

2014  
State of Colorado  
COFRS 1099 Information  
For  
Reports Review Workshop



**COLORADO**

**Office of the State Controller**

Department of Personnel  
& Administration

Questions? Call Angela Lujan 303 866-3850



## Contents

Important 1099 Dates and Deadlines for Tax Year 2014 .....	4
Valid Entries to VEND Table by Entity Type Chart.....	5
1099 Reportable Payments Chart by Form, Box Number, and OBJT .....	6
1099 Reportable Payments – Other Information .....	9
Exceptions to 1099-MISC Reporting .....	10
What Is The Relationship Between Income Types and Object Codes In COFRS?.....	11
1099-MISC Income Type /Object Code Table Chart.....	11
Tax Exempt Entities that Do Not Get a 1099 .....	12
IRS Increases to 1099 Penalties .....	13
1099 Records Retention Chart.....	14
Vendor File Entry Errors .....	15
99TX Table Tips.....	16
To Enter a 99TX Record.....	17
99TX , 1099, and TIN1 Table Samples.....	18
2014 COFRS Reports Review Checklist .....	21
VENDOR DETAILS REVIEW on T9902TY .....	21
PAYMENT DETAIL REVIEW on T9902RY .....	22
ITEMS TO REVIEW on the T9903R .....	22
2014 COFRS OBJECT CODE TABLE.....	23

## Important 1099 Dates and Deadlines for Tax Year 2014

### ONLY RELATED TO COFRS

#### November 11, 2014 - Wednesday

- ❑ T9902RY and T9903 COFRS Reports Available on Document Direct

#### November 17, 2014 - Monday

- ❑ 1099 Reports Review Workshop 1:30 - 3:30 PM  
Office of the State Controller, 1525 Sherman St 1st Floor, Conference Ctr Room 104

#### November 21, 2014 - Friday

- ❑ 1099 Reports Review Workshop 9:30 - 11:30 AM  
Office of the State Controller, 1525 Sherman St 1st Floor, Conference Ctr Room 104

#### November 21, 2014 - Friday

- ❑ 1099 Reports Review Workshop 1:30 - 3:30 PM  
Office of the State Controller, 1525 Sherman St 1st Floor, Conference Ctr Room 104

#### December 31, 2014 - Wednesday

- ❑ Agency deadline to send VEND changes to OSC
- ❑ Agency deadline to send warrant cancellation and reissue requests to OSC

**Valid Entries to VEND Table 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	<b>NAME OF OWNER</b> LAST NAME COMMA SPACE FIRST NAME	OWNER'S NAME ON FIRST LINE  <b>MUST NOT HAVE A BUSINESS NAME ON FIRST LINE</b>
SINGLE MEMBER LLC Member is Individual (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 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
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	
<b>Box 1</b>	\$600	<b>Rents:</b> Rentals and leases of land, buildings, homes, offices, conference rooms, motor vehicles, office and other equipment;  Surface Royalties Rental assistance payments to property owners	
		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
<b>Box 2</b>	\$10	<b>Royalties:</b> 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.	
		4230**	ROYALTIES A 2
		<b>**For 2014 will be reported in Box 3 – In 2015 reported in Box 2</b>	
<b>Box 3</b>	\$600	<b>Other Income:</b> Jury Payments  Reportable Damages (Contact Bob Jaros at 303 866-3765 with Questions) Value of awards & prizes that are not for services performed  Honoraria Deceased employee wages paid to an estate or beneficiary	
		1310	HONORARIUM A 3
		4111	PRIZES AND AWARDS A 3
		4114	PUNITIVE DAMAGES-PHYS INJ/ILL A 3
		4115	PUNITIVE DAMAGES-OTHER A 3
		4117	REPORTBLE CLAIMS AGAINST STATE A 3
		5781	GRANTS TO NONGOV/ORGANIZATIONS A 3
		5791	GRANTS TO INDIVIDUALS A 3
		5881	DISTRIBUTIONS TO NONGOV/ORGAN A 3
		5891	DISTRIBUTIONS TO INDIVIDUALS A 3
		411A	JUROR SERVICE PAYMENTS A 3
		4230	Royalties** Box 3 for 2014 only A 3

