

2010

State of Colorado



State Agency 1099 Training Handouts Package

November 30, 2010
For questions call 303 866-3816

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Important 1099 Dates and Deadlines for Tax Year 2010

November 30 - Tuesday

- ❑ Statewide 1099 Training
Registration 12:30 -1:00 pm, Training 1:00 - 4:00 pm
At 633 17th Street, Between 17th and 18th Street, on California.
(Enter on California)
Held in 2nd Floor Training Room - Elevator Near Starbucks

DEC 2010				
M	T	W	TH	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

December 3 Friday

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

December 6 Monday

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

December 7 Tuesday

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

December 9 - Thursday

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

December 23 - Thursday

- ❑ Agency deadline to send VEND changes to OSC to guarantee the changes are included on the T9902 reports dated 12/30/10
- ❑ Agency deadline to send warrant cancellation and reissue requests to OSC to guarantee that 1099 income for 2010 is deducted and reported correctly on the T9902 reports dated 12/30/10

December 29 - Wednesday

- ❑ Agency deadline to enter PV, JV transactions, and OSC deadline to enter CX transactions to guarantee general ledger entries are picked up on Forms 1099. PV and JV Transactions show as SCHED on SUSF

December 30, 2010 - Thursday

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

January 3, 2011 - Monday

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

JAN 2011				
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

January 21, 2011 - Friday

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

January 31, 2011 - Monday

- ❑ 1099 Forms to taxpayers must be postmarked

Statewide 1099 Reporting Policies

Revised 11/2010

Forms 1099 Shall Only be Issued by OSC

OSC shall issue all Forms 1099-MISC and Forms 1099-INT and shall file all required information with the IRS for all agencies whose payments are made with COFRS payment voucher transactions.

Agencies shall be responsible for filing Forms 1099-S information (to report real estate transactions) adhering to IRS regulations.

OSC will file Forms 1099-MISC and Forms 1099-INT using the Employer Identification Number 840644739 issued to OSC by the IRS. Agencies shall not manually produce or mail any Forms 1099-Misc or 1099-INT using the State's Employer Identification Number without written authorization from the State Controller.

Forms 1099 shall be mailed to recipients by OSC on or before the statutory due date of January 31. Duplicate Forms 1099 will be prepared and mailed as needed to recipients by OSC.

OSC Issues Summarized Forms 1099

OSC issues one summarized Form 1099-MISC and/or 1099 INT per recipient that reports the total of all payments made to the recipient by individual State agencies. Information is included at the bottom of the form to breakdown the statewide total by agency. Forms 1099 are not issued for less than \$600 unless required by law.

Only OSC Issues Corrected Forms 1099

Only OSC shall approve, prepare, and mail all corrected Forms 1099, including those for prior years.

OSC shall communicate with the IRS, using detailed payment information provided by the paying agency, if questions arise related to the issuance of Forms 1099.

Agencies are Billed by Mail Services for 1099 Postage Costs

The Division of Mail Services bills agencies directly for 1099 postage costs, using amounts and billing codes provided by OSC. The statewide total of the postage cost is divided by the number of forms produced to get a cost per form. Then, each agency's postage costs are determined by counting the number of record on the Agency's 1099 Table with a "Y" in the Report Indicator field and multiplying the number by the cost per form.

1099 Information Retention

OSC shall retain a copy of all Forms 1099 filed with the IRS for a period of no less than three years from the due date. Paying agencies must have the ability to reconstruct the payment detail of income reported on the forms for a period of no less than three years following the reporting due date. When backup withholding has been imposed, a four-year retention period is required for reports and copies of the forms.

Use and Development of Substitute Forms W-9

All agencies shall use the *State of Colorado Substitute Form W-9* to request a vendor's correct name and TIN, unless the agency has written authorization from OSC permitting the use of a different Form W-9. Once an agency is given approval to develop and use a different Form W-9, it becomes the agency's responsibility to maintain and update the form to meet IRS specifications. Questions should be addressed to Joyce Miller at 303 866-3816.

OSC shall notify agencies when the *State of Colorado Substitute Form W-9* is revised. Notification of Form W-9 revisions are included in accounting *ALERTS* issued by the State Controller's Office.

Obtaining the Master Vendor's TIN in the Time and Manner Required by the IRS

Agencies shall obtain a Form W-9 prior to adding a new TIN to VEND and enter accurate and complete information in the *W-9 tracking field* on VEND. This practice will permit the abatement of penalties assessed for reporting incorrect Tin / Name combinations. Only one W-9 is needed for a vendor.

By entering the W-9 date and a "V" in the tracking field, an agency is affirming that a W-9 is in the agency's possession at the time the record is added.

The substitute Form W-9 obtained for the Master Vendor record on the COFRS VEND Table will serve as the official source document for the name, address, and TIN reported on the Form 1099.

Forms W-9 shall be obtained by and retained at the agency that added the record and must be made available to OSC when needed for official State purposes. Retain the Form W-9 that is verified in the W-9 field of the vendor file for three years after the last 1099 was issued, or as long as the vendor is on the vendor file.

Backup Withholding on Vendor Payments

When notified by the IRS that a vendor is subject to backup withholding, OSC will issue a *Backup Withholding Notice* to the vendor. All records on the COFRS Vendor Table (VEND) that exactly match the name and TIN combination provided by the IRS are placed on HOLD. In order to avoid backup withholding to the extent allowable by law, the records will remain on HOLD, and no payments will be made until the vendor provides correct information. OSC is notified by the IRS and will notify agencies if backup withholding is necessary due to incorrect Tin / Name combinations reported on Forms 1099. A comment is added to the COMMENTS field of the vendor's record(s) on VEND. The COMMENTS field will include the tax year of the backup withholding notice and IRS. Thereafter, backup withholding of 28% of reportable payments shall be the responsibility of the agency.

