1099 and 1042 Reporting Guide

Supplier Maintenance
Division of Accounts

Submit the 1099 and 1042 workbooks to: 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 delivery charge is *incidental* to the product.

### Reportable vs. Non-Reportable Business Types

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

<table>
<thead>
<tr>
<th>Reportable Payments</th>
<th>IRS Form Type</th>
<th>CAT in Edison</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Rents:</strong> Real Property (such as land, buildings, warehouses, direct billed hotel rooms or other facilities), Equipment (office equipment, machinery, etc.)</td>
<td>1099-MISC</td>
<td>1</td>
</tr>
<tr>
<td><strong>Other income (not compensation for services):</strong> Honorariums (see Non-Employee Compensation for speaker fees), Incentives, certain Independent Living payments, Punitive Damages</td>
<td>1099-MISC</td>
<td>3</td>
</tr>
<tr>
<td><strong>Medical and Health Care Payments:</strong> Medical and Dental Services, Ambulance Services, Autopsy Services, Hospitalization, Lab Work, Medical Assistance Benefits (such as payments made by TennCare), Psychological Services, Veterinary Services</td>
<td>1099-MISC</td>
<td>6</td>
</tr>
<tr>
<td><strong>Gross proceeds paid to an attorney:</strong> Generally from settlement payments*</td>
<td>1099-MISC</td>
<td>14</td>
</tr>
<tr>
<td><strong>Nonemployee compensation (professional services/contractors):</strong> 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 (including Medical Personnel), Training, Speaker Fees, Stipends for services provided, Travel</td>
<td>1099-NEC</td>
<td>7</td>
</tr>
<tr>
<td><strong>Taxable Grants (Grants are reportable unless otherwise stated in the legislation of the grant)</strong></td>
<td>1099-G</td>
<td>G</td>
</tr>
</tbody>
</table>

*A request for a listing of settlement payments paid by your agency will be sent.
General Rules to Determine 1099 Reporting

- Is the invoice for a product?
  - No
  - Tax exempt? Except for settlements or legal fees
    - No
    - Medical services?
      - Yes
      - Select CAT6 location
      - No
      - Attorney fees?
        - Yes
        - Select CAT7 location
        - No
        - Payment for a settlement?
          - Yes
          - Contact Supplier Maintenance
          - No
          - Payment to a corporation? Except for medical or legal
            - Yes
            - Select CAT1 location
            - No
            - Payment for rent?
              - Yes
              - Select CAT1 location
              - No
              - Payment for a service?
                - Yes
                - Select CAT7 location
                - No
                - Payment of a reportable grant?
                  - Yes
                  - Select CATG location
                  - No

- Not 1099 reportable
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

- Microsoft Excel 2010
- Microsoft Excel 365

Review Reports

- See the tables and flowchart on Pages 3 through 5 of these documents 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 the columns and **unfreeze** all panes.
- If corrections are found, open a new Excel workbook.
- Copy and paste the column headings from the query results into Sheet1 of the new Excel workbook.
- Filter the query results and copy and paste **ONLY** the payments that need correcting into Sheet1 of the new Excel workbook.
- Save the new Excel workbook 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: Navigator>FSCM Reporting Tools>Query>Schedule Query
2. To create a new run control, click the **Add a New Value** tab. Enter the full query name then click **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.
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 OR click **Search** if the field is already populated with the desired query.
   b. Select the query.
c. Enter the 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 from the email notifying business units to run the queries.

   ![Image of Schedule Query screen](image)

4. Click **Run** to initiate a Process Scheduler Request.
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.
6. Click the **Process Monitor** link on the **Schedule Query** page OR navigate to: Navigator>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](image1)

![Schedule Query](image2)

![Schedule Query](image3)
7. After the **Distribution Status** states “Posted”, click the **Details** link from the **Process List**.
8. Click the **View Log/Trace** link. The results of the query are in the .csv file listed.
Importing the Queries into Excel

1. Right click on the .csv file

2. Click Save Target 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 2010 or Microsoft Excel 365

Instructions for importing both Excel 2010 and Excel 365 are included below. Follow the instructions for importing the queries for the version you are using.

Excel 2010

1. Open a new Microsoft Excel 2010 Workbook
2. Click the Data tab
3. Click the From Text icon

4. Locate the file saved in “Save the File” step 6, then click Import
Excel 365

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
Import Wizard for Excel 2010 and 365

Use these options for both versions of Excel

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

2. Check **Comma** (**Tab** should remain checked) and click **Next**
3. Change each of the columns data format to Text except for the amount column(s). These column(s) must remain General.

4. Click Finish
15. Click OK

Below is an example of the finished excel file results (some columns are hidden for example purposes).

