

## **January 7, 2026 Edition** <sup>[1]</sup>

### **IRS 1099 Reporting Threshold Change and Updates to Procedures** <sup>[2]</sup>

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** <sup>[3]</sup>

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!** <sup>[4]</sup>

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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