

2007

State of Colorado



State Agency 1099 Training Handouts Package

December 3, 2007

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Important 1099 Dates and Deadlines for Tax Year 2007

December 3, 2007 - Monday

- Statewide 1099 Training Seminar
Registration 1:00 -1:15 pm, Training 1:15 - 4:30 pm
At 633 17th Street Between 17th and 18th Street, on California.
(Enter on California)
Held in the Labor and Employment 2nd fl exam rm.

DEC 2007				
M	T	W	TH	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

December 5, 2007 - Wednesday

- 1099 Reports Review Workshop 9:30-11:30 am
State Controller's Office, 633 17th Street - 15th Floor, Conference Room 15A

December 6, 2007 - Thursday

- 1099 Reports Review Workshop 1:30-3:30 pm
State Controller's Office, 633 17th Street - 15th Floor, Conference Room 15A

December 7, 2007 - Friday

- 1099 Reports Review Workshop 1:30-3:30 pm
State Controller's Office, 633 17th Street - 15th Floor, Conference Room 15A

December 24, 2007 - Monday

- Agency deadline to send VEND changes to SCO to guarantee the changes are included on the T9902 reports that print on 12/31/07
- Agency deadline to send warrant cancellation and reissue requests to SCO to guarantee that 1099 income for 2007 is credited and reported on the T9902 reports that print on 12/31/07

December 28, 2007 - Friday

- Agency deadline to enter PV, JV transactions, and SCO deadline to enter CX transactions to guarantee general ledger entries are picked up on Forms 1099. PV and JV Transactions must show as SCHED on SUSF on Friday 12/28/07 to affect 2007 income

December 31, 2007 - Monday

- COFRS PV, JV and CX transactions must show ACCPT status on SUSF (call SCO for immediate updates if necessary)

January 2, 2008 - Wednesday

- First day the COFRS 1099 Table is populated and available for agency changes

JAN 2008				
M	T	W	TH	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

January 25, 2008 - Friday

- Last day to change 99TX, 1099, VEND, AD99
[the 1099 forms are printed after the COFRS nightly cycle]

January 31, 2008 - Thursday

- Forms must be postmarked

Calendar Year and Fiscal Year Considerations

1. 1099 income is reported in the year that the payment is made, not when the service is provided.
2. Only the COFRS JV transactions shown as ACCPED on the COFRS SUSF Table on or before the *last business day of the calendar year* will be picked up for 1099 reporting.
3. If your JV is not accepted by the last business day of the calendar year, manual adjustments to the vendor income must be made using the COFRS 99TX and 1099 Tables . See the ProceYou will need security access to the **99TX Security Group**. Contact your COFRS security administrator for access.
4. JV transactions to reclassify expenditures that affect 1099 income may be entered for 1099 purposes without regard to the previous fiscal year close *if the Debit & Credit entries net to zero*.

1099 Income Correction Procedures Using a COFRS JV

To change an Object Code or Income Type

DR - Correct Object Code – with Vendor Code

CR - Incorrect Code – with Vendor Code

To Change a Dollar Amount

DR – to add income – with Vendor Code

CR – to deduct income – with Vendor Code

Valid Entries to VEND by Entity Type Chart

Use the information on this chart when adding vendor records to the VEND Table

ENTITY	1099	Entity Type	TIN TYPE EIN=1 SSN=2	NAME	TIPS / ADDITIONAL INFORMATION
INDIVIDUAL	Y	I	2	LAST NAME COMMA SPACE FIRST NAME	MUST NOT BE A BUSINESS NAME
SOLE PROPRIETORSHIP	Y	S or L	1 or 2	<u>NAME OF OWNER</u> LAST NAME COMMA SPACE FIRST NAME	OWNER'S NAME ON FIRST LINE MUST NOT HAVE A BUSINESS NAME ON FIRST LINE.
SINGLE MEMBER LLC (as sole proprietor)	Y	S or L	1 or 2	NAME OF SINGLE MEMBER LAST NAME COMMA SPACE FIRST NAME	OWNER'S NAME ON FIRST LINE MUST NOT HAVE A BUSINESS NAME ON FIRST LINE.
PARTNERSHIP	Y	P	1	PARTNERSHIP	NAME CAN BE PARTNER' NAMES OR A TRADE NAME NAME CONTROL MUST BE THE FIIRST 4 CHARACTERS OF THE LEGAL PARTNERSHIP NAME. IF THE LEGAL NAME CONSISTS OF THE PARTNER'S NAMES, NAME CONTROL IS THE FIRST 4 LETTERS OF THE LAST NAME OF THE FIRST PARTNER LISTED.
ESTATE	Y	E	1	ESTATE NAME	ALWAYS ENTER LAST NAME OF DECEASED EXAMPLE: DOE ESTATE, JOE
TRUST	Y	T	1	TRUST NAME	LEGAL TRUST NAME
CORPORATION THAT PROVIDES MEDICAL OR LEGAL SERVICES	Y	C	1	CORP NAME,	CAN BE A CORP NAME THAT CONSISTS OF THE PERSON'S NAME FOLLOWED BY PC (OR PA), OR A TRADE NAME. FOR EXAMPLE: ENTER AS: JOHN DOE PC (DO NOT ENTER THE LAST NAME FIRST) OR ABC CLINIC PC EXAMPLE: JOHN DOE PC
OTHER – GROUPS CLUBS JOINT VENTURES	Y	O	1	GROUP NAME	SHOULD NEVER HAVE THE NAME OF AN INDIVIDUAL ON LINE 1
LIMITED LIABILITY COMPANY	Y	L	1	LLC NAME	SHOULD NEVER HAVE THE NAME OF AN INDIVIDUAL ON LINE 1
CORPORATIONS THAT <u>DO NOT</u> PROVIDE MEDICAL OR LEGAL SERVICES	N	C	1	CORPORATE NAME	SHOULD NEVER HAVE THE NAME OF AN INDIVIDUAL ON LINE 1
GOVERNMENT	N	G	1	GOV OR GOV OPERATED ENTITIES NAME	ALL LEVELS OF GOVERNMENT - INCLUDES DISTRICTS, AUTHORITIES, SOME HOSPITALS ETC.

