

Constructive receipt for EFT is deposit date, which is 2 business days from release day

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The IRS has a concept of constructive receipt for when a taxpayer has payments available as income. For WA State payments, constructive receipt changes depending on payment method. For Warrants, the receipt date is the warrant date. For Electronic Fund Transfers (EFT) it is deposit date, which is 2 business days from release day. To avoid these issues, do not make 1099 reportable payments on the last two business days of the year.

For example, activities to be added back to Calendar Reporting Year **2019**

Day 1 (Friday, December 28, 2018) – release batch

Day 2 (Monday, December 31, 2018) – warrant/EFT process date

Day 3 (Wednesday, January 2, 2019) – EFT deposit date (This EFT belongs to the 2019 calendar reporting year!)

For example, activities to be taken out of current Calendar Reporting Year **2019**

Day 1 (Monday, December 30, 2019) – release batch

Day 2 (Tuesday, December 31, 2019) – warrant/EFT process date

Day 3 (Thursday, January 2, 2020) – EFT deposit date (This EFT belongs to the next calendar reporting year (2020)!)

EFT with process date of the last business day of 2018

What Happened?	EFT Payment Process Date	Deposit Date
	12/31/2018 These EFT payments were excluded from 2018 reporting year.	1/2/2019
What needs to happen?	These EFT payments need to be included in 2019's 1099-MISC reporting year.	
What You'll need to know?	Do you have processed EFT payments on 12/31/2018? To find out – Run " Agency Payment Register " in ER Standard Reports – to identify if you have this type of records.	
What You'll need to do?	Add the EFT 2018 records that has deposit date of 2019 in the current year Excel Spreadsheet, if the transaction is 1099-misc reportable. Import these EFT records in the current year's 1099-MISC Form	

EFT with process of the last business day of 2019

What Happened?	EFT Payment Process Date	Deposit Date
	12/31/2019 These EFT payments are included in the 2019 Calendar Year 1099 Data Download	1/2/2020
What needs to happen?	These EFT payments need to be excluded from the 2019's 1099-MISC reporting year.	
What You'll need to know?	Do you have processed EFT payments on 12/31/2019? To find out – Run " Agency Payment Register " in ER Standard Reports – to identify if you have this type of records.	
What You'll need to do?	Remove any EFT 2019 records that has deposit date of 2020 from the current year's Excel Spreadsheet	

Questions?

OFM Help Desk at 360.407.9100
HereToHelp@OFM.WA.GOV

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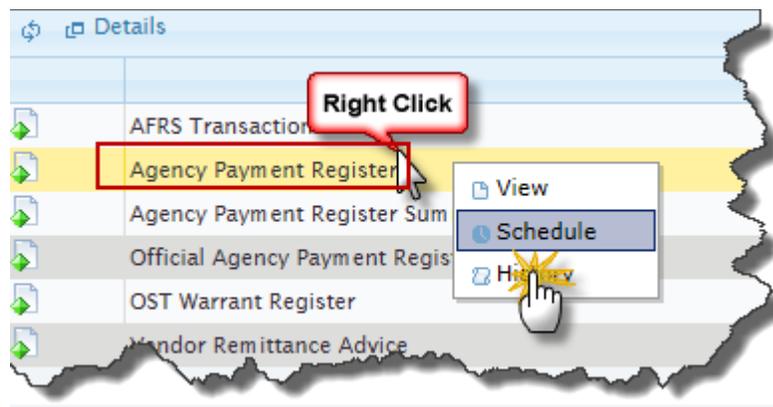
IN ENTERPRISE REPORTING (ER) PORTAL

How to run the “Agency Payment Register” for EFT payment date of 12/31/2018? – Add back to current year

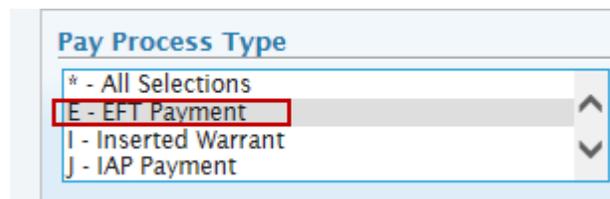
Log into Enterprise Reporting Portal

<https://rp.des.wa.gov>

1. Open the “Daily Reports” folder
2. Right click on the **Agency Payment Register** report
3. Select “Schedule”



4. **Agency** Make sure the [Agency] parameter has your **three-digit agency code**
5. **Payment Date** Select “Calendar”
6. **Start Date** Select 12/31/2018
7. **End Date** Select 12/31/2018
8. **Pay Process Type** Select “E” for EFT Payment



9. Click [Schedule]

If your agency has data for this criteria, determine whether these EFT payments are 1099-misc reportable. If reportable, these EFT needs to be added back to current calendar reporting year because the EFT deposit date is in the current calendar reporting year.

