



Form 1099 Instructions 2024

Non-Employment income for Commonwealth of Massachusetts payees

Office of the Comptroller - MACOMPTROLLER.ORG/1099

Dear Payee of the Commonwealth of Massachusetts:

You are receiving a Form 1099 because you received non-employment income from a department or departments of the Commonwealth of Massachusetts during Tax Year 2024.

The Commonwealth follows IRS rules when generating these forms. The type of income you received automatically generates a Form 1099.

Types of Forms 1099

Type of Form	Purpose
Form 1098-F	Fines, penalties, and settlements paid to a government entity.
Form 1099-G	Taxable grants, of \$600 or more.
Form 1099-INT	Interest earned while the State held the property and was included as part of your payment, usually for interest paid by the Commonwealth on unclaimed property through Find Mass Money; if \$10 or more. Any interest over \$10 is reported as income and may be taxable.
Form 1099-MISC	Payments for rent, prizes, medical / health care, or legal services, of \$600 or more.
Form 1099-NEC	Payments for non-employee compensation and certain legal payments.
Form 1099-S	Proceeds from real estate transactions

Viewing

View a Form 1099 electronically and print additional copies.

Visit <https://macomptroller.org/1099> and select 'OPEN VENDORWEB'

Enter your 12 character vendor code (beginning with VC).

If you do not know your vendor code, please contact the Office of the Comptroller.

Enter the last four digits of your tax identification number (TIN). This is either a Social Security Number (SSN) or an Employer Identification Number provided to the Commonwealth on the Form W-9 when first becoming a state vendor.

CONTACT

If you have a question about your specific Form 1099, or the reason for your payments, please contact the Commonwealth of Massachusetts department with whom you are doing business:

<https://www.mass.gov/info-details/massachusetts-state-organizations-a-to-z>.

Contact the Office of the Comptroller Solution Desk to find your Vendor Code at 617-973-2468 or macomptroller.org/1099.

FREQUENTLY ASKED QUESTIONS:

What do I do with the Form 1099?

Submit it to your tax preparer as it may reflect reportable income.

What is the payment on my Form 1099 for?

Please visit macomptroller.org/1099 to log into VendorWeb, where you can view a detailed list of your payment history for this year.

Why does my Form 1099 only show the last four of my tax ID? Can I use this for filing?

The Commonwealth, following IRS guidance, has shortened tax identification numbers on Forms 1099 to reduce the risk of identity theft. You may use this to file your taxes.

Why did I receive a Form 1099-MISC showing that I received medical and health care payments?

Please visit macomptroller.org/1099 to log into VendorWeb, where you can view a detailed list of your payment history for this year.

You may need to contact the department that made the payments to work through the specific issue. We do not provide a list of payments.

How do I change the address my Form 1099 is sent to?

If you have a new mailing address, please contact the agency with which you do business to update your mailing information.

How do I get Forms 1099 from prior years?

VendorWeb contains Forms 1099 for the current and previous two tax years. If you need Form 1099s going back further, request a Wage and Income Transcript from the IRS: <https://www.irs.gov/individuals/transcript-types-and-ways-to-order-them>

I received a Form 1099 with an incorrect Tax ID. What do I do?

The Commonwealth follows IRS rules and issues the Form 1099 to the Tax ID that was submitted when the Vendor Code was set up. If this information has been updated, you will need to contact the department with whom you are doing business, and submit an original Form W-9 for correction.

I don't file any taxes. Why did I receive a Form 1099?

The Commonwealth follows IRS rules and must send you information regarding your tax reportable payments. The Commonwealth cannot advise you on your IRS filing status. Consult a tax professional or the IRS at 1-800-829-1040 or <https://www.irs.gov/help/telephone-assistance>

NEED YOUR VENDOR CODE?

Contact 617-973-2468 or visit macomptroller.org/1099