Reportable interest payments require backup withholding at the rate of 28% at the time of payment, unless the agency has a *signed and dated Form W-9 certifying under penalties of perjury* that the TIN provided is correct and that the payee is not subject to backup withholding.

Real estate transactions reportable on Forms 1099-S are not subject to backup withholding.

Agencies are responsible for any penalties incurred due to failure to backup withhold.

Classifying Payments Properly

OSC shall define which object codes are 1099 reportable on the COFRS *OBJT Table*. Agencies are responsible for determining which payments are 1099 reportable and coding documents appropriately.

Agencies shall not use miscellaneous vendor codes to pay 1099 reportable payments to reportable payees.

Agencies shall enter a vendor code on all JA/JV documents that affect 1099 reportable payments to reportable payees. COFRS enters a vendor code on all automatic JV transactions entered as a result of CX (warrant cancellation) transactions.

Capital Construction contract payments which include labor of any kind require the use of object codes 1910, 1920, 1930 (purchased services); or 2310, 2311, 2312 (construction/contractor services).

Accounts payable accrual transactions recorded at fiscal year-end for 1099 reportable expenditures shall be reviewed at calendar year end to ensure 1099 reportable income is included in vendor income.

Accuracy of Vendor Income Amounts and the Master Vendor Selection

Agencies shall review and verify Master Vendor information and payment detail information reported on 1099 Turnaround Reports for each vendor and if necessary, correct the information on or before the deadlines published annually by OSC.

Confidentiality and Nondisclosure of Returns and Return Information

Taxpayer identification numbers obtained or maintained by State of Colorado Agencies for information return reporting purposes shall be confidential, and no officer or employee of the State who has or had access shall disclose the TINs in any manner without written authorization from the taxpayer. [Internal Revenue Code §7213(a)]

It is unlawful for any officer or employee of the State, or any former officer or employee, to willfully disclose any return or return information without written authorization from the taxpayer. [Internal Revenue Code §7213(a)]

Valid Entries to VEND by Entity Type Chart

Use the information on this chart when adding vendor records to the COFRS 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 PROPRIETOR-SHIP	Y	I, S or L	1 or 2	NAME OF OWNER LAST NAME COMMA SPACE FIRST NAME	OWNER'S NAME ON FIRST LINE MUST NOT HAVE A BUSINESS NAME ON FIRST LINE
SINGLE MEMBER LLC (enter as sole proprietor)	Y	S or L	S=1 or 2 L=1 only	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	IRS says - IF PARTNERSHIP HAS TRADE NAME THAT IS THE LEGAL NAME NAME CAN BE PARTNER' NAMES OR A TRADE NAME NAME CONTROL MUST BE THE FIRST 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
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 (unless Single member)
ASSOCIATIONS & CORPORATIONS THAT <u>DO NOT</u> PROVIDE MEDICAL OR LEGAL SERVICES	N	C	1	ASSOCIATION NAME 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.

1099 Reportable Payments Chart By Form, Box Number, and OBJT

Income Type	Amount	FORM 1099-MISC																																																																				
Box 1	\$600	<p>Rents: Rentals and leases of land, buildings, homes, offices, conference rooms, motor vehicles, office and other equipment;</p> <p>Surface Royalties Rental assistance payments to property owners</p>																																																																				
		<table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 10%;">2250</td><td style="width: 70%;">MISCELLANEOUS RENTALS</td><td style="width: 10%;">A</td><td style="width: 10%;">1</td></tr> <tr><td>2253</td><td>RENTAL OF EQUIPMENT</td><td>A</td><td>1</td></tr> <tr><td>2254</td><td>RENTAL OF MOTOR VEHICLES</td><td>A</td><td>1</td></tr> <tr><td>2255</td><td>RENTAL OF BUILDINGS</td><td>A</td><td>1</td></tr> <tr><td>2256</td><td>RENTAL OF LAND</td><td>A</td><td>1</td></tr> <tr><td>2257</td><td>RENT SURCHARGE</td><td>A</td><td>1</td></tr> <tr><td>2258</td><td>PARKING FEES</td><td>A</td><td>1</td></tr> <tr><td>2260</td><td>RENTAL OF IT EQUIP - PC'S</td><td>A</td><td>1</td></tr> <tr><td>2261</td><td>RENTAL OF IT EQUIP - SERVERS</td><td>A</td><td>1</td></tr> <tr><td>2262</td><td>RENTAL OF IT EQUIP - NETWORK</td><td>A</td><td>1</td></tr> <tr><td>2263</td><td>RENTAL OF IT EQUIP - OTHER</td><td>A</td><td>1</td></tr> <tr><td>2266</td><td>RENTAL OF IT SOFTWARE - PC</td><td>A</td><td>1</td></tr> <tr><td>2267</td><td>RENTAL OF IT SOFTWARE - SERVER</td><td>A</td><td>1</td></tr> <tr><td>2268</td><td>RENTAL OF IT SOFTWARE- NETWORK</td><td>A</td><td>1</td></tr> <tr><td>2270</td><td>RENTAL OF WATER RIGHTS</td><td>A</td><td>1</td></tr> <tr><td>4195</td><td>CARE & SUBSIST-RENT TO OWNERS</td><td>A</td><td>1</td></tr> <tr><td>6810</td><td>CAPITAL LEASE PRINCIPAL</td><td>A</td><td>1</td></tr> </table>	2250	MISCELLANEOUS RENTALS	A	1	2253	RENTAL OF EQUIPMENT	A	1	2254	RENTAL OF MOTOR VEHICLES	A	1	2255	RENTAL OF BUILDINGS	A	1	2256	RENTAL OF LAND	A	1	2257	RENT SURCHARGE	A	1	2258	PARKING FEES	A	1	2260	RENTAL OF IT EQUIP - PC'S	A	1	2261	RENTAL OF IT EQUIP - SERVERS	A	1	2262	RENTAL OF IT EQUIP - NETWORK	A	1	2263	RENTAL OF IT EQUIP - OTHER	A	1	2266	RENTAL OF IT SOFTWARE - PC	A	1	2267	RENTAL OF IT SOFTWARE - SERVER	A	1	2268	RENTAL OF IT SOFTWARE- NETWORK	A	1	2270	RENTAL OF WATER RIGHTS	A	1	4195	CARE & SUBSIST-RENT TO OWNERS	A	1	6810	CAPITAL LEASE PRINCIPAL	A	1
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Box 2	\$10	<p>Royalties: Do not include surface royalties. They should be reported in box 1. Do not report oil or gas payments for a working interest in box 2; Report payments for working interests in box 7. Do not report timber royalties made under a pay-as-cut contract; report these timber royalties on Form 1099-S, Proceeds From Real Estate Transactions.</p>																																																																				
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Box 3	\$600	<p>Other Income: Jury Payments</p> <p>Reportable Damages (Contact Bob Jaros ar 303 866-3765 with Questions) Value of awards & prizes that are not for services performed</p> <p>Honoraria</p>																																																																				
	Any amount	Deceased employee wages paid to an estate or beneficiary																																																																				
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Box 4	Any amount	Fed Income Tax Withheld - Backup Withholding																																																																				
Box 6	\$600	<p>Medical and Health Care Payments: Doctors, dentists, optometrists, counselors, home health care workers, veterinarians</p>																																																																				

