



TaxNewsFlash

United States



No. 2022-031
January 24, 2022

KPMG report: Certain states currently accepting Form 1099-NEC under CF/SF program

The updated version of Publication 1220 issued by the IRS in the fall of 2021 included a noteworthy change—the inclusion of Form 1099-NEC into the “Combined Federal State Filing” (CF/SF) program.

Form 1099-NEC was reintroduced for the 2020 tax year but was not originally included in the CF/SF program, leaving state agencies and taxpayers scrambling to get their processes updated ahead of the filing deadlines.

With the recent inclusion of Form 1099-NEC in the CF/SF program for the 2021 tax year, some states recently updated their guidance to note that they will accept the form when submitted through the CF/SF program. However, not all state agencies have caught up with the update.

Read a [January 2022 report](#) [PDF 242 KB] prepared by KPMG LLP that includes a table listing states that currently accept Form 1099-NEC when there is no withholding to report.

kpmg.com/socialmedia



The information contained in TaxNewsFlash is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 1037(a)(2) of Treasury Department Circular 230, as the content of this document is issued for general informational purposes only, is intended to enhance the reader's knowledge on the matters addressed therein, and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm.

Direct comments, including requests for subscriptions, to [Washington National Tax](#). For more information, contact KPMG's Federal Tax Legislative and Regulatory Services Group at +1 202.533.4366, 1801 K Street NW, Washington, DC 20006-1301.

To unsubscribe from TaxNewsFlash-United States, reply to [Washington National Tax](#).

[Privacy](#) | [Legal](#)