

Simplify Your 1099 Filing Service for 2026

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Learning Objectives

KNOWLEDGE



Build strategies to avoid the usual year-end rush and bandwidth problems



Prepare to meet the tight filing deadline of February 2



Streamline processes to avoid stress and late fees

CPE Information

Recommended CPE: 1

Delivery Method: Group Internet Based

Field of Study: Specialized Knowledge

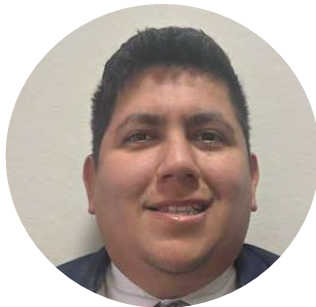
Program Level: Basic

Advanced Preparation: None

Prerequisite: None

WELCOME

Today's Presenters



Oscar Trejo

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Director, Consulting



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TODAY'S
Agenda

1

Meeting the
tight filing
deadline

2

Strategies to
avoid the
year-end rush

3

ERP Data
Extract
Support

4

Equity

5

Summary
of updates
for 2025

6

FAQ

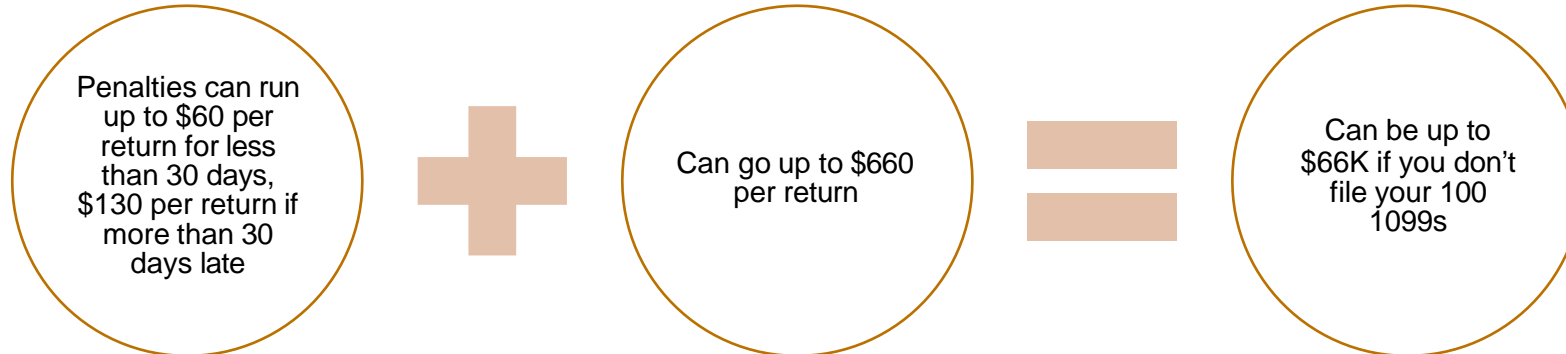


Upcoming Deadlines

PENALTIES EXAMPLE:

Why are we here today?

- Significant Changes to Forms (Continuation of NEC & Changes to K form) and Penalties for Not Filing
- E-filing is required for 10 forms and above





Are you ready?

Is your accounting system setup to electronically file?



ERP 1099 Support

- Armanino Customer Success:

Portal:

<https://customersuccess.armanino.com>

Email: supportservices@armanino.com

Phone: 925-790-2643



EQUITY

Standard Taxable Events

- Non- Qualified Stock Option Exercises: taxed at year-end
- Restricted Stock Unit Vesting: taxed at time of transfer of shares
- Restricted Stock Award Vesting: taxed at time of vest or at time election is made, based on grant date FMV

EQUITY

What is taxed?

- Exercises for NSOs are taxed upon the spread (FMV less exercise price) at exercise using applicable income tax rates
- RSUs are taxed upon delivery of shares, calculated using their fair market value at that time, minus any amount paid
- There is no immediate tax consequence for ISO exercises so long as the minimum holding requirements for the shares are met
 - The spread is subject to the Alternative Minimum Tax (AMT) at year end. This may or may not result in additional tax to the employee.

