0029

b Kind of Payer (Check one): 941 ☐ | Military ☐ | 943 ☐ | 944 ☐ | CT-1 ☐ | Hshld. emp. ☐ | Medicare govt. emp. ☐

Kind of Employer (Check one): None apply ☐ | 501c non-govt. ☐ | State/local non-501c ☐ | State/local 501c ☐ | Federal govt. ☐

Third-party sick pay (Check if applicable) ☐

c Total number of Forms W-2 | d Establishment number

1 Wages, tips, other compensation | 2 Federal income tax withheld

e Employer identification number (EIN) | 3 Social security wages | 4 Social security tax withheld

f Employer's name | 5 Medicare wages and tips | 6 Medicare tax withheld

7 Social security tips | 8 Allocated tips

9 | 10 Dependent care benefits

11 Nonqualified plans | 12a Deferred compensation

g Employer's address and ZIP code

h Other EIN used this year | 13 For third-party sick pay use only | 12b

15 State | Employer's state ID number | 14 Income tax withheld by payer of third-party sick pay

16 State wages, tips, etc. | 17 State income tax | 18 Local wages, tips, etc. | 19 Local income tax

Employer's contact person | Employer's telephone number | For Official Use Only

Employer's fax number | Employer's email address

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature: | Title: | Date:

Form **W-3** **Transmittal of Wage and Tax Statements** 2026 — Department of the Treasury Internal Revenue Service

Send this entire page with the entire Copy A page of Form(s) W-2 to the Social Security Administration (SSA). Photocopies are not acceptable. Do not send Form W-3 if you filed electronically with the SSA.
Do not send any payment (cash, checks, money orders, etc.) with Forms W-2 and W-3.

Mail this form to the appropriate address below:

Where to file paper Forms W-2 and W-3. File Copy A of Form(s) W-2 with Form W-3 at the following address.
Social Security Administration
Direct Operations Center
Wilkes-Barre, PA 18769-0001

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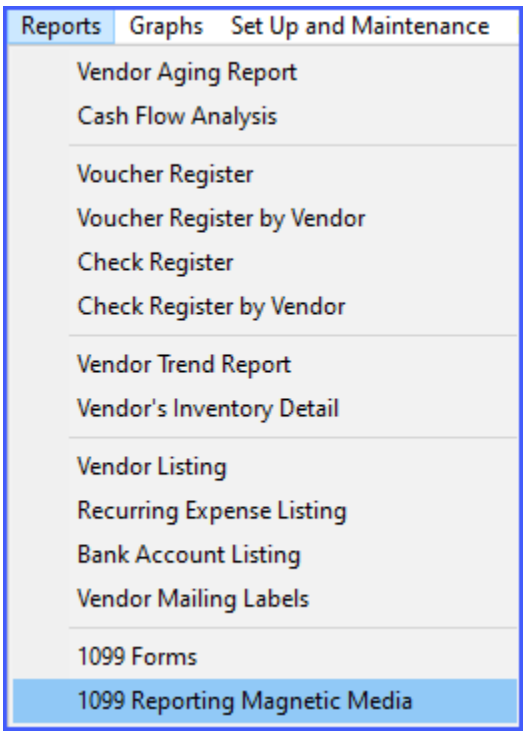
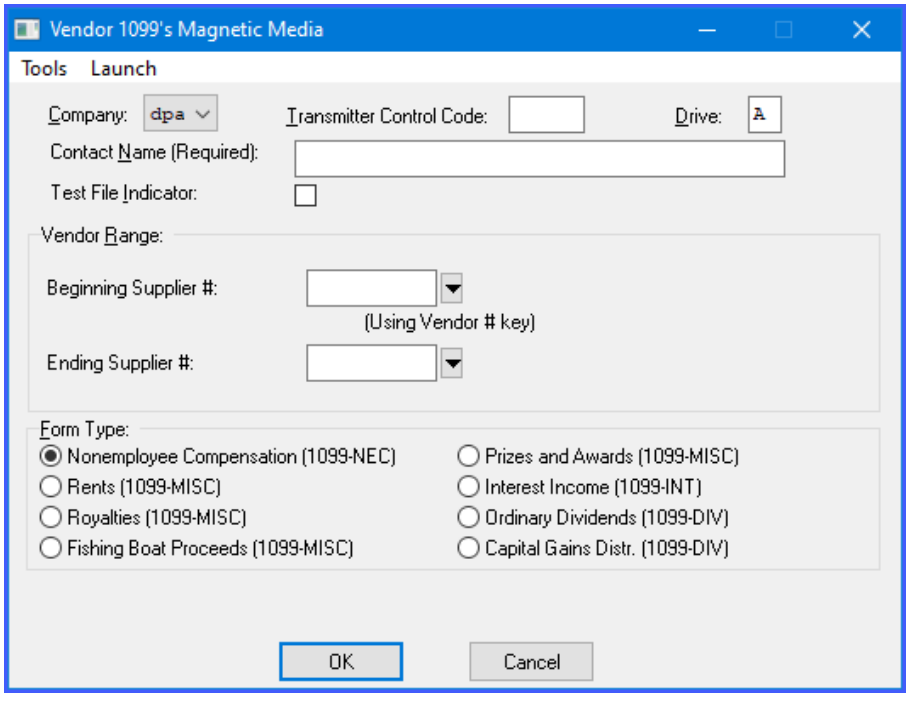
ELECTRONIC FILING
ACCOUNTS PAYABLE (1099s)