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IN ENTERPRISE REPORTING WEB INTELLIGENCE (ER WebI)

How to run ER WebI Query to pull EFT Payment with process date of last business day of the Calendar Year (12/31/2018) – Add to current year

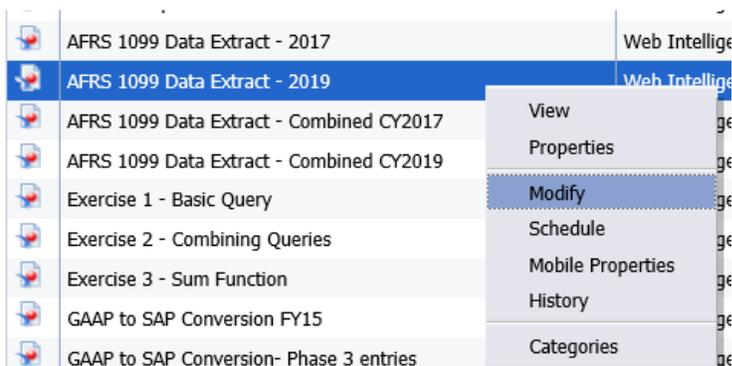
Note If you do not already have a copy of the **AFRS 1099 Data Extract - Combined CY2019** in your **My Favorites Folder** you will need to do the following:

- Click on the “**plus sign**” of the “**Public Folders**” to expand the list of folders available in the WebI Public Folders.
- Navigate to “**AFRS 1099 Report Template**” folder and click to open the folder.
- Right-click on the “**AFRS 1099 Data Extract – Combined CY2019**”
- Select
- “**Organize**” then select “**Copy**”.
- Navigate to your “**My Documents**” and *click* on the title to expand your “**My Documents**”.
- You should now see your “**My Favorites**”. *Right-click* on the “**My Favorites**” folder.
- Select “**Organize**” then select “**Paste**”.

1. Log into Enterprise Reporting Web Intelligence

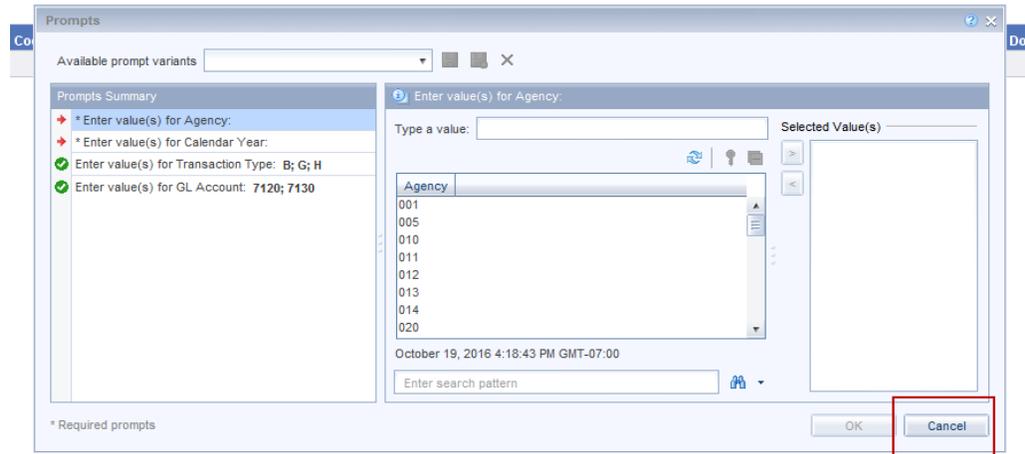
<https://reporting.des.wa.gov>

2. Locate the “**AFRS 1099 Data Extract - 2019**” that is in your “**My Favorite**” folder, right click on the title of the query, and select “**Modify**”.