Income Types -- Why They Are Important

Several distinct categories of income are reported on Forms 1099. The different categories are reported by income type. Each income type is reported in a different box on the Form 1099. For example, income type 1 would be reported in box 1 on the form.

It is important that the vendor's income is reported under the correct income type (in the correct box) because there are income tax implications to the 1099 recipient. Certain amounts shown on the form may be subject to self-employment tax. The 1099 recipient reports the different income types to the IRS, using the instructions printed on the Form 1099.

The Relationship Between Income Types and Object Codes

Object codes are defined on the OBJT Table as to which Income Type they belong. Payments are sorted by object code, then summarized into the different income types to be reported on the appropriate Form 1099. You will refer to this chart when adding records to the COFRS 99TX Table. The income type is a key field in the header.

Income Type /Object Code Table Chart

INCOME TYPE / OBJECT CODE TABLE								
For Forms 1099-MISC (Rev 12/2007)								
Type 1	Type 2	Type 3	Type 6	Type 7				TYPE C
Rent	Royalties	Other Income	Medical	Non Employee Compensation				Attorney Gross Payments
2250	4230	1310	1940	1330	2190	2312	2830	4118
2253		4111	2710	1910	2210	2610	4119	
2254		4114	4190	1920	2220	2611	4161	
2255		4115		1930	2230	2612	4162	
2256		4117		1940	2231	2641	4163	
2257		5781		1950	2232	2680	4192	
2258		5791		1960	2240	2690	6511	
2260		5881		1961	2310	2820	6512	
2261		5891		2110	2311			
2262				2150				
2263				2160				
2266				2170				
2267				2180				
2268								
2270								
4195								
6810								

1099-MISC Reportable Payments Chart

The following chart is an overview of income types and amounts that are 1099 reportable on Form 1099-MISC.

Income Type	Amount	FORM 1099-MISC
Box 1	\$600	Rents: Rentals and leases of land, buildings, homes, offices, conference rooms, motor vehicles, office and other equipment; Surface Royalties Rental assistance payments to property owners
Box 2	\$10	Royalties
Box 3	\$600	Other Income: Jury Payments Reportable Damages (Contact Phil Holtmann 303 866-3809 at SCO for guidance) Value of awards & prizes that are not for services performed Honoraria
	Any amount	Deceased employee wages paid to an estate or beneficiary
Box 4	Any amount	Fed Income Tax Withheld – Backup Withholding
Box 6	\$600	Medical and Health Care Payments: Doctors, dentists, optometrists, counselors, home health care workers, veterinarians Medical billing services, clinics, hospitals, and nursing homes
Box 7	\$600	Non Employee Compensation: Fees, Bonuses, Commissions Value of awards and prizes for services performed Personal, professional and technical services performed by independent contractors including, but not limited to advertising, appraisal, architectural, auditing, accounting, computer programming, consulting, cleaning, engineering, laundry, program administration Legal fees to attorneys (including corporations) accountants, architects Expert witnesses Payments for maintenance and repair services including parts and materials if incidental to the repair Auto, mileage, and travel reimbursements to non employees for which the non employee does not account to the payer Entertainers Taxable fringe benefits to non employees Vacation allowance to non employees Gross oil and gas payments for a working interest Commissions paid to licensed lottery ticket sales agents
Box 14	Any amount	Gross Proceeds Paid to Attorney or Law Firm: If payment is made to an attorney in connection with legal services and the attorney fee cannot be determined, the total amount paid (gross proceeds) must be reported in this box

1099 Reportable Payments – Other Information

- 1099 reportable payments are defined on the COFRS *OBJT* Table.
- Payments for a combination of merchandise and services are reportable. For example, if one were to hire unincorporated contractor to repair a roof at a cost of \$1,000 consisting of \$700 for materials and \$300 for labor, the entire \$1,000 would be reported on Form 1099. The authority for this position is Revenue Ruling 81-232.
- Special Rule for Medical Services - Payments made for medical services are reportable regardless of whether or not the entity type is a corporation.
- Payments to Corporations for *Legal Services are Reportable

The exemption from reporting payments made to corporations does not apply to payments for legal services. All payments in the course of a trade or business of \$600 or more for legal fees to attorneys and law firms are reportable on Form 1099-MISC, *regardless of the entity type of the recipient*. These payments are still reported in Box 7.

Definition of legal services as defined by the IRS: All services performed by, or under the supervision of, an attorney.

1099-MISC reporting is not required for payments to attorneys acting as a settlement agent in connection with the closing of a real estate transaction.

- Gross Payments to Attorneys are Reportable

Payments to attorneys are reportable as “Gross Payments” when it is not known how much of the payment is the attorney fee. This type of payment is reported under the attorney’s TIN regardless of whether the attorney is the exclusive payee. This type of payment is the result of a settlement agreement or judgment. The payments are reported in Box 14 on Form 1099-MISC.