In the **Infinity POWER Accounts Payable** system, select the **"Reports"** menu and then the option **"1099 Reporting Magnetic Media"** as shown on the following screen.



Choose this option and the following screen will appear:



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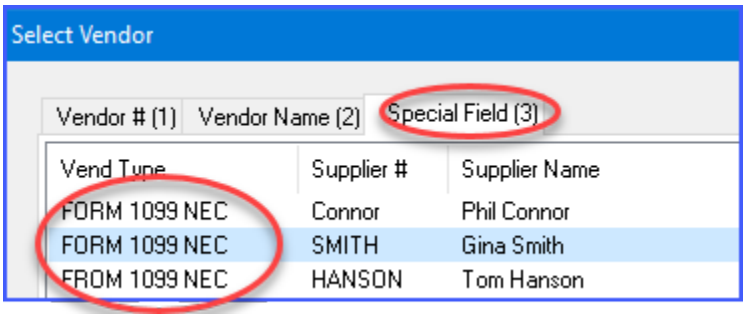
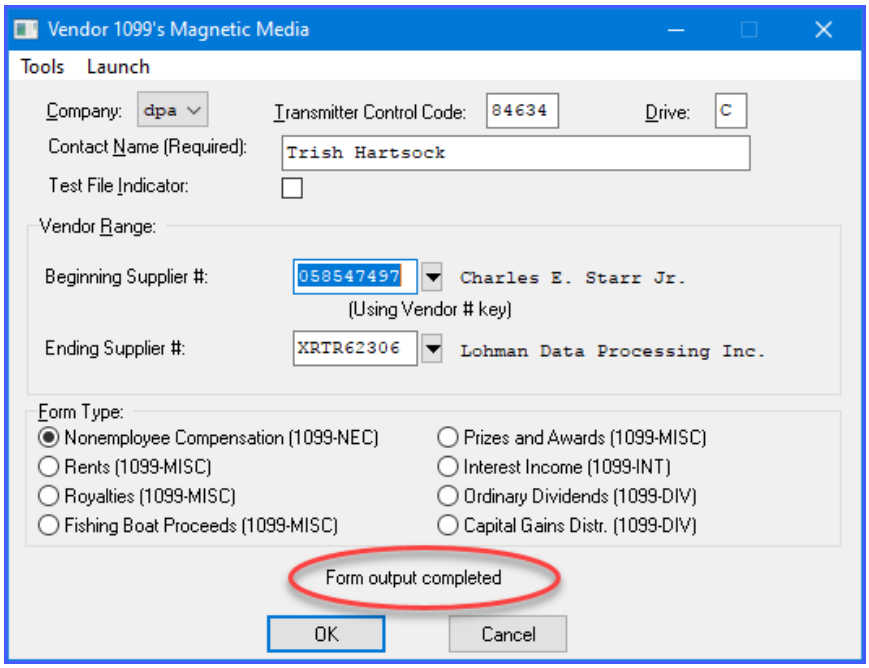
Select the types of **1099's** you are submitting. You can select the **"test file"** if needed for a submission test to the **IRS**. Then, make sure to enter the transmitter code that you would have had to get from the **IRS** so that you could submit your **1099s** electronically. The **Drive** should be set to **Drive C** or wherever your programs are installed.