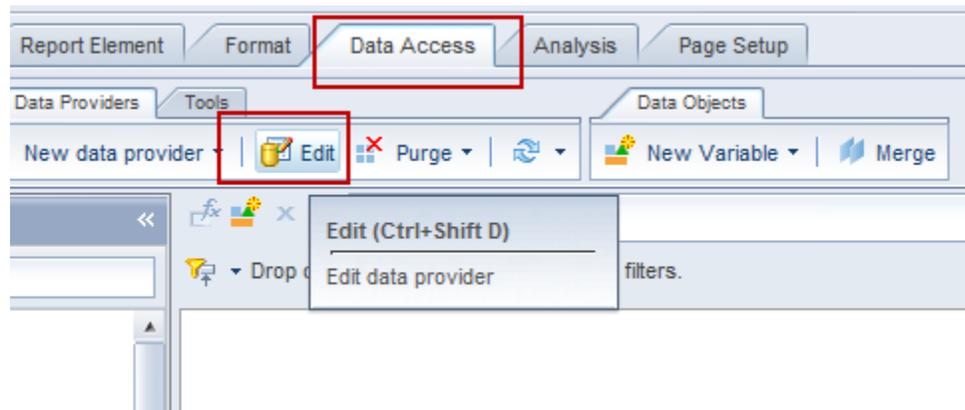


3. Click “**Cancel**” on the prompts request.

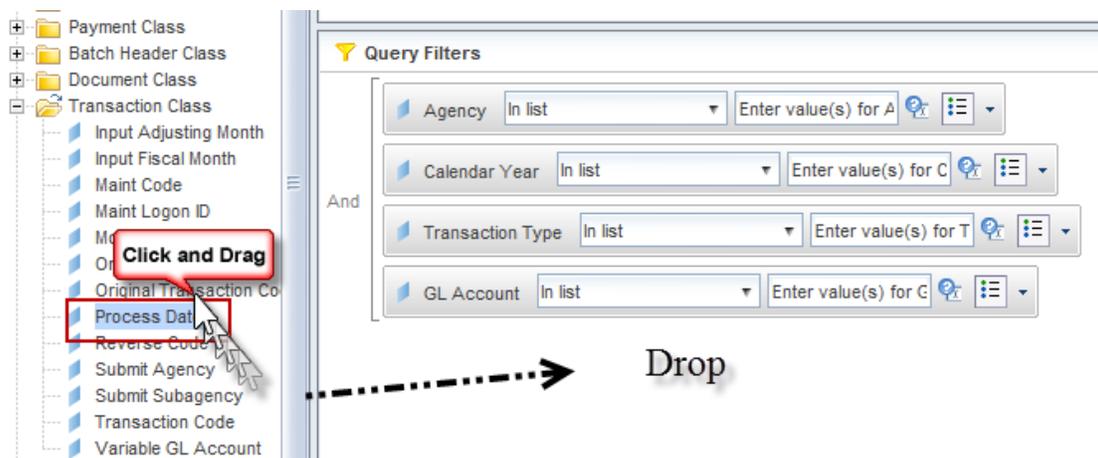
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4. While in “Design” mode, click “Data Access” and then “Edit” to access your query design

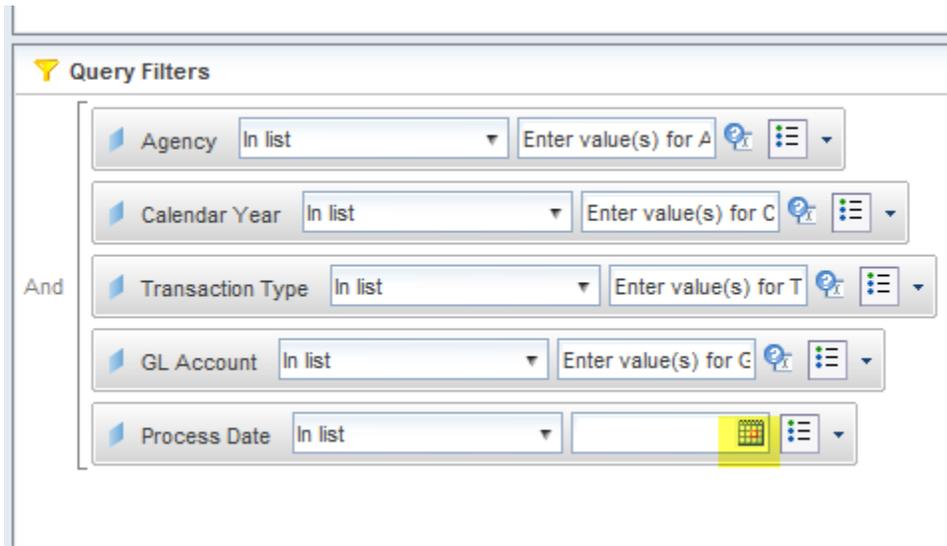


5. From the Available Objects, select “Process Date” from the “Transaction Class”, drag and drop into the “Query Filters”



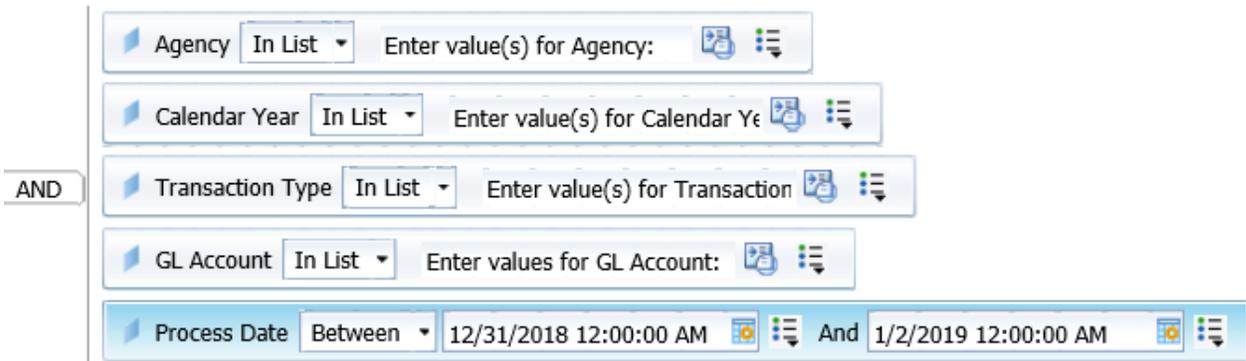
6. Filter the “Process Date” by choosing the last business day of the calendar