Exceptions to 1099-MISC Reporting

No reporting is required for these payments:

- ♦ To Corporations *unless the payments are for (1) medical services, (2) legal services, (3) or gross payments made to attorneys and law firms*
- ♦ To Government entities
- ♦ For merchandise, supplies, telegrams, telephone, freight, storage fees
- ♦ Rent paid to real estate agents
- ♦ To informants as an award, fee, or reward for information about a criminal activity if the payment is made by a federal, state, or local government agency
- ♦ Scholarships or fellowship grants, tuition reimbursements
- ♦ Travel and parking reimbursements to independent contractors, if accountable plan requirements are met
- ♦ To a tax-exempt hospital or tax-exempt extended care facility or to a hospital or extended care facility owned and operated by the United States (or its possessions), a state, the district of Columbia, or any of their political subdivisions, agencies, or instrumentalities
- ♦ *Difficulty-of-care* difficulty of care payments made to foster care providers are only reportable under certain conditions. If services are provided to more than 5 individuals age 19 or older and more than 10 children under age 19, the payments are reportable on Form 1099-MISC.

Tax Exempt Entities

Charitable Organizations

Tax information for charitable, religious, scientific, literary, and other organizations exempt under Internal Revenue Code ("IRC") section 501(c)(3).

Social Welfare Organizations

Tax information for civic leagues, community organizations, and other social welfare organizations exempt under IRC section 501(c)(4).

Labor and Agricultural Organizations

Tax information for labor and agricultural organizations exempt under IRC section 501(c)(5).

Business Leagues

Tax information for trade associations, chambers of commerce, real estate boards, and other business leagues exempt under IRC section 501(c)(6).

Social Clubs

Tax information for hobby clubs, country clubs, and other organizations formed for social and recreational purposes, which are exempt under IRC section 501(c)(7).

Fraternal Societies

Tax information for lodges and similar orders and associations exempt under IRC section 501(c)(8) or 501(c)(10).

Veterans' Organizations

Tax information for veterans' organizations, primarily those exempt under IRC section 501(c)(19).

Employee Associations

Tax information for local associations for employees exempt under IRC section 501(c)(4), voluntary employees beneficiary associations exempt under IRC section 501(c)(9), and supplemental unemployment benefit trusts exempt under IRC section 501(c)(17).

Political Organizations

Tax Information for political parties and campaign committees subject to tax under IRC section 527.

Other Tax-Exempt Organizations

Miscellaneous types of organizations that qualify for exemption from federal income tax.

For more information regarding these types of organizations, download Publication 557, *Tax-Exempt Status for Your Organization*.

- § 501(c)(1) - Title Holding Corporation For Exempt Organization
- § 501(c)(2) - Title Holding Corporation For Exempt Organization
- § 501(c)(11) - Teachers' Retirement Fund Associations
- § 501(c)(12) - Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Telephone Companies, Etc.
- § 501(c)(13) - Cemetery Companies
- § 501(c)(14) - State Chartered Credit Unions, Mutual Reserve Funds
- § 501(c)(15) - Mutual Insurance Companies or Associations
- § 501(c)(16) - Cooperative Organizations to Finance Crop Operations
- § 501(c)(18) - Employee Funded Pension Trust (created before June 25, 1959)
- § 501(c)(21) - Black Lung Benefit Trusts
- § 501(c)(22) - Withdrawal Liability Payment Fund
- § 501(c)(25) - Title Holding Corporations or Trusts with Multiple Parents
- § 501(c)(26) - State-Sponsored High-Risk Health Coverage Organizations
- § 501(c)(27) - State-Sponsored Worker's Compensation Reinsurance Organizations
- § 501(d) - Religious and Apostolic Associations
- § 501(e) - Cooperative Hospital Service Organizations
- § 501(f) - Cooperative Service Organization of Operating Educational Organizations
- § 501(k) - Child Care Organization
- § 521(a) - Farmers' Cooperative Associations

Adjustments to Prevent an Employee from Getting a Form 1099

There are two ways to decrease the income amount for an employee whose reimbursements were misclassified:

- 1) Prepare a JV with the employee's vendor code, decreasing the amount of the reportable object code shown on the employee's T9902R 1099 Turnaround Report record, and reclassify the amount(s) to a correct object code that is not reportable;
 - NOTE: The JV document must be accepted on *SUSF* before the last working day in December.
 - This type of adjustment will be reflected on the *Final T9902R 1099 Turnaround Reports* that are distributed to agencies the second working day in January.

- 2) Manually adjust the reportable income to zero on the *99TX and 1099 Tables*.
 - NOTE: Adjustments to the *1099 Table* can't be made until the table is populated on the first working day in January
 - This type of adjustment will not be reflected on the *Final T9902R Turnaround Reports*. The adjustments will be shown in the final T9904 reports that are issued immediately after the forms are printed.

Examples: Manual Adjustments To The 99tx And 1099 Tables

(More examples provided in 1099 Reporting Manual):

```

ACTION: R  SCREEN: 99TX  USERID: $DF02                12/18/02  04:06:23 PM
H- 1099 TEXT TABLE
KEY IS YR, RETURN TYPE, AGENCY, TAXPAYER ID, INCOME TYPE, TEXT LINE.

YR: 07 RETURN TYPE: A AGENCY: ACA TAXPAYER ID: 999999999
INCOME TYPE: 7 VENDOR NAME: SMITH, SARAH S

                                     TEXT
-----
01- 1/09/02 EMPLOYEE -104.60                001
02-
03-
04-
02-*L009 HEADER CHANGE
    
```

```

ACTION: R  SCREEN: 1099  USERID: $DF02                12/18/02  04:14:00 PM
VENDOR 1099 TABLE
KEY IS CALENDAR-YEAR, RETURN-TYPE, AGENCY, TAXPAYER ID, INCOME TYPE

YR: 07 RETURN TYPE: A AGENCY: ACA TAXPAYER ID: 999999999
VENDOR NAME: SMITH, SARAH S

INCOME TYPE  VENDOR INCOME AMT  MISAPPLIED AMT  OUTSIDE PAYMENT
-----
RPT IND      1099 AMT REVISED  ADJUSTED 1099
-----
01- 7                104.60          -104.60          0.00
      N                0.00            0.00            0.00
02.....
02-*L009 HEADER CHANGE
    
```

1099 Records Retention

Copies of Forms 1099 and final reports must be kept for three years following the due date of the returns. If there has been any backup withholding, records must be retained for four years after the date of the returns. The following table lists the retention requirements based on the three-year requirement.

