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

bulletin
No. 07

November 9, 2026

TO: Superintendents, CBO's & Accounts Payable

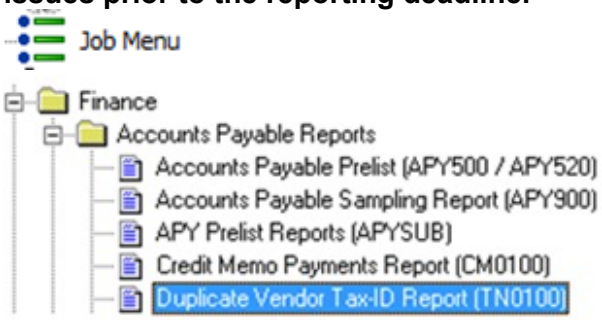
FROM: Division of Fiscal Support – External Business Services

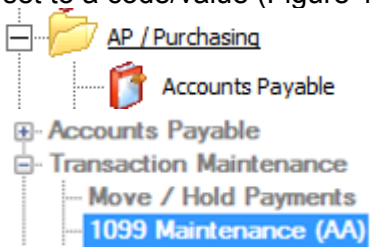
SUBJECT: 2026 1099-MISC and 1099-NEC Processing – Signed Prelists Due January 15, 2027

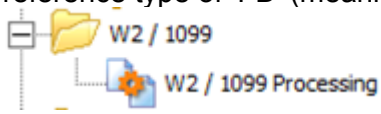
Districts electing to have the Kern County Superintendent of Schools Office process and print their 2026 1099 Forms must submit signed 1099 prelists (with SSNs/TINs masked or omitted) by January 15, 2027. **Districts that do not submit signed prelists by January 15 will not have 2026 1099 Forms processed or printed.**

Final IRS 1099 electronic transmittal files will be generated and submitted to the IRS on January 28.

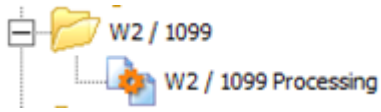
Form 1099-NEC is used to report nonemployee compensation (Box 7), while Form 1099-MISC is used to report other types of miscellaneous payments and income.

December 8	1099 Training – KCSOS Bell Tower Plaza Room 107 10:30 AM – 11:30 AM
1099-Misc/NEC Prelist (TNSB25) **Available NOW** – Use **Next Year** Option!	Preliminary Prelist for 2026 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.** 
2026 1099-Misc/NEC Prelist (TNSB26) Available Mid-December after OASIS Tax Release is installed	Tax Year 2026 1099-Misc/NEC Prelist for 2026

<table>
<tr><td>1099 Maintenance (AA)
AP Adjust 1099 Payment Code/ Value after Warrants are Issued</td><td>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.</td></tr>
<tr><td>
<table>
<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>
</table>
Figure 1
</td><td>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 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.

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

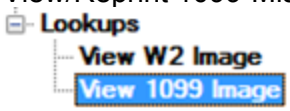
Any time after Tax Release is installed – Mid-December</td><td>Create adjustments or add records for vendors, coaches, or ASB entities that have reportable transactions not processed through the OASIS Accounts Payable system. Records created with this program show up on the 1099 prelist report with a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


1099-Misc/NEC Additional Data (TNFD26)</td></tr>
<tr><td>January 15

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

1099-Misc/NEC Prelist (TNSB26)

Deadline 1099-Misc/NEC Prelist – Signed to BASS@kern.org</td></tr>
<tr><td>January 20</td><td>KCSOS Print and Seal 1099-Misc and 1099-NEC Forms</td></tr>
<tr><td>January 25+</td><td>Districts pick up 1099s for distribution by the January 31 deadline – earlier if available. Verify early pick up with BASS@kern.org</td></tr>
</table>

February 2 View 1099 Image	1099 Images Available on OASIS View/Reprint 1099-Misc/NEC PDF Images 

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

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