

FREQUENTLY ASKED QUESTIONS ABOUT 1099'S AND PAYMENTS FROM DCYF

(These are GENERALIZED STATEMENTS and are not personalized to any one provider.)

1. Who do I contact if I have questions about the document I received?

Please contact the DCYF Tax Desk at:

Phone: 833-725-3502, option 1

Email: dcyf.taxreporting@dcyf.wa.gov

Website: www.dcyf.wa.gov/services/ssps/tax-info

2. Can I access my tax documents online?

Yes. You can access your tax documents and remittance advices online via the SSPS Provider Portal. If you do not have an account set up, please contact the SSPS customer service unit to get you established. They can be contacted at 360-664-6161 or sspsmail@dcyf.wa.gov.

3. Why are my earnings for December not included in my year end 1099?

Earnings in December of each year are paid and mailed in January. The IRS requires DCYF to report earnings when they are paid, not earned.

To illustrate, earnings in December 2022 (which is the last month in the tax year) are paid in January 2023 (which is the first month in the new tax year). DCYF will include the amount paid in January in your 2023 tax reporting documents (e.g., 1099).

4. What payment information does DCYF report to the IRS?

1099 earnings apply to a self-employed person or a licensed business. A 1099 is issued to the service provider for any services defined as 1099 tax reportable by the federal government. 1099 earnings are reported to the IRS. 1099 payments are accumulated for each service provider. A service provider may furnish services for more than one service recipient, however, the provider will only receive one 1099 statement.

1099s are issued under the business tax identification number (TIN) if it is on file with SSPS. Otherwise, the 1099 is issued under the service provider's Social Security Number (SSN).

No FICA withholding and no federal income tax withholding is done for 1099 earnings.

If you have questions about the taxability of amounts paid from sources other than DCYF, contact your tax advisor or the IRS at 1-800-829-1040 or www.irs.gov.

5. I did not work in 2022, why am I getting a 1099?

Earnings in December of each year are paid and mailed in January the following year. The IRS requires that DCYF report earnings when they are paid not earned. Check your bank statements or check register for payments that may have been sent to you in January.

To illustrate, earnings in December 2021 (which is the last month in the tax year) are paid in January 2022 (which is the first month in the new tax year). DCYF will include the amount paid in January in your 2022 tax reporting documents (e.g., 1099).