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Change the default “In List” to “Between”

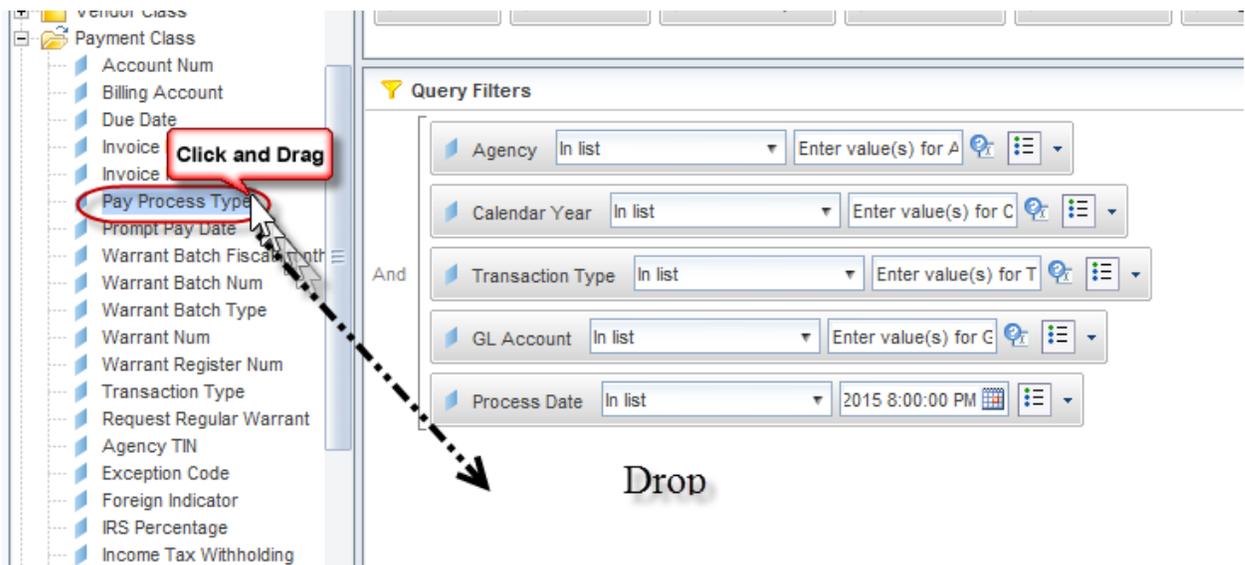
For example, if the “Process Date” of 12/31/2019 is needed, select the calendar between “12/31/2019 12:00:00AM” and “1/2/2019 12:00:00AM” as follow:



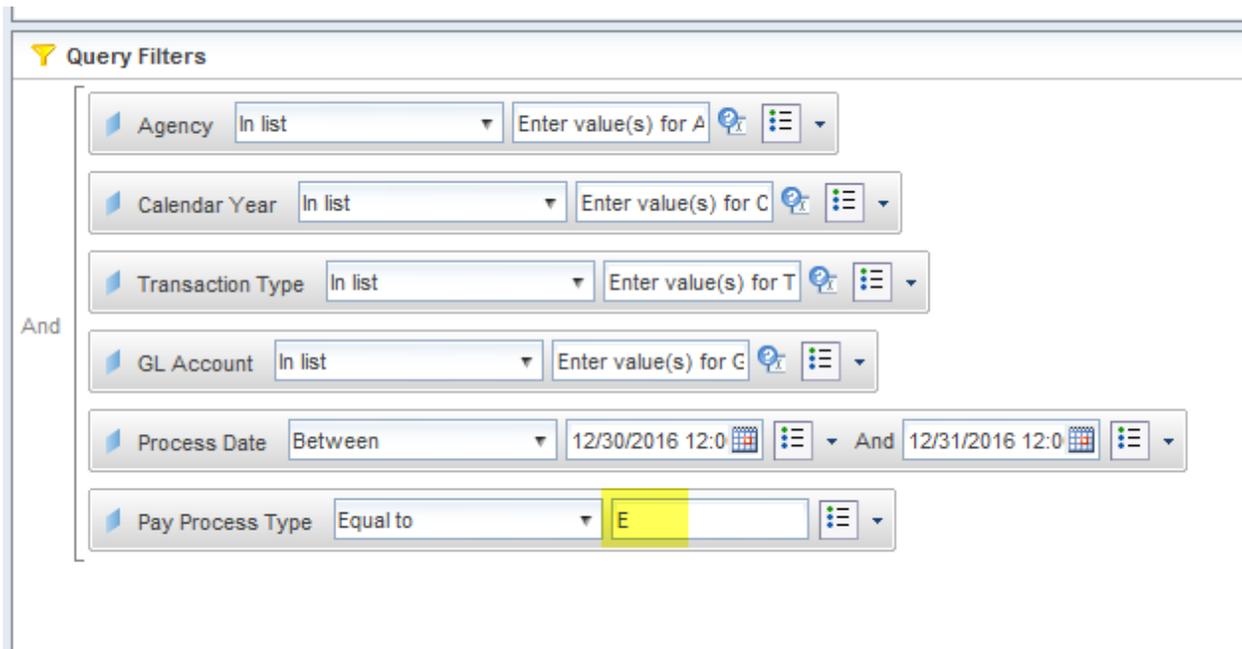
By grabbing a date between 12/31/2018 at midnight through 1/2/2019 at midnight, the query will pull EFT data processed and posted on 12/31/2018.

