

## **January 7, 2026 Edition** [1]

### **IRS 1099 Reporting Threshold Change and Updates to Procedures** [2]

As discussed in previous newsletters (Dec 16 and Dec 23), effective January 1, 2026, the Internal Revenue Service has increased the general reporting threshold for most payments on Form 1099-NEC (Nonemployee Compensation) and 1099-MISC (Miscellaneous Information), from \$600 to \$2,000.

### **OUC Form News: Updates to Recognition Reporting Form** [3]

Following up on our earlier article, the Recognition Reporting form has been revised effective January 1, 2026.

### **CPE: Fulfill Your New Year's Training Resolutions!** [4]

With the start of a new calendar year, there's a lot of talk about Quitter's Day.

If your 2026 resolutions include a focus on learning something new, here's your chance to not quit by joining one of our Continuing Professional Education (CPE) classes in January.

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