1099 Records Retention Chart

TAX YEAR	FILING DUE DATE	1099 COPIES & REPORTS DESTRUCTION DATE
2002	February 28, 2003	September 1, 2006
2003	February 28, 2004	September 1, 2007
2004	February 28, 2005	September 1, 2008
2005	February 28, 2006	September 1, 2009
2006	February 28, 2007	September 1, 2010
2007	February 28, 2008	September 1, 2011
2008	February 28, 2009	September 1, 2012
2009	February 28, 2010	September 1, 2013

Vendor File Entry Errors

- Name not Formatted Correctly
 - Enter PCs and PAs First Name First
 - Should be Last Name Comma Space First Name
 - Do Not use the Word *THE* Unless there are Only 2 Words in the Name
- Business Name Used for Sole Proprietor or Single Member LLC
- Name on Alternate Address Record Does Not Match Master Vendor Name
- Name Inconsistent with Entity Type (*example*: corporation or partnership entity with individual's name)
- First Word of Name Improperly Abbreviated
- Improper Punctuation in Name or Address Fields
- Entity Type Incorrect
- No W-9 on File
- 1099 Reportable Field Incorrect
- TIN Type Field Incorrect (1=EIN 2=SSN)
- Record is a Duplicate
- Other _____

Agency Action(s) needed to Correct the Error(s):

- Send a Copy of W-9 to SCO to have HOLD Removed and Record Corrected

99TX Table Tips

- ❑ The **header** and **text lines** on the 99TX record must be ADDED. They cannot be scanned until after they are added. (In other words, not every 1099 vendor has a 99TX record. Vendors only have a 99TX record when an agency adds it.)
- ❑ Do not add the line numbers to the far right fields. The system automatically numbers the lines as 01, 03, 05, etc.
- ❑ Once a record has been added, the existing lines can be changed. However, ADDITIONAL LINES MUST BE ADDED. When there are existing lines and you add more lines, you will get a message that says **1-*L006 ADD KEY FOUND** (If 6 lines existed, and you add one more, you will get the message for each line that existed.)
- ❑ If you're not sure, or don't think the lines added, **put an S in the ACTION field and hit enter**. You will then see if your lines added.
- ❑ The 99TX table is an audit trail table. For all entries EXCEPT reducing Employee reimbursements, It takes the place of the payment detail that is reported on the T9902R report and should have basically the same information:
 - ❑ Payment detail: AD number; AD date; Object code; Amount (may enter as many line as needed)
 - ❑ Total adjusted amount
 - ❑ Reason for the manual adjustment (i.e. balance sheet used, wrong object code used, etc)
- ❑ Employee reductions just need to say EMPLOYEE and have the amount you are subtraction.
- ❑ 99TX must be entered before the 1099 table is added or changed.
- ❑ Because the INCOME TYPE is a key field, you must add a 99TX record for each income type. To move income out of one income type, and into another, you will need two 99TX records.

To Enter a 99TX Record

Use the **Income Type Chart** from 1099 Training Handouts to determine the correct Income Type for the payments.

1. Put an "A" in the ACTION field
2. Enter both the header and lines information before hitting ENTER
3. Enter 06 in the YR field
4. Enter A in the RETURN TYPE field
5. Enter the COFRS code in the AGENCY FIELD
6. Enter the TIN in the TAXPAYER ID field
7. Enter the correct Income Type in the INCOME TYPE field
8. DO NOT Enter the VENDOR NAME - it is inferred from the Master Vendor record on VEND
9. Tab down to the lines
10. Enter payment detail line(s), a *total adjustment line*; a *reason for adjustment line*.
11. Hit ENTER. Message should say ALL LINES ENTERED. (If it doesn't, remember, put an S in the ACTION field and hit enter to see what really added.)

1099 QUIZ

1. Name two types of Information Returns.

- 1.
- 2.

2. COFRS 1099 subsystem can only produce two 1099 information return types. Which two types?

- 1.
- 2.

3. What are two purposes for issuing 1099s?

- 1.
- 2.

4. TIN is the acronym for:

- 1.

5. Name two types of TINS.

- 1.
- 2.

6. There are three criteria that must *all* be met before you are required to issue a 1099. What are they?

- 1.
- 2.
- 3.

7. Which two tasks are crucial for accurate year-end 1099 reporting?

- 1.
- 2.

8. Name seven entity types.

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.

9. Which entity types are considered as “disregarded” by the IRS?

- 1.
- 2.

10. Name two entity types are never reportable?

- 1.
- 2.

11. What legal name is needed for a Sole Proprietorships or Single Member LLC?

- 1.

12. Corporations are not exempt from 1099 reporting if they provide which two types of services?

- 1.
- 2.

13. Name three sources of information used to verify that an organization is tax exempt.

- 1.
- 2.
- 3.

14. Which COFRS transactions are picked up for 1099 reporting?

- 1.
- 2.
- 3.

15. Which two COFRS tables are used to make a manual adjustment to 1099 income?

- 1.
- 2.

16. What COFRS Security Group is needed to add and change 1099 tables?

- 1.

17. Who is your contact to set up COFRS Security for 1099 tables?

- 1.

18. Which COFRS table is not populated or ready to use until the first business day in Jan?

- 1.

19. Why is that table unavailable until the first business day in Jan?

- 1.

20. What is Backup Withholding?

- 1.

21. What is the current Backup Withholding rate?

1.

22. What is the penalty for failure to backup withhold on when required?

1.

23. Why is it preferable to make income adjustments on a JV, rather than on the 99TX and 1099 Tables?

1.