7. Select “Pay Process Type” from the “Payment Class”, drag and drop into the “Query Filters”.

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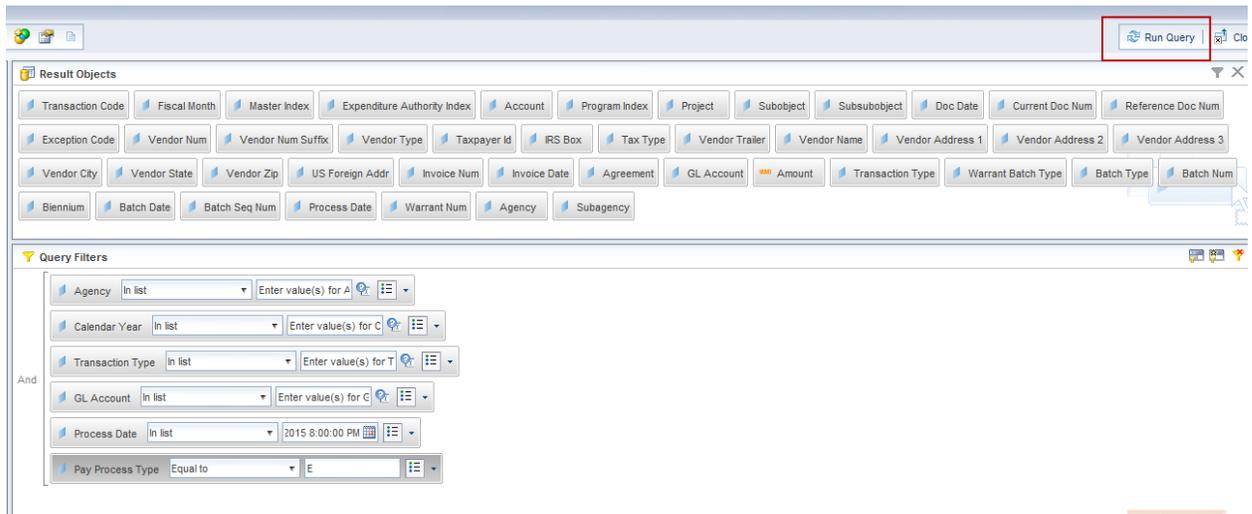


8. Filter the "Pay Process Type" equal to "E" for EFT Payment



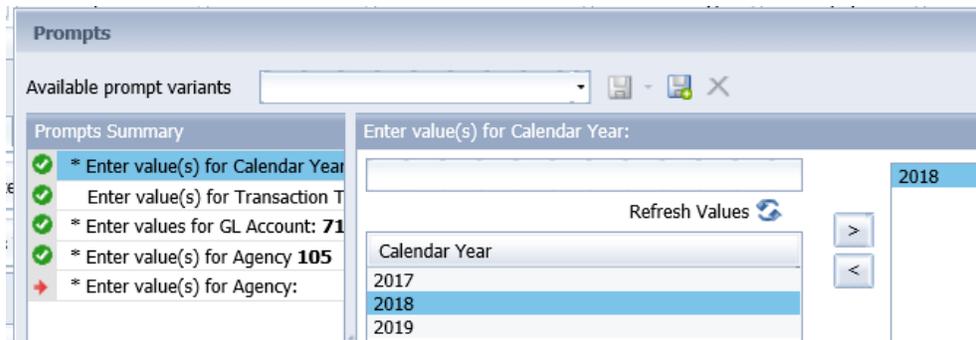
9. Click "Run Query"

Constructive receipt for EFT is deposit date, which is 2 business days from release day



- 10. Answer the **“Agency”** prompt
- 11. Answer the **“Calendar Year”** prompt based on the process date selected

For example, process date between **“12/31/2018 12:00:00AM”** and **“1/2/2019 12:00:00AM”**, select **“2018”** Calendar Year



- 12. Click **“OK”** to run the query

If no data is retrieved, you have no EFT payment processed on the last business day of the month.

