

2026 TAX YEAR

Four 1099 filing changes to know about



IRS CHANGES

[Help article](#) ↗

[IRS changes](#) ↗

[Instructions for Forms 1099-MISC and 1099-NEC](#) ↗

1. 1099-MISC and 1099-NEC now file separately

Starting with the 2026 tax year, the IRS requires 1099-MISC and 1099-NEC to be e-filed as separate submissions. In Buildium, this means following the same filing workflow and we will separate the 1099-NEC and 1099-MISC forms at the end so you can file two batches.

E-filing fee: \$50 per batch

2. Federal filing threshold raised to \$2,000

The federal threshold for issuing and receiving 1099-NEC and 1099-MISC forms has increased from \$600 to \$2,000, effective for the 2026 tax year.

\$600 → \$2,000

3. A new IRS status: Corrections needed

The IRS now returns a third filing status alongside Accepted and Rejected. Buildium's 1099 tax filings page has a new IRS status column showing each batch's current status.

IRS STATUSES

Accepted

Your e-filing was accepted by the IRS.

Corrections needed

A recipient's Tax ID, name, or address doesn't match IRS records. Corrections can be filed directly in Buildium.

Rejected

The payer's Tax ID, name, or address is incorrect.

BUILDIUM STATUSES

Pending

Submitted, awaiting an IRS response.

Correction filed

Corrections have been filed for the affected recipients.

An activity feed notification and email are sent whenever the IRS returns a status.

BUILDIUM CHANGES

4. Corrections work a little differently

Corrections are now tied to a specific filing batch, and the workflow has been updated to match.

1099 tax filings page

You can **Correct form** and **Reprint form** by clicking into the three-dot menu on each batch row, so the action always applies to the batch selected.

Editing recipient info

Name, Tax ID, and address can be edited directly in the workflow via the **Edit** button on the recipient's row, which opens an edit modal.

Sending corrected copies — Corrected copies can be emailed to recipients at no charge.

Individual filing page

A banner flags which recipients need corrections; corrections start from the green **Correct form** button in the upper right.



PAGE 1: NO WRITTEN CLAUSE CONFLICTS MATCHED

No statutory or hierarchy rule conflicts matched the written text on this page. Note: Charts, surveys, maps, tables, and visual diagrams are outside the scope of automated text analysis.

No statutory or hierarchy clause conflicts matched in this PDF.