Enter your **Contact Name** *(required)* and enter the range of Vendors to include for the submission of **1099s**. Likewise, choose which **Form Type of 1099** to include in this file generation. It is very common for many of our clients to use the **"Special"** field to identify which type of **1099** each vendor should receive when it is time to print their forms. This way, since it is an indexed field, vendors can be sorted by form type and only included by range when printing for a specific form type ***(i.e. Royalties, Rents, or Interest).***



When ready, select **"OK"** to continue. The red circle shows the display when completed.



The file **"irstax"** file will be placed in the program directory **(i.e. c:\apps\power)**. You may need to rename it to reflect the date and the specific **1099's** this file was created for and add the extension **".txt"** If you are just creating one file, then no renaming will be necessary.

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Once this file has been generated, you will then login to the **IRS** web site at: **https://www.irs.gov/e-file-providers/filing-information-returns-electronically-fire** to upload the file to the **IRS**. Again, you have to **"preregister"** with the **IRS** to be able to file electronically with them whether you are a large company or small. Make sure to allow ample time in your schedule to get this done first.

1099 Form File Descriptions (All Versions)

The various **1099** form files are described below. There were minor alignment changes made in **2025** to specific **1099** forms. They were insignificant.

There first major change for **1099s** involved the **"1099 Miscellaneous Form." Box 7** was modified from **2019** in which it had printed **"Nonemployee Compensation"** dollar amounts. For **2025**, **Box 7** now is a checkbox for **"Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale."** Since it is now just a checkbox, the **1099 MISC** form **(AP1099.frm)** file has been adjusted to print this amount in **Box 3** which is stated as **"Other Income."**

Additionally, a new form file has been added to this update **(AP1099N.frm)** to accommodate the printing of the Nonemployee Compensation dollar amounts. This amount prints in **Box 1** of the new **1099** form **(FORM 1099-NEC)**. This was a **NEW FORM** file in **2020**.

If you downloaded this form previously, then the **DP/Update** option will automatically download the file update to your system because it now exists on your system.

- **1099** is used to prints to a checkbox **"Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale."** Since it is now just a checkbox, the **1099 MISC** form **(AP1099.frm)** file has been adjusted to print this amount in **Box 3** which is stated as **"Other Income."**
    - **Variations: 199U** and **199DN** ***(U = Up, DN = Down)***
- **1099N –** Additionally, a new form file has been added to this update **(AP1099N.frm)** to accommodate the printing of the **Nonemployee Compensation** dollar amounts. This amount prints in **Box 1** of the new 1099 form **(FORM 1099-NEC)**. Make sure to download the new file from our web site as instructed above.
- **1099R** is used to print the **Rents** dollar amount in **Box 1** on the **1099-MISC** form. **Variations: 199RU** and **199RD** ***(U = Up, D = Down)***
- **1099K** is used to print the **Royalties** dollar amount in **Box 2** on the **1099-MISC** form. **Variations: 199KU** and **199KD** ***(U = Up, D = Down)***
- **1099F** is used to print the **Fishing Boat Proceeds** dollar amount in **Box 5** on the **1099-MISC** form. **Variations: 199FU** and **199FD** ***(U = Up, D = Down)***
- **1099P** is used to print the **Prizes and Awards, etc.** dollar amount in **Box 3** on the **1099-MISC** form. **Variations: 199PU** and **199PD** ***(U = Up, D = Down)***
- **1099I** is used to print the **Interest Income** dollar amount in **Box 1** on the **1099-INT** form. **Variations: 199IU** and **199ID** ***(U = Up, D = Down)***
- **1099D** is used to print the **Ordinary Dividends** dollar amount in **Box 1** on the **1099-DIV** form. **Variations: 199DU** and **199DD** ***(U = Up, D = Down)***

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- **1099G** is used to print **Capital Gain Distributions** dollar amount in **Box 1b** and **2a** on the **1099-DIV** form. **Variations: 199GU** and **199GD** ***(U = Up, D = Down)***
- **1099A** – This **1099** form is used to print the **Gross Proceeds paid to an Attorney.** This form for reporting **Attorney Fees (AP1099A.frm)** has been modified. The dollar amount that used to print in **Box 14** now is printing in **Box 10**. **Variations: 199U** and **199DN** ***(U = Up, DN = Down)***
- **1099M** is used to print fees paid for **Medical and Health Care Payment** dollar amounts in **Box 6** on the **1099-MISC** form. **Variations: 199U** and **199DN** ***(U = Up, DN = Down)***
- The **1099** form for **Crop Insurance (AP1099C.frm)** has been modified. The dollar amount that used to print in **Box 10** now is printing in **Box 9 on the 1099-C** form.

