

December 16, 2025 Edition ^[1]

IRS 1099 Reporting: Thresholds Change in 2026 ^[2]

Effective January 1, 2026, the Internal Revenue Service is increasing the general reporting threshold for most payments on Form 1099-NEC (Nonemployee Compensation) and 1099-MISC (Miscellaneous Information), from \$600 to \$2,000.

CPE: Webinar Recordings Now Available ^[3]

Last month, we discussed some changes to our Continuing Professional Education (CPE) website -- the addition of handouts and related materials to the course description page, following delivery of a live CPE webinar.

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