24. Which COFRS Table can be scanned to see all agencies that have contributed to the 1099 amount? (It can also show the return type and whether or not a 1099 correction was issued)

1.

25. What documentation is required to change a 1099 name or TIN on VEND?

1.

26. Which two types of 1099 penalties will result in the highest fines?

1.

2.

FY08 - COFRS OBJT Table

The following object codes are listed on the COFRS OBJT Table for FY07 & FY08. Because Forms 1099 are filed by calendar year, reportable object codes from the current and previous fiscal years are selected into the 1099 payment ledger.

1099 RETURN TYPES: **A=1099-MISC;** **6 = 1099-INT**

1099 INCOME TYPES: **1 = RENT** **3=OTHER INCOME** **6=MED & HEALTH CARE**
(BOX # ON FORM) **7=NON EMPLOYEE COMPENSATION**

FY	OBJT	OBJECT CODE NAME	1099 RTN TYPE	1099 Income Type
08	1110	SPS REGULAR FT WAGES		
08	1111	SPS REGULAR PT WAGES		
08	1120	SPS TEMPORARY FT WAGES		
08	1121	SPS TEMPORARY PT WAGES		
08	1130	SPS OVERTIME WAGES		
08	1131	SPS SHIFT DIFFERENTIAL WAGES		
08	1140	SPS ANNUAL LEAVE PAYMENTS		
08	1141	SPS SICK LEAVE PAYMENTS		
08	1142	SPS SICK LEAVE CONVERSION PAY		
08	1210	CN REGULAR FT WAGES		
08	1211	CN REGULAR PT WAGES		
08	1220	CN TEMPORARY FT WAGES		
08	1221	CN TEMPORARY PT WAGES		
08	1230	CN OVERTIME WAGES		
08	1231	CN SHIFT DIFFERENTIAL WAGES		
08	1240	CN ANNUAL LEAVE PAYMENTS		
08	1241	CN SICK LEAVE PAYMENTS		
08	1242	CN SICK LEAVE CONVERSION PAY		
08	1250	OTHER CLIENT WAGES		
08	1260	STUDENT HOURLY WAGES		
08	1280	PATIENT WAGES		
08	1300	OTHER EMPLOYEE WAGES		
08	1310	HONORARIUM	A	3
08	1320	PER DIEM WAGES		
08	1330	BOARD MEMBER'S COMPENSATION	A	7
08	1340	EMPLOYEE CASH INCENTIVE AWARDS		
08	1350	EMPLOYEE NON-CASH INCENTIVES		
08	1360	NON-BASE BUILDING PERFORMANCE		
08	1510	SPS DENTAL INSURANCE		
08	1511	SPS HEALTH INSURANCE		
08	1512	SPS LIFE INSURANCE		
08	1513	SPS DISABILITY		
08	1520	SPS FICA-MEDICARE CONTRIBUTION		
08	1521	SPS OTHER RETIREMENT PLANS		
08	1522	SPS PERA		
08	1523	SPS MATCHMAKER CONTRIBUTION		
08	1524	SPS MA PERA-AMORT EQUAL DISPBURSMNT		
08	1530	SPS OTHER EMPLOYEE BENEFITS		
08	1531	SPS HIGHER ED TUITION REIMBURS		
08	1532	SPS UNEMPLOYMENT COMPENSATION		
08	1533	SPS WORKERS' COMPENSATION		
08	1610	CN DENTAL INSURANCE		
08	1611	CN HEALTH INSURANCE		

FY	OBJT		OBJECT CODE NAME	1099 RTN TYPE	1099 Income Type
08	1612		CN LIFE INSURANCE		
08	1613		CN DISABILITY		
08	1620		CN FICA-MEDICARE CONTRIBUTIONS		
08	1621		CN OTHER RETIREMENT PLANS		
08	1622		CN PERA-AMORT EQUAL DISPBURSMNT		
08	1623		CN MATCHMAKER CONTRIBUTION		
08	1624		CN PERA		
08	1630		CN OTHER EMPLOYEE BENEFITS		
08	1631		CN HIGHER ED TUITION REIMBURSE		
08	1632		CN WORKERS' COMPENSATION		
08	1633		CN UNEMPLOYMENT COMPENSATION		
08	1640		CLIENT WORKERS' COMPENSATION		
08	1810		COMP ABSENCE -ANNUAL LEAVE		
08	1820		COMP ABSENCE -SICK LEAVE		
08	1890		SHADOW P/R WITH BURDEN-CONTRA		
08	1910		PERSONAL SVCS - TEMPORARY SVCS	A	7
08	1920		PERSONAL SVCS - PROFESSIONAL	A	7
08	1930		PURCHASED SERVICE - LITIGATION	A	7
08	1940		PERSONAL SVCS - MEDICAL SVCS	A	6
08	1950		PERSONAL SVCS-OTHER STATE AGEN		
08	1960		PERSONAL SVCS- IT - HARDWARE	A	7
08	1961		PERSONAL SVCS- IT - SOFTWARE	A	7
08	2110		WATER AND SEWERAGE SERVICES	A	7
08	2150		OTHER CLEANING SERVICES	A	7
08	2160		CUSTODIAL SERVICES	A	7
08	2170		WASTE DISPOSAL SERVICES	A	7
08	2180		GROUNDS MAINTENANCE	A	7
08	2190		SNOW PLOWING SERVICES	A	7
08	2210		OTHER MAINTENANCE/REPAIR SVCS	A	7
08	2220		BLDG MAINTENANCE/REPAIR SVCS	A	7
08	2230		EQUIP MAINTENANCE/REPAIR SVCS	A	7
08	2231		IT HARDWARE MAINT/REPAIR SVCS	A	7
08	2232		IT SOFTWARE MNTC/UPGRADE SVCS	A	7
08	2240		MOTOR VEH MAINT/REPAIR SVCS	A	7
08	2250		MISCELLANEOUS RENTALS	A	1
08	2251		RENTAL/LEASE MOTOR POOL VEH		
08	2252		RENTAL/MOTOR POOL MILE CHARGE		
08	2253		RENTAL OF EQUIPMENT	A	1
08	2254		RENTAL OF MOTOR VEHICLES	A	1
08	2255		RENTAL OF BUILDINGS	A	1
08	2256		RENTAL OF LAND	A	1
08	2257		RENT SURCHARGE	A	1
08	2258		PARKING FEES	A	1
08	2259		PARKING FEE REIMBURSEMENT		
08	2260		RENTAL OF IT EQUIP - PC'S	A	1
08	2261		RENTAL OF IT EQUIP - SERVERS	A	1
08	2262		RENTAL OF IT EQUIP – NETWORK	A	1
08	2263		RENTAL OF IT EQUIP - OTHER	A	1
08	2266		RENTAL OF IT SOFTWARE – PC	A	1
08	2267		RENTAL OF IT SOFTWARE – SERVER	A	1
08	2268		RENTAL OF IT SOFTWARE – NETWORK	A	1
08	2270		RENTAL OF WATER RIGHTS	A	1
08	2310		PURCHASED CONSTRUCTION SVCS	A	7
08	2311		CONSTRUCTION CONTRACTOR SVCS	A	7

