1099 Corrections

01/30/2026 9:45 am CST

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.

Corrective copy

First name: Example
Last name: Payee

ERROR TYPE 1: When the error on the original return is one of the following:
- Incorrect money amount(s), code, or checkbox
- Incorrect payee name
- Incorrect payee address
- Return was filed when one should not have been (enter zeroes for amounts)
- Incorrect code in the distribution code field
- Incorrect payee indicator

ERROR TYPE 2: When the error on the original return is one of the following:
- No payee TIN (SSN, ITIN, ATIN or EIN)
- Incorrect payee TIN
- Incorrect payee name and address

Note: If you need to correct more than one Error Type, select Error Type 2.

** Please note that state corrections cannot be filed electronically through our system at this time.

Please select correction type: 1

Create correction record

Cancel and return to previous page

- **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.

New Batch - 1099-R

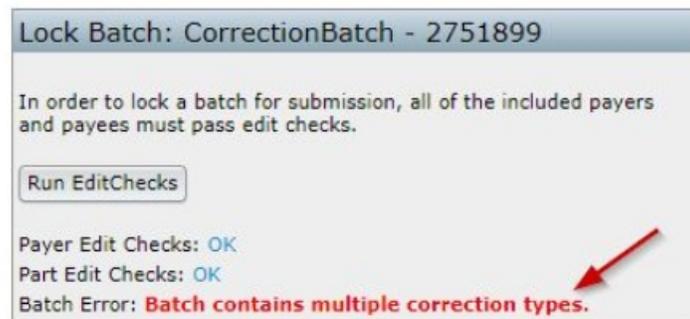Enter batch name: CorrectionBatch   Corrective batch?* ✔

Create new batch

* Corrective batch fulfillment includes ONLY corrections from previous ftwilliam.com fulfillment that were previously submitted via batch process.
* Corrective records can only be submitted via a corrective batch.
* Filing electronic state corrections is not supported.
* A corrective batch may only include either Type 1 or Type 2 correction records.
* Separate corrective batches will need to be created per correction type.

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.


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Lock Batch: CorrectionBatch - 2751899

In order to lock a batch for submission, all of the included payers
and payees must pass edit checks.

Run EditChecks

Payer Edit Checks: OK
Part Edit Checks: OK
Batch Error: Batch contains multiple correction types.
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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

- **Correction for Payer TIN**
  Note that if users have reported information for an incorrect Payer TIN, that the Payer TIN should be corrected via a letter to the IRS; see the IRS instructions for details. New for 2014 and current, users will be able to go back into "Edit Payer" to update any incorrect data, even if the Payer was in a locked batch.

Reporting incorrect payer name and/or TIN. Top

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 - 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.