KCSOS
Kern County Superintendent of Schools
Office of John G. Mendiburu, Ed.D. — Advocates for Children

bulletin
No. 09

November 17, 2025

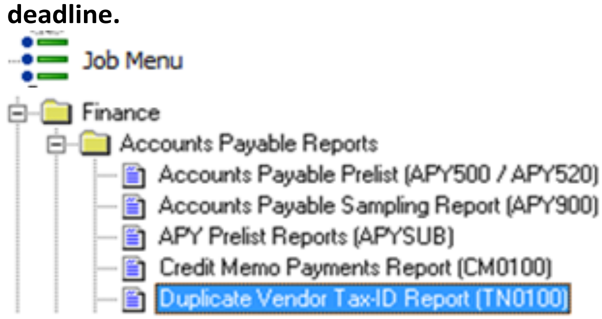
TO: School District Administrators

FROM: Division of Fiscal Support – External Business Services

SUBJECT: 1099-Misc and 1099-NEC 2025

Districts that want the Kern County Superintendent of Schools Office to print 1099s for 2025 should submit signed 1099 prelists (mask/omit SSN/TINs) **by January 16** to External Business Services (EBS) – email BASS@kern.org. **Only those districts that submit signed pre-lists will have 1099s processed and printed January 16**. The final IRS 1099 electronic transmittal files will be created on January 28.

Form **1099-NEC** replaced Form **1099-Misc** for reporting nonemployee compensation (in Box 7), shifting the role of the **1099-Misc** for reporting all other types of compensation.

December 16	1099 Training – KCSOS Larry E. Reider Building, Room 101 10:30 AM – 11:30 AM
1099-Misc/NEC Prelist (TNSB24) **Available NOW** – Use **Next Year** Option!	Preliminary Prelist for 2025 Use prior tax year prelist until current year's tax release is installed.
Print Duplicate Vendor Tax-Id Report (TN0100) **Throughout the year – any time!**	Run any time during the year to report vendors that have the same TIN under multiple vendor numbers. This report allows you to **review and resolve 1099 issues prior to the reporting deadline.** 
2025 1099-Misc/NEC Prelist (TNSB25) Available Mid-December after OASIS Tax Release is installed	Tax Year 2025 1099-Misc/NEC Prelist for 2025
1099 Maintenance (AA) AP Adjust 1099 Payment Code/Value after Warrants are Issued	You may need to use *Vendor Maintenance* to adjust the Vendor 1099 Flag (Yes or No) **and** the payment using *Accounts Payable* – Transaction Maintenance - 1099 Maintenance (AA) module. Be advised that even though you adjust the vendor's 1099 flag using the Vendor Maintenance module, when you view the purchase order payment screen, the 1099 flag will not have

<table>
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<tr><th>CODE</th><th>EXPLANATION</th></tr>
<tr><td>1</td><td>Rent.</td></tr>
<tr><td>2</td><td>Royalties.</td></tr>
<tr><td>3</td><td>Other Income.</td></tr>
<tr><td>4</td><td>Federal Income Tax withheld</td></tr>
<tr><td>6</td><td>Medical and health care payments.</td></tr>
<tr><td>D</td><td>Golden parachute (box 13).</td></tr>
<tr><td>E</td><td>Gross proceeds paid to an attorney (box 14)</td></tr>
<tr><td>G</td><td>State tax withheld (box 16)</td></tr>
<tr><td>H</td><td>State income (box 17).</td></tr>
<tr><td>Y or 7</td><td>Nonemployee compensation.</td></tr>
<tr><td>N or Blank</td><td>Not subject to 1099 reporting.</td></tr>
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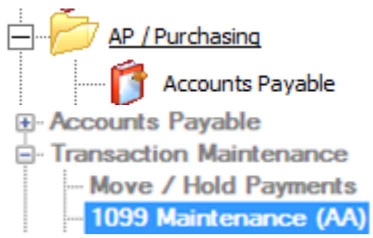
Figure 1
</td>
<td>changed. Set the payment transaction code/flag for each payment that is 1099 reportable.
Two things must be true for vendor payment(s) to be taken into consideration when determining whether a 1099 will be produced:
1)The vendor record 1099 flag must be set to Yes
2)One or more vendor payment transactions must be set to a code/value (Figure 1) that is reportable.


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<td>Add and Adjust 1099-Misc/NEC Additional Data as Needed

Any time after Tax Release is installed – Mid-December</td>
<td>Create adjustments or add records for vendors, coaches, or ASB entities that have reportable transactions not processed through the OASIS Accounts Payable system. Records created with this program show up on the 1099 prelist report with a reference type of 'FD' (meaning Foreign Data)


1099-Misc/NEC Additional Data (TNFD24)</td>
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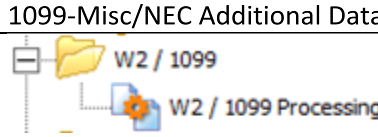
<td>January 16

Provide Signed Prelist to BASS@kern.org</td>
<td>

1099-Misc/NEC Prelist (TNSB24)

Deadline 1099-Misc/NEC Prelist – Signed to BASS@kern.org</td>
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<td>January 20</td>
<td>KCSOS Print and Seal 1099-Misc and 1099-NEC Forms</td>
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<td>January 23+</td>
<td>Districts pick up 1099s for distribution by the January 31 deadline – earlier if available.</td>
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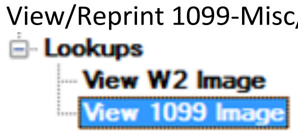
<tr>
<td>February 3

View 1099 Image</td>
<td>1099 Images Available on OASIS

View/Reprint 1099-Misc/NEC PDF Images


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Please email BASS@kern.org or contact Joe Salazar at (661) 636-4733 if you have any questions regarding this process..

MG:mwh