FY	OBJT	OBJECT CODE NAME	1099 RTN TYPE	1099 Income Type
08	2312	CONSTRUCTION CONSULTANT SVCS	A	7
08	2510	IN-STATE TRAVEL		
08	2511	IN-STATE COMMON CARRIER FARES		
08	2512	IN-STATE PERS TRAVEL PER DIEM		
08	2513	IN-STATE PERS VEHICLE REIMBSMT		
08	2514	STATE-OWNED AIRCRAFT		
08	2515	STATE-OWNED VEHICLE CHARGE		
08	2516	IN-STATE PERS AIRCRAFT REIMBST		
08	2520	IN-STATE TRAVEL/NON-EMPLOYEE		
08	2521	IS/NON-EMPL - COMMON CARRIER		
08	2522	IS/NON-EMPL - PERS PER DIEM		
08	2523	IS/NON-EMPL - PERS VEH REIMB		
08	2524	NON-EMPL STATE OWNED AIRCRAFT		
08	2525	NON-EMPL - STATE OWNED VEH CHG		
08	2530	OUT-OF-STATE TRAVEL		
08	2531	OS COMMON CARRIER FARES		
08	2532	OS PERSONAL TRAVEL PER DIEM		
08	2533	OS PERS VEHICLE REIMBURSEMENT		
08	2540	OUT-OF-STATE TRAVEL/NON-EMPL		
08	2541	OS/NON-EMPL - COMMON CARRIER		
08	2542	OS/NON-EMPL - PERS PER DIEM		
08	2543	OS/NON-EMPL - PERS VEH REIMB		
08	2550	OUT-OF-COUNTRY TRAVEL		
08	2551	OC COMMON CARRIER FARES		
08	2552	OC PERS TRAVEL REIMBURSEMENT		
08	2560	OUT-OF-COUNTRY TRAVEL/NON-EMPL		
08	2561	OC/NON-EMPL - COMMON CARRIER		
08	2562	OC/NON-EMPL - PERS TRAV REIMB		
08	2610	ADVERTISING	A	7
08	2611	PUBLIC RELATIONS	A	7
08	2612	OTHER MARKETING EXPENSES	A	7
08	2630	COMM SVCS FROM DIV OF TELECOM		
08	2631	COMM SVCS FROM OUTSIDE SOURCES		
08	2632	MNT PAYMENTS TO DPA		
08	2640	GGCC BILLINGS-PURCH SERV		
08	2641	OTHER ADP BILLINGS-PURCH SERV	A	7
08	2660	INSURANCE, OTHER THAN EMP BENE		
08	2661	INDEMNITY CLAIMS		
08	2662	MEDICAL CLAIMS		
08	2663	WORKERS COMP SURCHARGE		
08	2670	EDUCATION SRVC FR HE ENTERPRISE		
08	2680	PRINTING/REPRODUCTION SERVICES	A	7
08	2681	PHOTOCOPY REIMBURSEMENT		
08	2690	LEGAL SERVICES	A	7
08	2710	PURCHASED MEDICAL SERVICES	A	6
08	2711	X-PUR MEDIC SERV ACCRL ODD FYS		
08	2712	X-PUR MEDIC SERV ACCRL EVEN FY		
08	2713	MEDICAL INS PREMIUMS - CLIENTS		
08	2720	INMATE PAY		
08	2810	FREIGHT		
08	2820	OTHER PURCHASED SERVICES	A	7
08	2830	OFFICE MOVING-PUR SERV	A	7
08	2831	STORAGE-PUR SERV		
08	3110	OTHER SUPPLIES & MATERIALS		