SUBMITTING 1096 DATA

The **Infinity POWER Accounts Payable** module does not include a specific menu option that is designed to summarize and report the information you need to submit to the **IRS** in the form of the **1096** form, via a paper document. If you are filing electronically, the uploaded file automatically calculates this information for you.

There are many variations of the **1099s** and methods to calculate the amount. Using a spreadsheet, you can calculate the totals that belong on each form. Use only one form per variation of the **Form 1096** printed. Electronically filed **1099s** will be calculated automatically. This is a sample of the **2025 Form 1096** to be mailed.

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Do Not Staple 6969

Form **1096**

Department of the Treasury
Internal Revenue Service

Annual Summary and Transmittal of U.S. Information Returns

OMB No. 1545-0108

2025

FILER'S name

Street address (including room or suite number)

City or town, state or province, country, and ZIP or foreign postal code

Name of person to contact | Telephone number

Email address | Fax number

For Official Use Only

1 Employer identification number	2 Social security number	3 Total number of forms	4 Federal income tax withheld	5 Total amount reported with this Form 1096
			$	$

6 Enter an "X" in only one box below to indicate the type of form being filed.

W-2G 32	1097-BTC 50	1098 81	1098-C 78	1098-E 84	1098-F 03	1098-Q 74	1098-T 83	1099-A 80	1099-B 79	1099-C 85	1099-CAP 73	1099-DA 7A	1099-DIV 91	1099-G 86	1099-INT 92	1099-K 10
☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐

1099-LS 16	1099-LTC 93	1099-MISC 95	1099-NEC 71	1099-OID 96	1099-PATR 97	1099-Q 31	1099-QA 1A	1099-R 98	1099-S 75	1099-SA 94	1099-SB 43	3921 25	3922 26	5498 28	5498-ESA 72	5498-QA 2A
☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐

5498-SA 27
☐

Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.
Send this form, with the copies of the form checked in box 6, to the IRS in a flat mailer (not folded).

Under penalties of perjury, I declare that I have examined this return and accompanying documents and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature **Title** **Date**

Instructions

Future developments. For the latest information about developments related to Form 1096, such as legislation enacted after it was published, go to *www.irs.gov/Form1096*.

Caution: You may be required to electronically file (e-file) information returns as the e-file threshold is 10 (calculated by aggregating all information returns), effective for information returns required to be filed on or after January 1, 2024. Go to *www.irs.gov/InfoReturn* for e-file options. Also, see part F in the current General Instructions for Certain Information Returns.

Purpose of form. Use this form to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the IRS.

Who must file. Any person or entity who files any form checked in box 6 above must file Form 1096 to transmit those forms to the IRS.

Caution: Your name and taxpayer identification number (TIN) (employer identification number (EIN) or social security number (SSN)) must match the name and TIN used on your 94X series tax return(s) or you may be subject to information return penalties. Do not use the name and/or TIN of your paying agent or service bureau.

Enter the filer's name, address (including room, suite, or other unit number), and TIN in the spaces provided on the form. The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Form 1097, 1098, 1099, 3921, 3922, 5498, or W-2G.

When to file. If any date shown falls on a Saturday, Sunday, or legal holiday in the District of Columbia or where the return is to be filed, the due date is the next business day. File Form 1096 in the calendar year following the year for which the information is being reported, as follows.

- With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28.*
- With Forms 1099-NEC, file by January 31.
- With Forms 5498, file by May 31.

* Leap years do not impact the due date. See Announcement 91-179, 1991-49 I.R.B. 78, for more information.

Where To File

Send all information returns filed on paper with Form 1096 to the following.

If your principal business, office or agency, or legal residence in the case of an individual, is located in:	Use the following address:
Alabama, Arizona, Arkansas, Delaware, Florida, Georgia, Kentucky, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Texas, Vermont, Virginia	Internal Revenue Service P.O. Box 149213 Austin, TX 78714-9213
Alaska, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Utah, Washington, Wisconsin, Wyoming	Internal Revenue Service Center P.O. Box 219256 Kansas City, MO 64121-9256

For more information and the Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns. Cat. No. 14400O Form **1096** (2025) Created 3/20/25

1099 and W2 Tax Form Tips and Instructions for 2025

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