		Medical billing services, clinics, hospitals, and nursing homes		
		1940 PERSONAL SVCS - MEDICAL SVCS	A	6
		2710 PURCHASED MEDICAL SERVICES	A	6
Box 7	\$600	<p>Non Employee Compensation: Fees, Bonuses, Commissions</p> <p>Value of awards and prizes for services performed</p> <p>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</p> <p>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 vendors for which the vendor does not account to the payer Fees paid to Entertainers Taxable fringe benefits to vendors Vacation allowance to vendors Gross oil and gas payments for a working interest Commissions paid to licensed lottery ticket sales agents</p>		
		1330 BOARD MEMBER'S COMPENSATION	A	7
		1910 PERSONAL SVCS - TEMPORARY SVCS	A	7
		1920 PERSONAL SVCS - PROFESSIONAL	A	7
		1930 PURCHASED SERVICE - LITIGATION	A	7
		1960 PERSONAL SVCS- IT - HARDWARE	A	7
		1961 PERSONAL SVCS- IT - SOFTWARE	A	7
		1962 PERSONAL SVCS- IT - CONSULTING	A	7
		2110 WATER AND SEWERAGE SERVICES	A	7
		2150 OTHER CLEANING SERVICES	A	7
		2160 CUSTODIAL SERVICES	A	7
		2170 WASTE DISPOSAL SERVICES	A	7
		2180 GROUNDS MAINTENANCE	A	7
		2190 SNOW PLOWING SERVICES	A	7
		2210 OTHER MAINTENANCE/REPAIR SVCS	A	7
		2220 BLDG MAINTENANCE/REPAIR SVCS	A	7
		2230 EQUIP MAINTENANCE/REPAIR SVCS	A	7
		2231 IT HARDWARE MAINT/REPAIR SVCS	A	7
		2232 IT SOFTWARE MNTC/UPGRADE SVCS	A	7
		2240 MOTOR VEH MAINT/REPAIR SVCS	A	7
		2310 PURCHASED CONSTRUCTION SVCS	A	7
		2311 CONSTRUCTION CONTRACTOR SVCS	A	7
		2312 CONSTRUCTION CONSULTANT SVCS	A	7
		2610 ADVERTISING	A	7
		2611 PUBLIC RELATIONS	A	7
		2612 OTHER MARKETING EXPENSES	A	7
		2641 OTHER ADP BILLINGS-PURCH SERV	A	7
		2680 PRINTING/REPRODUCTION SERVICES	A	7
		2690 LEGAL SERVICES	A	7
		2820 OTHER PURCHASED SERVICES	A	7
		2830 OFFICE MOVING-PUR SERV	A	7
		4119 CLAIMANT ATTORNEY FEES	A	7
		4161 SALES/COLLECTN COMMISSION EXPS	A	7
		4162 BONUS EXPENSE	A	7
		4163 PROMOTIONAL TICKET EXPENSE	A	7
		4190 PATIENT & CLIENT CARE EXPENSES	A	7

		4192	CARE & SUBSIST-OTHER VEND SVCS	A	7
		6510	CAPITALIZED PROFESSIONAL SVCS	A	7
		6511	CAP PERSONAL SVCS-IT/HARDWARE	A	7
		6512	CAP PERSONAL SVCS-IT/SOFTWARE	A	7
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			
		4118	GROSS PROCEEDS TO ATTORNEYS	A	C

Income Type	Amount	Form 1099-INT			
Box 1	600	4116	JUDGMENT INTEREST	6	1
		4150	INTEREST EXPENSE	6	1
		4151	INTEREST - LATE PAYMENTS	6	1
Box 8	Any amount	6720	BOND/NOTE/COP INTEREST	6	8
		6820	CAPITAL LEASE INTEREST	6	8

1099 Reportable Payments – Other Information

- 1099 reportable object codes are defined on the COFRS OBJT Table.