FY	OBJT	OBJECT CODE NAME	1099 RTN TYPE	1099 Income Type
08	3111	AGRICULTURAL SUPPLIES		
08	3112	AUTOMOTIVE SUPPLIES		
08	3113	CLOTHING AND UNIFORM ALLOWANCE		
08	3114	CUSTODIAL AND LAUNDRY SUPPLIES		
08	3115	DATA PROCESSING SUPPLIES		
08	3116	NONCAP IT - PURCHASED SOFTWARE		
08	3117	EDUCATIONAL SUPPLIES		
08	3118	FOOD AND FOOD SERV SUPPLIES		
08	3119	MEDICAL LABORATORY & SUPPLIES		
08	3120	BOOKS/PERIODICALS/SUBSCRIPTION		
08	3121	OFFICE SUPPLIES		
08	3122	PHOTOGRAPHIC SUPPLIES		
08	3123	POSTAGE		
08	3124	PRINTING/COPY SUPPLIES		
08	3125	RECREATIONAL SUPPLIES		
08	3126	REPAIR & MAINTENANCE SUPPLIES		
08	3127	ROAD MAINTENANCE MATERIALS		
08	3128	NONCAPITALIZED EQUIPMENT		
08	3129	PHARMACEUTICALS		
08	3130	NON-MEDICAL LAB & SUPPLIES		
08	3131	NONCAPITALIZED BUILDING MAT'LS		
08	3132	NONCAP OFFICE FURN/OFFICE SYST		
08	3139	NONCAPITLIZD FIXED ASSET OTHER		
08	3140	NONCAPITALIZED IT - PC'S		
08	3141	NONCAPITALIZED IT - SERVERS		
08	3142	NONCAPITALIZED IT - NETWORK		
08	3143	NONCAPITALIZED IT - OTHER		
08	3146	NONCAPITALIZED IT – PURCHASED SERVER SW		
08	3147	NONCAPITALIZED IT – PURCHASED NETWORK SW		
08	3216	NONCAP IT - LEASED SOFTWARE		
08	3910	OTHER ENERGY CHARGES		
08	3920	BOTTLED GAS		
08	3930	COAL		
08	3940	ELECTRICITY		
08	3950	GASOLINE		
08	3960	HEATING OIL		
08	3970	NATURAL GAS		
08	3980	STEAM		
08	4100	OTHER OPERATING EXPENSES		
08	4105	BANK CARD FEES		
08	4110	LOSSES		
08	4111	PRIZES AND AWARDS	A	3
08	4112	ACT DAMAGES - PHYS INJ/ILLNESS		
08	4113	ACTUAL DAMAGES - PROPERTY		
08	4114	PUNITIVE DAMAGES-PHYS INJ/ILL	A	3
08	4115	PUNITIVE DAMAGES-OTHER	A	3
08	4116	JUDGMENT INTEREST	6	1
08	4117	REPORTBLE CLAIMS AGAINST STATE	A	3
08	4118	GROSS PROCEEDS TO ATTORNEYS	A	C
08	4119	CLAIMENT ATTORNEY FEES	A	7
08	4120	BAD DEBT EXPENSE		
08	4130	DEPRECIATION EXPENSE		
08	4140	DUES AND MEMBERSHIPS		

FY	OBJT	OBJECT CODE NAME	1099 RTN TYPE	1099 Income Type
08	4150	INTEREST EXPENSE	6	1
08	4151	INTEREST - LATE PAYMENTS	6	1
08	4160	LOTTERY PRIZES		
08	4161	SALES COMMISSION EXPENSE	A	7
08	4162	BONUS EXPENSE	A	7
08	4163	PROMOTIONAL TICKET EXPENSE	A	7
08	4170	MISCELLANEOUS FEES AND FINES		
08	4180	OFFICIAL FUNCTIONS		
08	4181	CUSTOMER WORKSHOPS		
08	4190	PATIENT & CLIENT CARE EXPENSES	A	6
08	4192	CARE & SUBSIST-OTHER VEND SVCS	A	7
08	4193	CARE & SUBSIST-CLIENT BENEFITS		
08	4194	CARE & SUBSIST-PROG SUPPLIES		
08	4195	CARE & SUBSIST-RENT TO OWNERS	A	1
08	4196	CARE & SUBSIST-RENT TO CLIENTS		
08	4197	CARE & SUBSIST-UTILITY PMTS		
08	4200	PURCHASE DISCOUNTS		
08	4210	PURCHASE OF HIGHWAY ROW		
08	4220	REGISTRATION FEES		
08	4221	OTHER EDUCATIONAL - W2 RPT		
08	4230	ROYALTIES	A	2
08	4240	EMPLOYEE MOVING EXPENSES		
08	4250	HEALTH INSURANCE CLAIMS PAID		
08	4255	HEALTH INSURANCE PREMIUMS PAID		
08	4256	OTHER BENEFIT PLAN EXPENSE		
08	4260	NONEMPLOYEE REIMBURSEMENTS		
08	4270	LOAN CANCELLATIONS		
08	4301	INVENTORY ADJ - INCREASE		
08	4302	INVENTORY ADJ - DECREASE		
08	4303	INVENTORY ADJ - SAMPLES/DONAT		
08	4910	COST OF GOODS SOLD		
08	4920	X-HE INTERNAL SALES/SERV (CR)		
08	5110	GRANTS-CITIES		
08	5120	GRANTS-COUNTIES		
08	5140	GRANTS-INTERGOVERNMENTAL		
08	5150	GRANTS-LOCAL DISTRICT COLLEGES		
08	5160	GRANTS-OTHER STATES		
08	5170	GRANTS-SCHOOL DISTR		
08	5180	GRANTS-SPECIAL DIST		
08	5410	PURCH SERV-CITIES		
08	5420	PURCH SERV-COUNTIES		
08	5430	PURCH SERV-FEDERAL GOVERNMENT		
08	5440	PURCH SERV-INTERGOVERNMENTAL		
08	5450	PURCH SERV-LOCAL DIST COLLEGES		
08	5460	PURCH SERV-OTHER STATES		
08	5470	PURCH SERV-SCHOOL DISTRICTS		
08	5480	PURCH SERV-SPECIAL DISTRICTS		
08	5510	DISTRIBUTIONS-CITIES		
08	5520	DISTRIBUTIONS-COUNTIES		
08	5530	DISTRIBUTIONS-LOCAL DIST COLL		
08	5540	DISTRIBUTIONS-OTHER STATES		
08	5550	DISTRIBUTIONS-SCHOOL DISTRICTS		
08	5555	DIST-SCHOOL DIST-NOT FRM OPERAT		