If there are EFT payments with process date of 12/31/18, the deposit date falls in the following year.

If the EFT payments are reportable, to current year (2019).

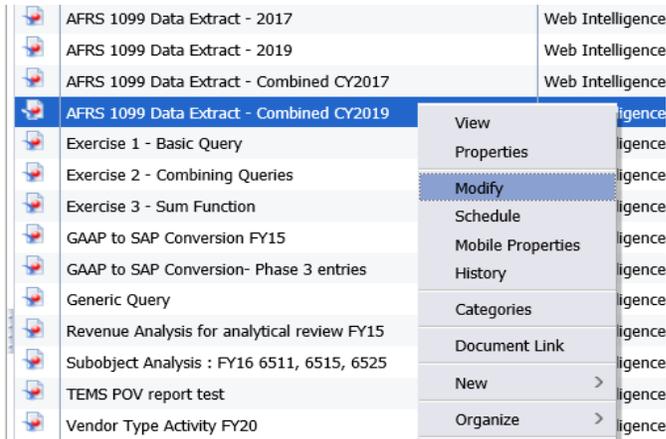
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How to run ER WebI Query to pull EFT Payment with process date of last business day of the Calendar Year (12/31/2019) – Take out from current year

1. Log into Enterprise Reporting Web Intelligence

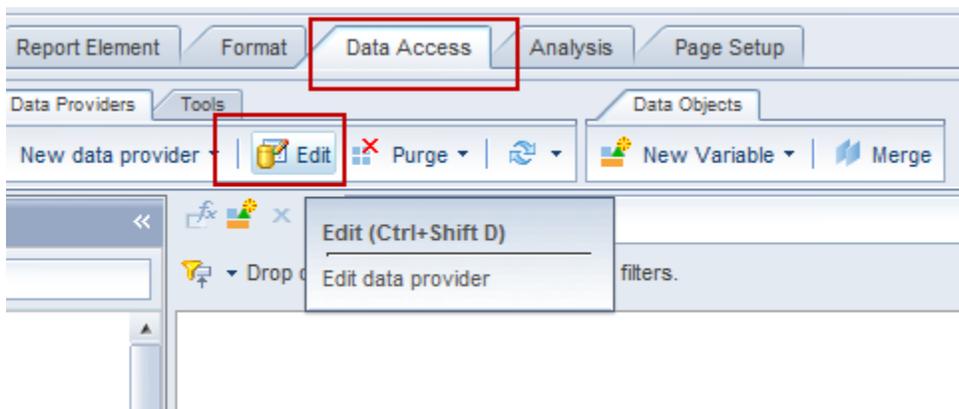
<https://reporting.des.wa.gov>

2. Locate the “**AFRS 1099 Data Extract - Combined CY2019**” that is in your “My Favorite” folder, right mouse-click on the title of the query, and select “**Modify**”.



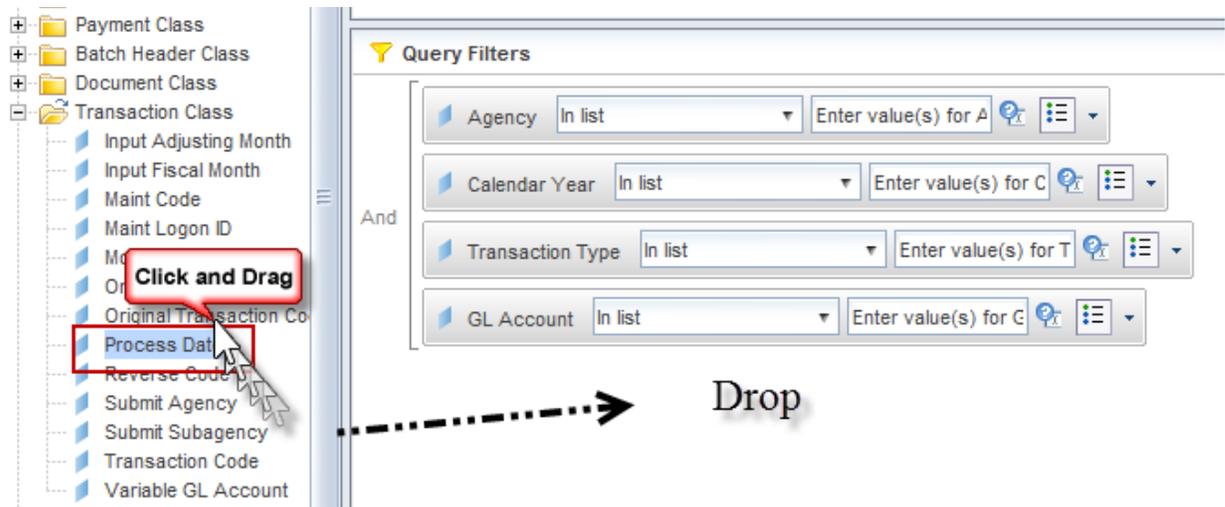
3. Click “**Cancel**” on the prompts request.

