1099 Corrections

10/22/2026 11:14 am CDT

Corrections for batch submitted forms

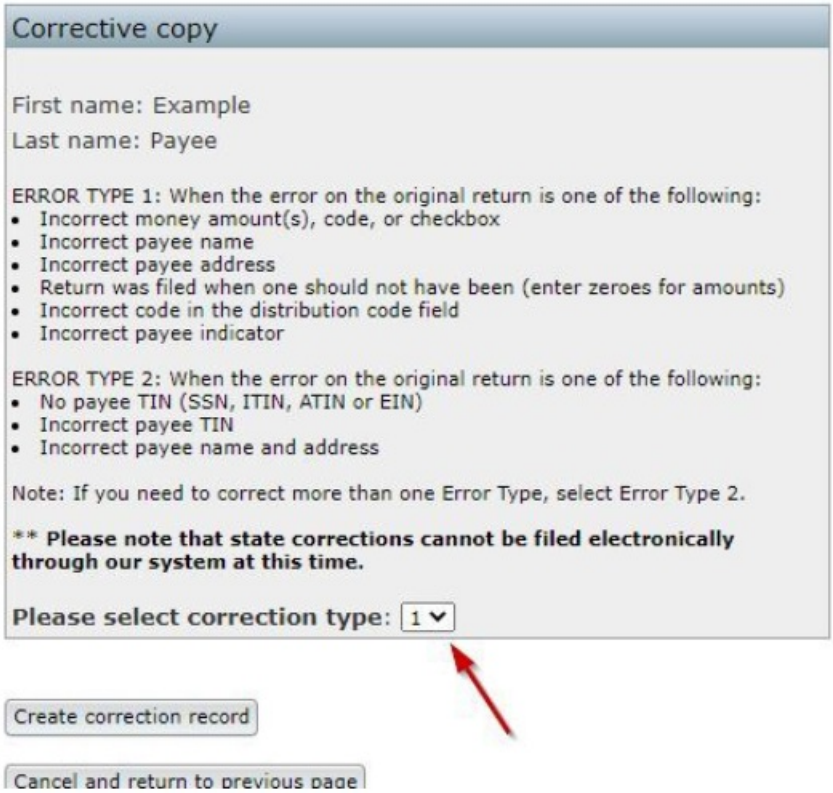
Correcting Payees in a Locked Batch (FTW Fulfillment Originals)

If the original records were processed through **FTW Fulfillment**, follow these steps to prepare a correction:

- **Access the FTW System**
  - Select the appropriate **Company/Plan**.
  - Click **1099** to choose the **Form Type** and **Year**, then click **OK**.
- **Navigate to the 1099 Module**
  - In the **Edit Payees** box, use the drop-down list to select the payee that needs correction.
- **Create a Correction**
  - On the left-hand side of the pane, click **Create Correction for Payee**.

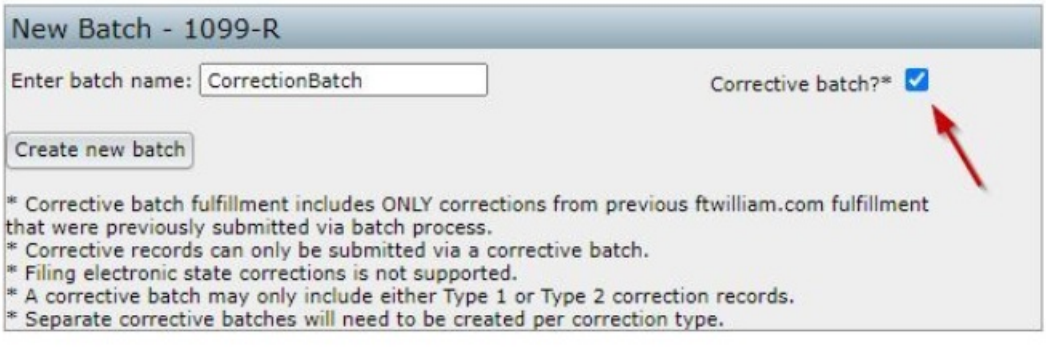


- **Select Correction Type**
  - Under **Please select correction type**, choose **Error Type 1** or **Error Type 2**.
  - Click **Create Corrective Record** to finalize.



- **Enter Corrected Data**
  - A new **1099 record** will be created.
  - Enter the correct information for the payee.