Payments for a combination of merchandise and services are reportable. For example, if one hired an 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. <http://www.irs.gov/pub/irs-pdf/i1099msc.pdf>

- 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 a law firm or other provider of legal services.** <http://www.irs.gov/pub/irs-pdf/i1099msc.pdf>

Includes payments to court reporters.

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 consists of the attorney fee. This type of payment is reported with the attorney’s TIN regardless of whether the attorney is the exclusive payee, regardless of the address on the payment. 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 (in COFRS they will get 1099 unless they are a corp)
- ♦ 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* 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.

1099-MISC Reporting for Purchasing & Travel Card Transactions

For CY 2010 the IRS requires that purchasing cards payments follow the regular 1099 reporting requirements. Agencies are responsible for adding 1099 reportable payments to vendor income totals for proper 1099 reporting.

For CY 2011 - Payments No 1099 Reporting Required.

For CY 2012 - Report only payments \$10,000 and over and withhold 3%.

Because purchasing & travel card payments aren't picked up by the COFRS 1099 Reporting subsystem, you may have to do some additional accounting work in order to meet the reporting criteria for 1099s.

To decide if additional accounting entries are necessary for 1099 reporting purposes, two questions must be answered.

1. **Is the type of purchase 1099 reportable? - See IRS MCC List**
 - If NO, no additional accounting for 1099 purposes is required.
 - If YES, then the following question must be answered.
2. **Is the Vendor a reportable entity type?**
 - If NO, no additional accounting for 1099 purposes is required.
 - If YES, the payments must be captured for 1099 reporting.
 - a) A vendor record must exist or be added to the COFRS *VEND* Table.
 - b) A COFRS JV transaction must be entered using the vendor code and a reportable object code on the debit side of the entry. Do not use the vendor code on both the debit and credit side s of the entry or the amounts will net and will not be reflected on the 1099 reports.

Optional Procedure for P Card 1099 Reporting - IRS MCC Code List

- Certain payment card transactions are not required to be reported if the payment card organization has assigned a merchant/payee a Merchant Category Code (MCC) indicating that reporting is not required. **A cardholder/payor may rely on the MCC assigned to a merchant/payee to determine if a payment card transaction with that merchant/payee is subject to reporting under section 6041 or section 6041A.** For more information and a list of merchant types with corresponding MCCs, see Revenue Procedure 2004-43 available at www.irs.gov/irb/2004-31_IRB/ar17.html.

What Is The Relationship Between Income Types and Object Codes In COFRS?

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.

1099-MISC Income Type /Object Code Table Chart

INCOME TYPE / OBJECT CODE TABLE								
For Forms 1099-MISC (Rev 12/2008)								
Type 1	Type 2	Type 3	Type 6	Type 7				TYPE C Box 14
Rent	Royalties	Other Income	Medical	Non Employee Compensation				Attorney Gross Payments
2250	4230	1310	1940	1330	2110	2310	4119	4118
2253		411A	2710	1910	2150	2311	4161	
2254		4111	2711	1920	2160	2312	4162	
2255		4114	2712	1930	2170	2610	4163	
2256		4115		1960	2180	2611	4190*	
2257		4117		1961	2190	2612	4192	
2258		5781		1962	2210	2641	6510	
2260		5791			2220	2680	6511	
2261		5881			2230	2690	6512	
2262		5891			2231	2820		
2263					2232	2830	**Chg'd for 2009	
2266					2240		(was type 6)	
2267								
2268								
2270								
4195								
6810								

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

Increase In Information Return Penalties

Section 2102 of the Small Business Jobs Act of 2010 increased penalties for failure to file information returns, failure to furnish correct payee statements, and for intentional disregard of the law.

Under section 6721 of the Internal Revenue Code, penalties may be assessed for failure to file correct information returns by the due date, without reasonable cause. This includes forms in the 1099 series. The penalty may also apply if you show incomplete or incorrect information, or file on paper when you were required to file electronically, or fail to file machine readable paper forms.

For returns required to be filed January 1, 2011, or later, the penalty for each information return filed is as follows:

- \$30 per return if you correctly file within 30 days; the maximum penalty is \$250,000 per year. For small businesses, the maximum penalty is \$75,000 per year.
- \$60 per return if you correctly file more than 30 days after the due date but by August 1; the maximum penalty is \$500,000 per year. For small businesses, the maximum is \$200,000 per year.
- \$100 per return if you correctly file after August 1; the maximum penalty is \$1,500,000 per year. For small businesses, the maximum penalty is \$500,000 per year.

The penalty for failure to furnish correct payee statements under IRC 6722 increases to \$100 per return. The maximum penalty under this provision is \$1,500,000 per year. For small businesses, the maximum penalty is \$500,000 per year. These penalties may be reduced as follows:

- For failures corrected within 30 days after the due date, the penalty is reduced to \$30 per return. The maximum penalty is \$250,000 per year. For small businesses, the maximum penalty is \$75,000 per year.
- For failures corrected on or before August 1 the penalty is reduced to \$60 per return. The maximum penalty is \$500,000 per year. For small businesses, the maximum is \$200,000 per year.