EQUITY

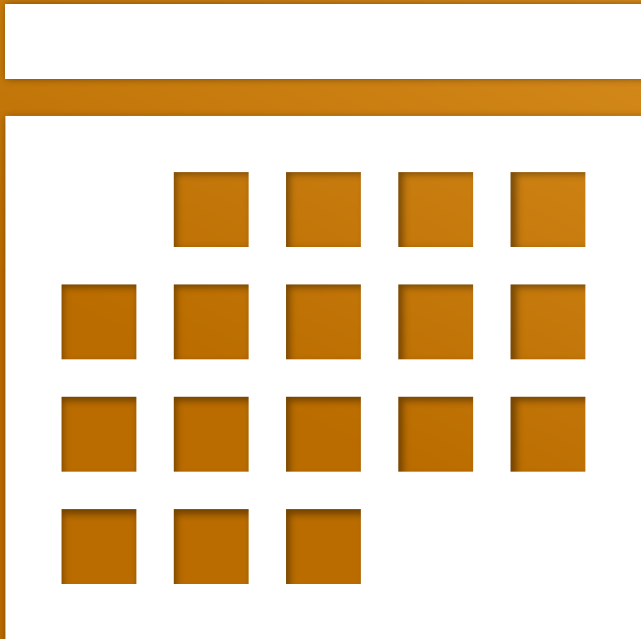
ESPP

- ESPP purchases are not subject to taxation at issuance and are not subject to AMT
- For qualifying dispositions, the spread at grant is treated as ordinary income, while for disqualifying dispositions it's the fair market value at exercise minus the purchase price
- You must hold the shares long enough for them to be "Qualified" for the tax benefits upon sale. At least 2 years from the initial grant date and 1 year from the share purchase date
- Shares purchased under a Non-Qualifying ESPP plan are subject to income tax on the spread (FMV at purchase less purchase cost) immediately

EQUITY

Incentive Stock Options (ISOs)

- ISO exercises are not subject to taxation but may be subject to AMT
- The spread at purchase for nonqualifying dispositions will be used for later tax assessment if shares are sold
- You must hold the shares long enough for them to be "Qualified" for the tax benefits upon later sale. This is holding the shares for at least 2 years from the grant date and 1 year from the exercise date



EQUITY

3921 and 3922 Statements

- 3921 Statements should be prepared for all Employees who exercised an Incentive Stock Option (ISO) in the calendar year
- 3922 Statements should be prepared for all Employees who purchased shares via ESPP by the end of the calendar year
- Forms should be mailed or provided electronically to employees by the end of January
- Filings with the IRS are due filings due by Feb. 28, if filing by paper or March 31, if e-filing



How can we help?

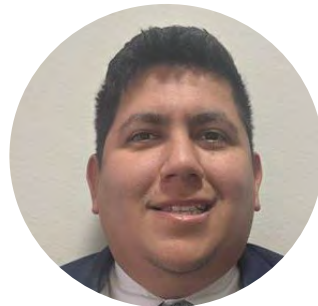
- Basic Service
- Optional Enhanced Service

STEPS TO GET SUPPORT

Next Steps

- We know time matters – now more than ever. Once you’ve decided on a customized option, follow the steps below to complete your transaction:
- Download the engagement letter [here](#)
- Fill in required information, sign and email the engagement letter to Compliance@armanino.com.
- Receive an email from 1099@armanino.com confirming receipt
- Pay full price per payment terms
- Receive a call from one of our experts to get started
- For existing Armanino Tax or Outsourcing clients, please consult with your regular client contact
- <https://www.armanino.com/software/integrations-toolkits/1099-filing-service/>

Contact an Expert



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FAQ's

What is the 1099-NEC?

- The IRS has replaced 1099-MISC Box 7 with the 1099-NEC form starting in tax year 2020. Any wages formerly reported in Box 7 will now go into the 1099-NEC Box 1. You can also report federal tax withheld in Box 4 of the 1099-NEC. It is due to the IRS by Feb 2, 2026. [1099-NEC instructions](#).

Does the 1099-MISC still exist?

- Yes. The 1099-MISC still has all other boxes other than Box 7. The box numbers after box 7 have been shuffled around, but otherwise, it is the same, just missing Nonemployee compensation. It is now due to the IRS by Mar. 31, 2026. [New 1099-MISC instructions](#).

What is a 1096 form?

- A Form 1096 is the summary page for all 1099's that were filed. A 1096 is only required if the 1099 forms were paper filed with the IRS. If the 1099 forms are electronically filed, then a 1096 is not needed

When are 1099-NEC and W-2 forms due?

- 1099-NEC and W-2 forms must be delivered to recipients by Feb. 2 and to the IRS by Feb. 2

When are 1099 forms due?

- All 1099 forms except 1099-NEC must be delivered to recipients by Feb. 2 and to the IRS by Mar. 31

What is a 1095-C?

- The Form 1095-C contains important information about the healthcare coverage offered or provided to you by your employer. Information from the form may be referenced when filing your tax return and/or to help

Are we still responsible for filing a 1095-C?

- Yes, and the filing deadlines vary by state. For example, California has a March 31, 2026 deadline for information for 2025. Texas deadline is March 3

What is the IRS e-filing threshold for 2025?

- The 2025 Filing is currently 10 or more forms must be e-filed

What about other forms?

- We can file almost any form for you

Thank you for
attending

Additional Questions?

Reach out to us at

Experts@armanino.com



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