<b>Box 4</b>	Any Amount	<b>Fed Income Tax Withheld – Backup Withholding</b>
<b>Box 6</b>	\$600	<p>Medical and Health Care Payments:  Doctors, dentists, optometrists, counselors, home health care workers, veterinarians  Medical billing services, clinics, hospitals, and nursing homes</p> <p>1940 PERSONAL SVCS - MEDICAL SVCS A 6  2710 PURCHASED MEDICAL SERVICES A 6</p>
<b>Box 7</b>	\$600	<p><b>Non Employee Compensation:</b>  Fees, Bonuses, Commissions</p> <p>Value of awards and prizes <b>for services</b> 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 <b>for which the vendor does not account to the payer</b>  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> <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</p>

		4140 DUES and MEMBERSHIPS	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
		4220 REGISTRATION FEES	A 7
		6510 CAPITALIZED PROFESSIONAL SVCS	A 7
		6511 CAP PERSONAL SVCS-IT/HARDWARE	A 7
		6512 CAP PERSONAL SVCS-IT/SOFTWARE	A 7
<b>Box 14</b>	\$600	<b>Gross Proceeds Paid to Attorney or Law Firm:</b> 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 <b>C</b> (rpts in box 14)

Income Type	Amount	Form 1099-INT	
<b>Box 1</b>	\$600	4116 JUDGMENT INTEREST	6 1
		4150 INTEREST EXPENSE	6 1
		4151 INTEREST - LATE PAYMENTS	6 1
<b>Box 8</b>	\$10	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.

- ◆ 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.**

Legal services include 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:

- ♦ Any payment made using a Purchasing & Travel Card
- ♦ 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.

### **Treatment of qualified *Medicaid waiver payments* under § 131 –New for 2014**

To achieve consistent federal tax treatment of Medicaid waiver payments among the states and individual care providers, this notice provides that **as of January 3, 2014**, the Service will treat qualified Medicaid waiver payments as difficulty of care payments under § 131(c) that are excludable under § 131, and this treatment will apply whether the care provider is related or unrelated to the eligible individual.

## 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, and 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

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	Will be Reported in Box 3 for 2014	411A	2710	1910	2150	2311	4140*	
2254		4111	2711	1920	2160	2312	4161	
2255		4114	2712	1930	2170	2610	4162	
2256		4115		1960	2180	2611	4163	
2257		4117		1961	2190	2612	4190	
2258		Use income type 3 for 2014	4230*	1962	2210	2641	4192	
2260			5781		2220	2680	4220*	
2261			5791		2230	2690	6510	
2262			5881		2231	2820	6511	
2263			5891		2232	2830	6512	
2266				2240		8120		
2267						**Chgd in 2011 to 1099=Y		
2268								
2270								
4195								
6810								

For 1099-INT Returns the Return Type is 6 - Object Codes are:  
 4116 = Income type 1  
 4150 = Income type 1  
 4151 = Income type 1  
 6720 = Income type 8  
 6820 = Income type 8

## **Tax Exempt Entities that do not get a 1099**

### **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

## IRS Increases to 1099 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.

## 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.

### 1099 Records Retention Chart

<b>TAX YEAR</b>	<b>FILING DUE DATE</b>	<b>1099 COPIES &amp; REPORTS DESTRUCTION DATE</b>
<b>2010</b>	March 31, 2011	<b>September 1, 2014</b>
<b>2011</b>	April 2, 2012	<b>September 1, 2015</b>
<b>2012</b>	April 1, 2013	<b>September 1, 2016</b>
<b>2013</b>	March 31, 2014	<b>September 1, 2017</b>
<b>2014</b>	March 31, 2015	<b>September 1, 2018</b>
<b>2015</b>	March 31, 2016	<b>September 1, 2019</b>