Small businesses for this purpose are those with gross receipts of not more than \$5,000,000.

The penalty for intentional disregard is \$250 per return for all filers. There is no maximum annual amount for this penalty.

Beginning in 2012, these amounts will be adjusted annually for inflation.

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
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
2010	February 28, 2011	September 1, 2014

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 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 Address
- Other _____

99TX Table Tips

- ❑ A 99TX record must be entered before the 1099 table record is added or changed.
- ❑ Because 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.
- ❑ The **header** and **text lines** on the 99TX record must be ADDED. They cannot be scanned until after you add them. (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-*L00X 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 subtracting.

To Enter a 99TX Record

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

1. Put an "A" in the ACTION field (**If you forget to put "A" when you hit enter - all your work disappears**)
2. Enter both the header and lines information before hitting ENTER
3. Enter the current **CALENDAR YEAR** in the YR field (NOT THE FISCAL YEAR)
4. Enter A in the RETURN TYPE field for 1099-MISC; enter 6 for 1099-INT
5. Enter your 3 byte COFRS agency 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.)

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**

OBJT	OBJT NAME	1099
1110	SPS REGULAR FT WAGES	
1111	SPS REGULAR PT WAGES	
1112	SPS REGULAR FT WAGES- FURLOUGH	
1113	SPS REGULAR PT WAGES- FURLOUGH	
1120	SPS TEMPORARY FT WAGES	
1121	SPS TEMPORARY PT WAGES	
1122	SPS TEMPORARY FT WGS- FURLOUGH	
1123	SPS TEMPORARY PT WGS- FURLOUGH	
1130	SPS OVERTIME WAGES	
1131	SPS SHIFT DIFFERENTIAL WAGES	
1140	SPS ANNUAL LEAVE PAYMENTS	
1141	SPS SICK LEAVE PAYMENTS	
1142	SPS SICK LEAVE CONVERSION PAY	
1210	CN REGULAR FT WAGES	
1211	CN REGULAR PT WAGES	
1212	CN REGULAR FT WAGES- FURLOUGH	
1213	CN REGULAR PT WAGES- FURLOUGH	
1220	CN TEMPORARY FT WAGES	
1221	CN TEMPORARY PT WAGES	
1222	CN TEMPORARY FT WGS- FURLOUGH	
1223	CN TEMPORARY PT WGS- FURLOUGH	
1230	CN OVERTIME WAGES	
1231	CN SHIFT DIFFERENTIAL WAGES	
1240	CN ANNUAL LEAVE PAYMENTS	
1241	CN SICK LEAVE PAYMENTS	
1242	CN SICK LEAVE CONVERSION PAY	
1250	OTHER CLIENT WAGES	
1260	STUDENT HOURLY WAGES	
1280	PATIENT WAGES	
1300	OTHER EMPLOYEE WAGES	
1310	HONORARIUM	A 3
1320	PER DIEM WAGES	
1330	BOARD MEMBER'S COMPENSATION	A 7
1340	EMPLOYEE CASH INCENTIVE AWARDS	
1350	EMPLOYEE NON-CASH INCENTIVES	
1360	NON-BASE BUILDING PERFORMANCE	
1370	EMP COMMISSION INCENTIVE PAY	
1510	SPS DENTAL INSURANCE	

1511	SPS HEALTH INSURANCE	
1512	SPS LIFE INSURANCE	
1513	SPS DISABILITY	
1520	SPS FICA-MEDICARE CONTRIBUTION	
1521	SPS OTHER RETIREMENT PLANS	
1522	SPS PERA	
1523	SPS MATCHMAKER CONTRIBUTION	
1524	SPS PERA-AMORT EQUAL DISBURSMT	
1525	SPS PERA-SUPPL AMORT EQUAL DIS	
1530	SPS OTHER EMPLOYEE BENEFITS	
1531	SPS HIGHER ED TUITION REIMBURS	
1532	SPS UNEMPLOYMENT COMPENSATION	
1533	SPS WORKERS' COMPENSATION	
1610	CN DENTAL INSURANCE	
1611	CN HEALTH INSURANCE	
1612	CN LIFE INSURANCE	
1613	CN DISABILITY	
1620	CN FICA-MEDICARE CONTRIBUTIONS	
1621	CN OTHER RETIREMENT PLANS	
1622	CN PERA	
1623	CN MATCHMAKER CONTRIBUTION	
1624	CN PERA-AMORT EQUAL DISBURSMNT	
1625	CN PERA-SUPPL AMORT EQUAL DISB	
1630	CN OTHER EMPLOYEE BENEFITS	
1631	CN HIGHER ED TUITION REIMBURSE	
1632	CN WORKERS' COMPENSATION	
1633	CN UNEMPLOYMENT COMPENSATION	
1640	CLIENT WORKERS' COMPENSATION	
1810	COMP ABSENCE -ANNUAL LEAVE	
1820	COMP ABSENCE -SICK LEAVE	
1890	SHADOW P/R WITH BURDEN-CONTRA	
1910	PERSONAL SVCS - TEMPORARY SVCS	A 7
1920	PERSONAL SVCS - PROFESSIONAL	A 7
1930	PURCHASED SERVICE - LITIGATION	A 7
1940	PERSONAL SVCS - MEDICAL SVCS	A 6
1950	PERSONAL SVCS-OTHER STATE AGEN	
1960	PERSONAL SVCS- IT - HARDWARE	A 7
1961	PERSONAL SVCS- IT - SOFTWARE	A 7
1962	PERSONAL SVCS- IT - CONSULTING	A 7
2110	WATER AND SEWERAGE SERVICES	A 7
2150	OTHER CLEANING SERVICES	A 7
2160	CUSTODIAL SERVICES	A 7
2170	WASTE DISPOSAL SERVICES	A 7
2180	GROUNDS MAINTENANCE	A 7
2190	SNOW PLOWING SERVICES	A 7
2210	OTHER MAINTENANCE/REPAIR SVCS	A 7
2220	BLDG MAINTENANCE/REPAIR SVCS	A 7
2230	EQUIP MAINTENANCE/REPAIR SVCS	A 7
2231	IT HARDWARE MAINT/REPAIR SVCS	A 7