FY	OBJT		OBJECT CODE NAME	1099 RTN TYPE	1099 Income Type
08	5560		DISTRIBUTIONS-SPECIAL DISTRICT		
08	5570		DISTRIBUTIONS-INTERGOV ENTITY		
08	5610		REFUNDS TO CITIES		
08	5620		REFUNDS TO COUNTIES		
08	5630		REFUNDS TO FEDERAL GOVERNMENT		
08	5640		REFUNDS TO INTERGOVERNMENTAL		
08	5650		REFUNDS TO LOCAL DIST COLLEGES		
08	5660		REFUNDS TO OTHER STATES		
08	5670		REFUNDS TO SCHOOL DISTRICTS		
08	5680		REFUNDS TO SPECIAL DISTRICTS		
08	5770		PASS-THRU FED GRANT INTRAFUND		
08	5771		PASS-THRU FED GRANT INTERFUND		
08	5775		STATE GRANT/CONTRACT INTRAFUND		
08	5776		STATE GRANT/CONTRACT INTERFUND		
08	5781		GRANTS TO NONGOV/ORGANIZATION	A	3
08	5791		GRANTS TO INDIVIDUALS	A	3
08	5881		DISTRIBUTIONS TO NONGOV/ORGAN	A	3
08	5882		CWCB LOANS TO NONGOV/ORGAN		
08	5891		DISTRIBUTIONS TO INDIVIDUALS	A	3
08	5892		STUDENT FINANCIAL AID		
08	5893		UNCLAIMED PROP/ESCHEATS PMTS		
08	5894		NONTAXABLE PMTS TO INDIVIDUAL		
08	5895		UNEMPLOYMENT BENEFIT PAYMENTS		
08	5896		FIN AID SCHOLARSHIP ALLOWANCE		
08	5897		CWCB LOANS TO INDIVIDUALS		
08	5898		COLLEGE OPPORTNT FUND STIPENDS		
08	5991		REFUNDS TO OTHER STATE AGENCY		
08	5992		REFUNDS TO NONGOV/ORGANIZATIO		
08	5993		REFUNDS TO INDIVIDUALS		
08	6001		IN-KIND MATCH		
08	6110		BUILDINGS-DIRECT PURCHASE		
08	6120		LAND-DIRECT PURCHASE		
08	6130		LAND IMPROVEMENTS-DIR PURCHAS		
08	6140		LEASEHOLD IMPROV-DIR PURCHASE		
08	6180		OTHER REAL PROPERTY-DIR PURCH		
08	6210		IT CAPITAL ASSET DIRECT PURCH		
08	6211		IT PC'S - DIRECT PURCHASE		
08	6212		IT SERVERS - DIRECT PURCHASE		
08	6213		IT SOFTWARE - DIRECT PURCHASE		
08	6214		IT OTHER - DIRECT PURCHASE		
08	6215		IT NETWORK – DIRECT PURCHASE		
08	6216		IT SERVER SW – DIRECT PURCHASE		
08	6217		IT NETWORK SW – DIRECT PURCHASE		
08	6220		X-FURNITURE & FIXTURES-DIR PU		
08	6221		X-DO NOT USE--		
08	6222		OFFICE FURN/OFF SYSTEM-DIR PU		
08	6224		OTHER FURN & FIXTURES-DIR PUR		
08	6230		MOTOR VEH/BOATS/PLANES-DIR PU		
08	6250		LIBRARY MATERIALS-DIRECT PURC		
08	6260		LABORATORY EQUIPMENT-DIR PURCH		
08	6280		OTHER CAP EQUIPMENT-DIR PURCH		
08	6281		X-DO NOT USE--		
08	6310		BUILDINGS-LEASE PURCHASE		

FY	OBJT		OBJECT CODE NAME	1099 RTN TYPE	1099 Income Type
08	6320		LAND-LEASE PURCHASE		
08	6330		LAND IMPROVEMENTS-LEASE PURCH		
08	6340		LEASEHOLD IMPROV-LEASE PURCH		
08	6380		OTHER REAL PROP-LEASE PURCHASE		
08	6410		IT CAPITAL ASSET LEASE PURCHAS		
08	6411		IT PC'S - LEASE PURCHASE		
08	6412		IT SERVERS - LEASE PURCHASE		
08	6413		IT SOFTWARE - LEASE PURCHASE		
08	6414		IT OTHER - LEASE PURCHASE		
08	6415		IT NETWORK – LEASE PURCHASE		
08	6416		IT SERVER SW – LEASE PURCHASE		
08	6417		IT NETWORK SW – LEASE PURCHASE		
08	6420		FURNITURE & FIXTURES-LEASE PUR		
08	6430		MOTOR VEH/BOATS/PLANES-LEASE P		
08	6460		LABORATORY EQUIPMENT-LEASE PUR		
08	6480		OTHER CAP EQUIPMENT-LEASE PUR		
08	6500		GAIN/LOSS OBJECT (SPEC)		
08	6510		CAPITALIZED PROFESSIONAL SVCS	A	7
08	6511		CAPITALIZED PROFESSIONAL SVCS– IT HW	A	7
08	6512		CAPITALIZED PROFESSIONAL SVCS –IT SW	A	7
08	6610		H.ED.CAPITALIZATION CLEARING		
08	6710		BOND/NOTE/COP PRINCIPAL		
08	6720		BOND/NOTE/COP INTEREST	6	1
08	6730		BOND/NOTE/COP PREMIUM AMORTIZN		
08	6740		REFNDG GAIN/LOSS AMORTIZATION		
08	6810		CAPITAL LEASE PRINCIPAL	A	1
08	6820		CAPITAL LEASE INTEREST	6	1

