

## **December 23, 2025 Edition** <sup>[1]</sup>

### **Reminder: IRS 1099 Reporting Change effective January 1** <sup>[2]</sup>

As discussed earlier this month, the Internal Revenue Service will soon be increasing the general reporting threshold for most payments on Form 1099-NEC (Nonemployee Compensation) and 1099-MISC (Miscellaneous Information).

### **OUC Form News: Changes in Recognition Reporting Form in 2026** <sup>[3]</sup>

We're pleased to announce some pending improvements to the recognition reporting process and specifically to the use of the Recognition Reporting form.

### **CPE: Webinar Recording/Resources added to Generative AI Course Page** <sup>[4]</sup>

Whether you missed it ... or you want to revisit it: we've just posted the webinar recording and course resources to our Generative AI: Prompt Like a Pro continuing professional education webpage.

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