2232	IT SOFTWARE MNTC/UPGRADE SVCS	A 7
2240	MOTOR VEH MAINT/REPAIR SVCS	A 7
2250	MISCELLANEOUS RENTALS	A 1
2251	RENTAL/LEASE MOTOR POOL VEH	
2252	RENTAL/MOTOR POOL MILE CHARGE	
2253	RENTAL OF EQUIPMENT	A 1
2254	RENTAL OF MOTOR VEHICLES	A 1
2255	RENTAL OF BUILDINGS	A 1
2256	RENTAL OF LAND	A 1
2257	RENT SURCHARGE	A 1
2258	PARKING FEES	A 1
2259	PARKING FEE REIMBURSEMENT	
2260	RENTAL OF IT EQUIP - PC'S	A 1
2261	RENTAL OF IT EQUIP - SERVERS	A 1
2262	RENTAL OF IT EQUIP - NETWORK	A 1
2263	RENTAL OF IT EQUIP - OTHER	A 1
2266	RENTAL OF IT SOFTWARE - PC	A 1
2267	RENTAL OF IT SOFTWARE - SERVER	A 1
2268	RENTAL OF IT SOFTWARE- NETWORK	A 1
2270	RENTAL OF WATER RIGHTS	A 1
2310	PURCHASED CONSTRUCTION SVCS	A 7
2311	CONSTRUCTION CONTRACTOR SVCS	A 7
2312	CONSTRUCTION CONSULTANT SVCS	A 7
2510	IN-STATE TRAVEL	
2511	IN-STATE COMMON CARRIER FARES	
2512	IN-STATE PERS TRAVEL PER DIEM	
2513	IN-STATE PERS VEHICLE REIMBSMT	
2514	STATE-OWNED AIRCRAFT	
2515	STATE-OWNED VEHICLE CHARGE	
2516	IN-STATE PERS AIRCRAFT REIMBST	
2520	IN-STATE TRAVEL/NON-EMPLOYEE	
2521	IS/NON-EMPL - COMMON CARRIER	
2522	IS/NON-EMPL - PERS PER DIEM	
2523	IS/NON-EMPL - PERS VEH REIMB	
2524	NON-EMPL STATE OWNED AIRCRAFT	
2525	NON-EMPL - STATE OWNED VEH CHG	
2530	OUT-OF-STATE TRAVEL	
2531	OS COMMON CARRIER FARES	
2532	OS PERSONAL TRAVEL PER DIEM	
2533	OS PERS VEHICLE REIMBURSEMENT	
2540	OUT-OF-STATE TRAVEL/NON-EMPL	
2541	OS/NON-EMPL - COMMON CARRIER	
2542	OS/NON-EMPL - PERS PER DIEM	
2543	OS/NON-EMPL - PERS VEH REIMB	
2550	OUT-OF-COUNTRY TRAVEL	
2551	OC COMMON CARRIER FARES	
2552	OC PERS TRAVEL REIMBURSEMENT	
2560	OUT-OF-COUNTRY TRAVEL/NON-EMPL	
2561	OC/NON-EMPL - COMMON CARRIER	
2562	OC/NON-EMPL - PERS TRAV REIMB	

2610	ADVERTISING	A 7
2611	PUBLIC RELATIONS	A 7
2612	OTHER MARKETING EXPENSES	A 7
2630	COMM SVCS FROM DIV OF TELECOM	
2631	COMM SVCS FROM OUTSIDE SOURCES	
2632	MNT PAYMENTS TO DPA	
2640	GGCC BILLINGS-PURCH SERV	
2641	OTHER ADP BILLINGS-PURCH SERV	A 7
2650	OIT PURCHASED SERVICES	
2660	INSURANCE, OTHER THAN EMP BENE	
2661	INDEMNITY CLAIMS	
2662	MEDICAL CLAIMS	
2663	WORKERS COMP SURCHARGE	
2670	EDUCATION SRVC FR HE ENTERPRIS	
2680	PRINTING/REPRODUCTION SERVICES	A 7
2681	PHOTOCOPY REIMBURSEMENT	
2690	LEGAL SERVICES	A 7
2710	PURCHASED MEDICAL SERVICES	A 6
2711	X-PUR MEDIC SERV ACCRL ODD FYS	A 6
2712	X-PUR MEDIC SERV ACCRL EVEN FY	A 6
2713	MEDICAL INS PREMIUMS - CLIENTS	
2720	INMATE PAY	
2810	FREIGHT	
2820	OTHER PURCHASED SERVICES	A 7
2830	OFFICE MOVING-PUR SERV	A 7
2831	STORAGE-PUR SERV	
3110	OTHER SUPPLIES & MATERIALS	
3111	AGRICULTURAL SUPPLIES	
3112	AUTOMOTIVE SUPPLIES	
3113	CLOTHING AND UNIFORM ALLOWANCE	
3114	CUSTODIAL AND LAUNDRY SUPPLIES	
3115	DATA PROCESSING SUPPLIES	
3116	NONCAP IT - PURCHASED PC SW	
3117	EDUCATIONAL SUPPLIES	
3118	FOOD AND FOOD SERV SUPPLIES	
3119	MEDICAL LABORATORY & SUPPLIES	
3120	BOOKS/PERIODICALS/SUBSCRIPTION	
3121	OFFICE SUPPLIES	
3122	PHOTOGRAPHIC SUPPLIES	
3123	POSTAGE	
3124	PRINTING/COPY SUPPLIES	
3125	RECREATIONAL SUPPLIES	
3126	REPAIR & MAINTENANCE SUPPLIES	
3127	ROAD MAINTENANCE MATERIALS	
3128	NONCAPITALIZED EQUIPMENT	
3129	PHARMACEUTICALS	
3130	NON-MEDICAL LAB & SUPPLIES	
3131	NONCAPITALIZED BUILDING MAT'LS	
3132	NONCAP OFFICE FURN/OFFICE SYST	
3139	NONCAPITLIZD FIXED ASSET OTHER	