<table>
<thead>
<tr>
<th>Unit</th>
<th>VendorID</th>
<th>Location</th>
<th>Vendor IRS Name</th>
<th>W-9 Bus</th>
<th>FJEIN</th>
<th>Tax ID</th>
<th>Pymnt VoucherID</th>
<th>Invoice#</th>
<th>Amount</th>
<th>Descr</th>
</tr>
</thead>
<tbody>
<tr>
<td>000007597</td>
<td>GALLAT-001</td>
<td>Tennessee True Value Hdw</td>
<td>08-Corp</td>
<td>F</td>
<td>1237</td>
<td>CHK</td>
<td>008203081</td>
<td>363016</td>
<td>49.95</td>
<td>jack trailer</td>
</tr>
<tr>
<td>0000217155</td>
<td>LAWREN-001</td>
<td>Kenneth D Mattox</td>
<td>06-Sole</td>
<td>F</td>
<td>7819</td>
<td>CHK</td>
<td>008204210</td>
<td>422216</td>
<td>194.2</td>
<td>alternator</td>
</tr>
<tr>
<td>0000217155</td>
<td>LAWREN-001</td>
<td>Kenneth D Mattox</td>
<td>06-Sole</td>
<td>F</td>
<td>7819</td>
<td>CHK</td>
<td>008204242</td>
<td>422224</td>
<td>39.86</td>
<td>air filter</td>
</tr>
<tr>
<td>0000217155</td>
<td>LAWREN-001</td>
<td>Kenneth D Mattox</td>
<td>06-Sole</td>
<td>F</td>
<td>7819</td>
<td>CHK</td>
<td>008204248</td>
<td>422218</td>
<td>17.00</td>
<td>STOP LEAK</td>
</tr>
</tbody>
</table>

16. In Excel, format the column(s) with dollar amounts as “Accounting” with no symbols and 2 decimal places. (Tip: Highlight the amount column(s) and Click “,”)

17. Review the query according to the appropriate instructions on 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 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 26 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 7.

2. After importing the query into Excel, add two columns to the right of the spreadsheet titled "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 legal”.

5. After reviewing the query, filter the spreadsheet via 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 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 6.

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.

<table>
<thead>
<tr>
<th>Bus Unit</th>
<th>Form</th>
<th>Category/Box</th>
<th>Location</th>
<th>Vdr IRS Name</th>
<th>W-9 Bus Typ</th>
<th>VoucherID</th>
<th>Voucher Amount</th>
<th>Exclude or Correct</th>
<th>Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>XXXXX</td>
<td>1099</td>
<td>06</td>
<td>CAT6-001</td>
<td>John Doe</td>
<td>06-Sole Proprietor - With Emp</td>
<td>0012345</td>
<td>1,000.50</td>
<td>7</td>
<td>Consulting services</td>
</tr>
<tr>
<td>XXXXX</td>
<td>1099</td>
<td>07</td>
<td>CAT7-001</td>
<td>ABC Company LLC</td>
<td>06-Corporation</td>
<td>0012346</td>
<td>525.00</td>
<td>E</td>
<td>Not medical or attorney's fees</td>
</tr>
<tr>
<td>XXXXX</td>
<td>1099</td>
<td>07</td>
<td>CAT7-001</td>
<td>Jane Miller</td>
<td>06-Sole Proprietor - With Emp</td>
<td>0012347</td>
<td>2,000.00</td>
<td>1</td>
<td>Rent</td>
</tr>
<tr>
<td>XXXXX</td>
<td>1099</td>
<td>07</td>
<td>CAT7-001</td>
<td>XYZ Supplies</td>
<td>10-Partnership</td>
<td>0012348</td>
<td>3,000.00</td>
<td>E</td>
<td>Supplies</td>
</tr>
<tr>
<td>XXXXX</td>
<td>1099</td>
<td>03</td>
<td>CAT3-001</td>
<td>Jeremy Smith</td>
<td>01-Individual</td>
<td>0012349</td>
<td>125.00</td>
<td>G6</td>
<td>1099-G</td>
</tr>
</tbody>
</table>
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 26 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 7.

2. After importing the query into Excel, add five columns to the right of the spreadsheet titled “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-XXXXXXXX) 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, filter the spreadsheet via the Format 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 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 6.

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.
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 consist 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 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 7.
2. After importing the queries into Excel, combine the two queries.
3. Add two columns on the right of the spreadsheet(s) titled “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, filter the spreadsheet via 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 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 according to the instructions on Page 6.

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.
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 Supplier Maintenance immediately.

Please follow the steps below when reviewing the TN_1099_TOREPORT 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 titled “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 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 according to the instructions on Page 6.

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.
Supplier Maintenance Contacts

- Email 1099 and 1042 workbooks and questions to: F_A.Accounts@tn.gov
  - If emailing a question, the Subject must include “1099Q”
- Phone contact information for us:
  - Christy Payne – 615-532-5268
  - Katelyn Huckaby – 615-770-1104
  - Mikhel Lindsley – 615-253-399