

SAM – DISBURSMENTS

ISSUING CORRECTED INFORMATION RETURNS

8422.192

(Revised 03/11)

The ultimate responsibility for filing information returns (Form 1099) and for ensuring the accuracy of the Form 1099 rests with the state department that made the payment(s) being reported. Consequently, notwithstanding the Form 1099 processing, filing, and mailing assistance provided to most state departments by the Department of Finance, CALSTARS Unit and the Franchise Tax Board (FTB), each state department is responsible for issuing corrected Form 1099 to its payees and to the appropriate tax authorities whenever it is necessary to correct a previously issued Form 1099.

A. Filing Corrected Paper Form 1099

Corrected paper Form 1099 should be filed with the IRS and a copy mailed to the payee. Do not submit copies to the FTB. The IRS automatically shares the data in corrected paper Form 1099 with the FTB.

For specific instructions regarding the filing of corrected Form 1099 on paper, refer to the IRS publication, Instructions for Forms 1099, 1098, 5498, and W-2G. This annual publication may be requested by calling the IRS at (800) 829-3676, or by downloading it from the website: <http://www.irs.gov/>.

B. Filing Corrected Electronic Form 1099

Corrected electronic Form 1099 should be filed with *both* the IRS and the FTB and paper copies sent to the payees.

For specific instructions regarding the filing of corrected Form 1099 electronically, refer to the IRS Publication 1220, *Specifications for Filing Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically*. This publication may be requested by calling the IRS at (800) 829-3676 or by downloading it from the IRS website (noted above).

For additional information on the filing of corrected Form 1099, please call the FTB at (916) 845-6304 for general information and (916) 845-3778 for technical information.