3140	NONCAPITALIZED IT - PC'S	
3141	NONCAPITALIZED IT - SERVERS	
3142	NONCAPITALIZED IT - NETWORK	
3143	NONCAPITALIZED IT - OTHER	
3146	NONCAP IT-PURCHASED SERVER SW	
3147	NONCAP IT-PURCHASED NETWORK SW	
3216	X-NONCAP IT - LEASED SOFTWARE	
3910	OTHER ENERGY CHARGES	
3920	BOTTLED GAS	
3930	COAL	
3940	ELECTRICITY	
3950	GASOLINE	
3960	HEATING OIL	
3970	NATURAL GAS	
3980	STEAM	
4100	OTHER OPERATING EXPENSES	
4105	BANK CARD FEES	
4110	LOSSES	
411A	JUROR SERVICE PAYMENTS	A 3
4111	PRIZES AND AWARDS	A 3
4112	ACT DAMAGES - PHYS INJ/ILLNESS	
4113	ACTUAL DAMAGES - PROPERTY	
4114	PUNITIVE DAMAGES-PHYS INJ/ILL	A 3
4115	PUNITIVE DAMAGES-OTHER	A 3
4116	JUDGMENT INTEREST	6 1
4117	REPORTBLE CLAIMS AGAINST STATE	A 3
4118	GROSS PROCEEDS TO ATTORNEYS	A C
4119	CLAIMENT ATTORNEY FEES	A 7
4120	BAD DEBT EXPENSE	
4130	DEPRECIATION EXPENSE	
4140	DUES AND MEMBERSHIPS	
4150	INTEREST EXPENSE	6 1
4151	INTEREST - LATE PAYMENTS	6 1
4160	LOTTERY PRIZES	
4161	SALES/COLLECTN COMMISSION EXPS	A 7
4162	BONUS EXPENSE	A 7
4163	PROMOTIONAL TICKET EXPENSE	A 7
4170	MISCELLANEOUS FEES AND FINES	
4180	OFFICIAL FUNCTION	
4181	CUSTOMER WORKSHOPS	
4190	PATIENT & CLIENT CARE EXPENSES	A 7
4192	CARE & SUBSIST-OTHER VEND SVCS	A 7
4193	CARE & SUBSIST-CLIENT BENEFITS	
4194	CARE & SUBSIST-PROG SUPPLIES	
4195	CARE & SUBSIST-RENT TO OWNERS	A 1
4196	CARE & SUBSIST-RENT TO CLIENTS	
4197	CARE & SUBSIST-UTILITY PMTS	
4200	PURCHASE DISCOUNTS	
4210	PURCHASE OF HIGHWAY ROW	
4220	REGISTRATION FEES	

4221	OTHER EDUCATIONAL - W2 RPT	
4230	ROYALTIES	A 2
4240	EMPLOYEE MOVING EXPENSES	
4250	HEALTH INSURANCE CLAIMS PAID	
4255	HEALTH INSURANCE PREMIUMS PAID	
4256	OTHER BENEFIT PLAN EXPENSE	
4260	NONEMPLOYEE REIMBURSEMENTS	
4270	LOAN CANCELLATIONS	
4301	INVENTORY ADJ - INCREASE	
4302	INVENTORY ADJ - DECREASE	
4303	INVENTORY ADJ - SAMPLES/DONAT	
4910	COST OF GOODS SOLD	
4920	X-HE INTERNAL SALES/SERV (CR)	
5110	GRANTS-CITIES	
5120	GRANTS-COUNTIES	
5140	GRANTS-INTERGOVERNMENTAL	
5150	GRANTS-LOCAL DISTRICT COLLEGES	
5160	GRANTS-OTHER STATES	
5170	GRANTS-SCHOOL DISTR	
5180	GRANTS-SPECIAL DIST	
5410	PURCH SERV-CITIES	
5420	PURCH SERV-COUNTIES	
5430	PURCH SERV-FEDERAL GOVERNMENT	
5440	PURCH SERV-INTERGOVERNMENTAL	
5450	PURCH SERV-LOCAL DIST COLLEGES	
5460	PURCH SERV-OTHER STATES	
5470	PURCH SERV-SCHOOL DISTRICTS	
5480	PURCH SERV-SPECIAL DISTRICTS	
5510	DISTRIBUTIONS-CITIES	
5520	DISTRIBUTIONS-COUNTIES	
5530	DISTRIBUTIONS-LOCAL DIST COLL	
5540	DISTRIBUTIONS-OTHER STATES	
5550	DISTRIBUTIONS-SCHOOL DISTRICTS	
5555	DIST FM LB AVS & LDC	
5560	DISTRIBUTIONS-SPECIAL DISTRICT	
5570	DISTRIBUTIONS-INTERGOV ENTITY	
5610	REFUNDS TO CITIES	
5620	REFUNDS TO COUNTIES	
5630	REFUNDS TO FEDERAL GOVERNMENT	
5640	REFUNDS TO INTERGOVERNMENTAL	
5650	REFUNDS TO LOCAL DIST COLLEGES	
5660	REFUNDS TO OTHER STATES	
5670	REFUNDS TO SCHOOL DISTRICTS	
5680	REFUNDS TO SPECIAL DISTRICTS	
5770	PASS-THRU FED GRANT INTRAFUND	
5771	PASS-THRU FED GRANT INTERFUND	
5775	STATE GRANT/CONTRACT INTRAFUND	
5776	STATE GRANT/CONTRACT INTERFUND	
5781	GRANTS TO NONGOV/ORGANIZATIONS	A 3
5791	GRANTS TO INDIVIDUALS	A 3