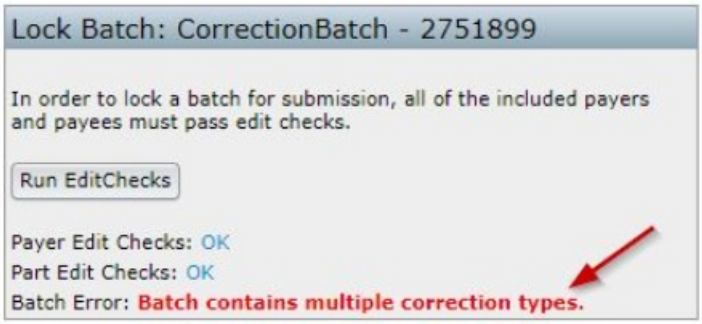
- Go to **ftwPro 1099Wiz**.
  - When naming your batch, **check the box in the upper right-hand corner** labeled **"Corrective batch?"**.
  - Only payees marked as corrections will be available for selection.



Please Note: ***Only one correction type may be added to a batch. If both Type 1 and Type 2 corrections need to be submitted, each correction type will need to be added to separate Corrective Batches.***

Users will have to run the edit checks for the corrective batch before users can lock the batch and submit for fulfillment.
If correction types 1 and 2 are added to the same batch, the system will provide an error in place of the lock option. The

correction types will need to be separated to proceed.



ftwilliam.com does not offer a corrective service for state fulfillment.

Batch Locked for Batch Printing

- Unlock the batch.
- Follow the **IRS instructions** for corrections.
- **Note:** The correction process depends on whether the payee has a **Type 1** or **Type 2** error.

Batch Locked to Download a .txt FIRE File

- Unlock the batch.
- Remove the payee(s) that need correction.
- Follow the **IRS instructions**.
- **Important:**
  - If downloading a .txt file for FIRE, create a **new corrective batch** for the payee(s) needing corrections.
  - For **Type 2 errors**, you will need **two batches**:
    - One for the **corrective record**
    - One for the **new original record**
  - **After creating the corrective batch**, ensure you **check the "Corrective batch?" box** when naming the batch in **ftwPro 1099Wiz**.
  - Only payees marked as corrections will be available for selection.

> **NOTE:**
> - Selecting **"First Correction"** from the drop-down list indicates a **Type 1 error**.
> - Selecting **"Second Correction"** indicates a **Type 2 error**.

Correction for Payer TIN

Occasionally, information returns may be filed using an incorrect payer name or Taxpayer Identification Number (TIN). The IRS does not allow these types of errors to be corrected through a standard electronic correction filing. Instead, the payer must notify the IRS directly in writing and provide specific information about the error. While the payer information can be updated within the software for recordkeeping purposes, any previously filed incorrect payer name or TIN must be addressed following IRS procedures.

> **Note**: If information was reported under an incorrect Payer TIN, the correction must be made by submitting a letter to the IRS. Refer to the IRS instructions for additional details. Users may return to **Edit Payer** to update incorrect payer information, even if the payer was included in a locked batch.

Reporting incorrect payer name and/or TIN.
If a payer discovers an error in reporting the payer (not recipient) name and/or TIN, write a letter containing the following information:

1. Name and address of the payer
2. Type of error (including the incorrect payer name/TIN that was reported)
3. Tax year
4. Payer TIN
5. Transmitter Control Code (TCC)

- If the ftw fulfillment service had been utilized, use
  - "52202" for corrections during 01/05/2012 - 05/06/2013;
  - "92966" for corrections during 05/07/2013 - 03/18/2014;
  - "92C28" for corrections during 03/19/2014 - 03/24/2015;
  - "92H42" for corrections during 03/25/2015 - 04/04/2016;
  - "92H96" for corrections during 04/05/2016 - 03/22/2017;
  - "92C28" for corrections during 03/23/2017 - 03/12/2018;
  - "92H42" for corrections during 03/13/2018 - 03/05/2019;
  - "92C28" for corrections during 03/06/2019 - 03/15/2020;
  - "92H42" for corrections during 03/16/2020 - 02/10/2021;
  - "92H96" for corrections during 02/11/2021 - 02/09/2022;
  - "92C28" for corrections during 02/10/2022 - 02/01/2023;
  - "92H42" for corrections during 02/02/2023 - 10/03/2023;
  - "92H96" for corrections during 10/04/2023 - 01/29/2024;
  - "92C28" for corrections during 01/30/2024 - 04/12/2024;
  - "92H42" for corrections during 04/13/2024 - 1/29/2025;
  - "92H96" for corrections during 01/30/2025 - 04/07/2025:
  - "92C28" for corrections during 04/08/2025 - 01/29/2026;
  - "92H42" for corrections during 01/30/2026 - 04/01/2026
  - "92H96" for corrections during 04/02/2026 - present
- Type of return
- Number of payees
- Filing method (paper or electronic)
- Was federal income tax withheld?

Send the letter to Internal Revenue Service, Information Returns Branch, 230 Murall Drive, Mail Stop 4360, Kearneysville, WV 25430.

If a payer realizes duplicate reporting or a large percentage of incorrect information has been filed, contact the information reporting customer service site at 1-866-455-7438 for further instructions.

Note: You will also need to furnish a letter/statement to the recipient(s) with the updated payer information.