4. While in “**Design**” mode, click “**Data Access**” and then “**Edit**” to access your query design

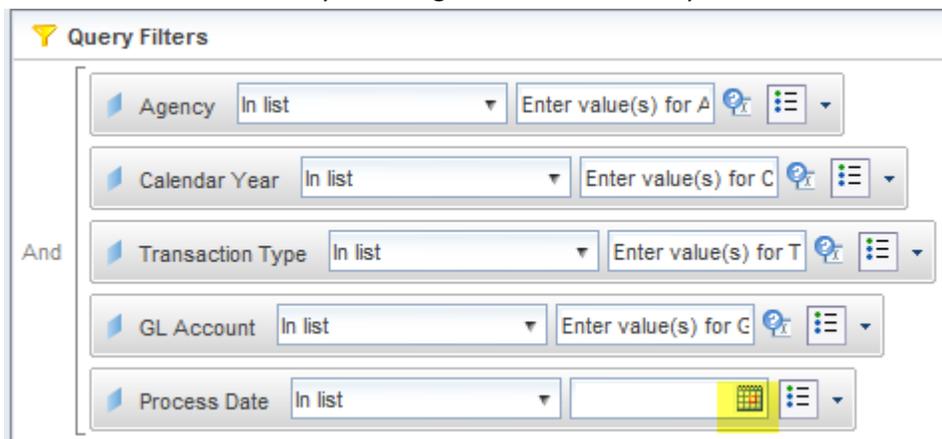


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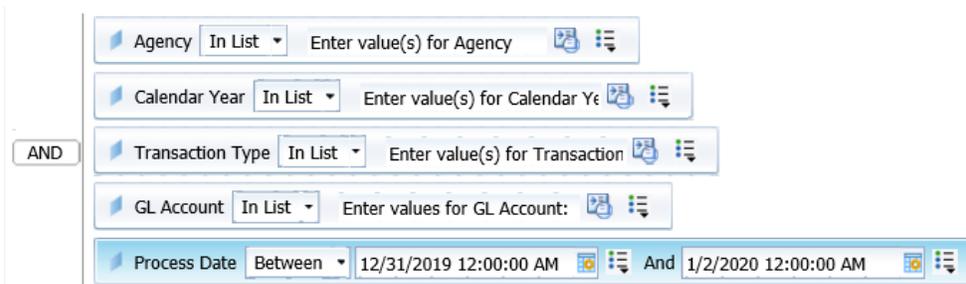
- From the Available Objects, select “**Process Date**” from the “**Transaction Class**”, drag and drop into the “**Query Filters**”



- Filter the “**Process Date**” by choosing the last business day of the calendar

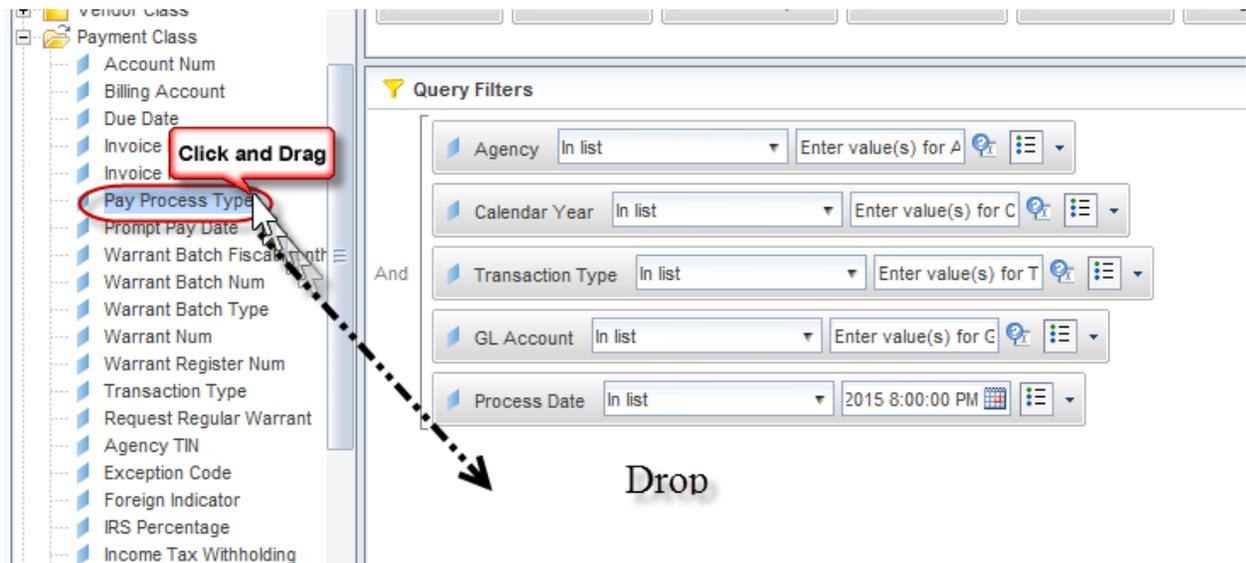


For example, if the “**Process Date**” of 12/31/2019 is needed, select the calendar between “12/31/2019 12:00:00AM” and “1/2/2020 12:00:00AM” as follows:

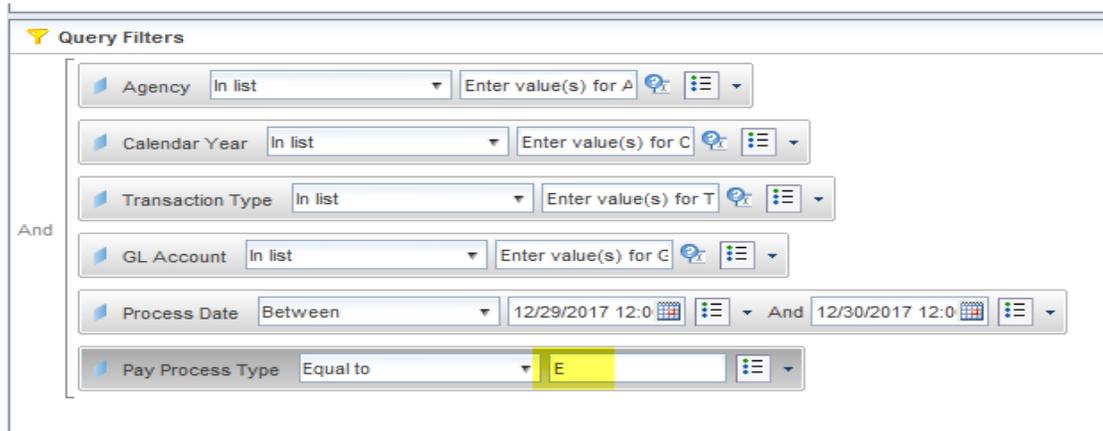


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7. Select **“Pay Process Type”** from the **“Payment Class”**, drag and drop into the **“Query Filters”**.

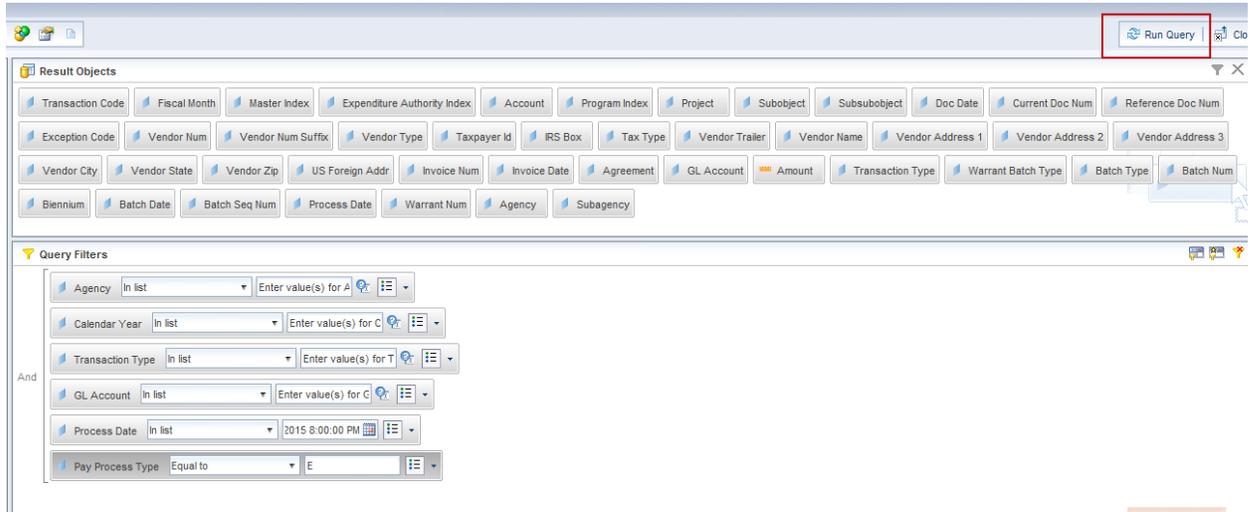


8. Filter the **“Pay Process Type”** equal to **“E”** for EFT Payment



9. Click **“Run Query”**

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10. Answer the “Agency” prompt

11. Answer the “Calendar Year” prompt based on the process date selected

For example, I’ve selected process date between “12/31/2019 12:00:00AM” and “1/2/2020 12:00:00AM”, so I will select “2019” Calendar Year

12. Click “OK” to run the query

If no data is retrieved, you have no EFT payment processed on the last business day of the month.

If there are EFT payments with process date of 12/31/19, the deposit date falls in the following year.

If the EFT payments are reportable, take out from current year.