5881	DISTRIBUTIONS TO NONGOV/ORGAN	A 3
5882	CWCB LOANS TO NONGOV/ORGAN	
5891	DISTRIBUTIONS TO INDIVIDUALS	A 3
5892	STUDENT FINANCIAL AID	
5893	UNCLAIMED PROP/ESCHEATS PMTS	
5894	NONTAXABLE PMTS TO INDIVIDUALS	
5895	UNEMPLOYMENT BENEFIT PAYMENTS	
5896	FIN AID SCHOLARSHIP ALLOWANCE	
5897	CWCB LOANS TO INDIVIDUALS	
5898	COLLEGE OPPORTNT FUND STIPENDS	
5991	REFUNDS TO OTHER STATE AGENCY	
5992	REFUNDS TO NONGOV/ORGANIZATION	
5993	REFUNDS TO INDIVIDUALS	
6001	IN-KIND MATCH	
6110	BUILDINGS-DIRECT PURCHASE	
6120	LAND-DIRECT PURCHASE	
6130	LAND IMPROVEMENTS-DIR PURCHASE	
6140	LEASEHOLD IMPROV-DIR PURCHASE	
6180	OTHER REAL PROPERTY-DIR PURCH	
6210	X-IT CAPITAL ASSET DIRECT PURC	
6211	IT PC'S - DIRECT PURCHASE	
6212	IT SERVERS - DIRECT PURCHASE	
6213	IT PC SW - DIRECT PURCHASE	
6214	IT OTHER - DIRECT PURCHASE	
6215	IT NETWORK - DIRECT PURCHASE	
6216	IT SERVER SW - DIRECT PURCHASE	
6217	IT NETWORK SW- DIRECT PURCHASE	
6220	X-FURNITURE & FIXTURES-DIR PUR	
6221	X-DO NOT USE--	
6222	OFFICE FURN/OFF SYSTEM-DIR PUR	
6224	OTHER FURN & FIXTURES-DIR PUR	
6230	MOTOR VEH/BOATS/PLANES-DIR PUR	
6250	LIBRARY MATERIALS-DIRECT PURCH	
6260	LABORATORY EQUIPMENT-DIR PURCH	
6280	OTHER CAP EQUIPMENT-DIR PURCH	
6281	X-DO NOT USE--	
6310	BUILDINGS-LEASE PURCHASE	
6320	LAND-LEASE PURCHASE	
6330	LAND IMPROVEMENTS-LEASE PURCH	
6340	LEASEHOLD IMPROV-LEASE PURCH	
6380	OTHER REAL PROP-LEASE PURCHASE	
6410	X-IT CAPITAL ASSET LEASE PURCH	
6411	IT PC'S - LEASE PURCHASE	
6412	IT SERVERS - LEASE PURCHASE	
6413	IT PC SW - LEASE PURCHASE	
6414	IT OTHER - LEASE PURCHASE	
6415	IT NETWORK - LEASE PURCHASE	
6416	IT SERVER SW - LEASE PURCHASE	
6417	IT NETWORK SW - LEASE PURCHASE	
6420	FURNITURE & FIXTURES-LEASE PUR	

6430	MOTOR VEH/BOATS/PLANES-LEASE P	
6460	LABORATORY EQUIPMENT-LEASE PUR	
6480	OTHER CAP EQUIPMENT-LEASE PUR	
6500	GAIN/LOSS OBJECT (SPEC)	
6510	CAPITALIZED PROFESSIONAL SVCS	A 7
6511	CAP PERSONAL SVCS-IT/HARDWARE	A 7
6512	CAP PERSONAL SVCS-IT/SOFTWARE	A 7
6610	H.ED.CAPITALIZATION CLEARING	
6710	BOND/NOTE/COP PRINCIPAL	
6720	BOND/NOTE/COP INTEREST	6 8
6730	BOND/NOTE/COP PREMIUM AMORTIZN	
6740	REFNDG GAIN/LOSS AMORTIZATION	
6810	CAPITAL LEASE PRINCIPAL	A 1
6820	CAPITAL LEASE INTEREST	6 8