## 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
- Name/Tin Combo Does Not Match IRS Records

## 99TX Table Tips

- ❑ A 99TX record must be added 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. Use the OBJT/Inc Type Chart to find the income type for each object code.
- ❑ TIN is also a key field. To correct the TIN reported on a form, two 99TX records are required. One to reduce the income in the incorrect TIN, and the second to add the income to the correct TIN.
- ❑ The **header** and **text lines** on the 99TX record must be ADDED with an “A” in the Action field. They cannot be SCANNED (with S in Action field) until after you add them. (In other words, vendors only have a 99TX record after 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.
- ❑ Do not enter the vendor name. It is inferred from the master vendor TIN.
- ❑ Once a record and lines have been added, the EXISTING lines can be CHANGED with a “C” in the Action field. 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. It takes the place of the payment detail that is reported on the T9902R report and should include similar payment details.

### Minimum information required on the 99TX Table

- ❑ Payment detail = AD number; AD date; Object code; Amount (may enter as many line as needed)
- ❑ Total adjusted amount
- ❑ The final correct amount reported
- ❑ Reason for the manual adjustment (i.e. balance sheet used, wrong object code used, etc)
- ❑ Initials of person making the change and the date of the change

## 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.)

## Complete the Manual Correction by Entering a 1099 Table Record

1. Scan the 1099 Table by entering the key fields : YR, RETURN TYPE, AGENCY, & TAXPAYER ID
2. NOTE: Verify that the record that comes up is the correct vendor. If there is no 1099 record for the TIN you entered, the next TIN automatically comes up.
3. Enter an amount in MISSAPPLIED AMOUNT field. System will calculate 1099 REVISED AMT field

This table was populated with vendor income present as of the date of the T9902RY report. If there was no income, there will not be a 1099 Table record. If there is no 1099 record for the vendor, you must ADD one in two steps.

(1)

To ADD a 1099 Table record :

Enter "A" in Action field,

Enter the calendar year "14" in YR field,

Enter Return Type "A" for 1099-MISC or Return type "6" for 1099-INT

Enter the INCOME TYPE that corresponds with your 99TX Table entry.

Hit ENTER.

(2)

Then, ENTER a "C" in the ACTION field,

Tab down to the MISSAPPLIED field and enter an amount. Blank out 0.00 in MISSAPPLIED AMT,

Hit ENTER. The system calculates the (original) AMOUNT field + the MISSAPPLIED AMT and updates the ADJUSTED AMT. (So AMOUNT + MISSAPPLIED AMT = ADJUSTED AMT.)

**IMPORTANT:** The **1099 AMT REVISED** field is only used when we are correcting a form already filed with the IRS. Don't use it to adjust the income of forms not printed and filed.

**TIP:** If you enter an erroneous amount in MISSAPPLIED AMT field and want to change it, Blank out the number in the field and hit ENTER. 0.00 will be repopulated, and you can re-enter the amount.

**99TX , 1099, and TIN1 Table Samples**

ACTION: **A** SCREEN: 99TX USERID: \$DF11 11/14/14 03:46:32 PM  
H- 1099 TEXT TABLE  
KEY IS YR, RETURN TYPE, AGENCY, TAXPAYER ID, INCOME TYPE, AND TEXT LINE.

YR: **14** RETURN TYPE: **A** AGENCY: **XXX** TAXPAYER ID: **311111111**  
INCOME TYPE: **7** VENDOR NAME: 1099 Recipient LLC Do not enter - name is inferred from  
VEND)

TEXT	TEXT LINE
01- 12/7/10 PD TO WRONG OBJ CODE 2512 SHOULD BE 2820. PV11/1446 1546.49	001
02- 12/16/10 PD WRONG OBJ CODE 2512 SHOULD BE 2820. PV11/1539 2686.05	003
03- ADDED 4232.54 REVISED AMOUNT 32873.28 BOX 7	005
04- jm11/14/14	

ACTION: **C** SCREEN: 1099 USERID: \$DF11 11/14/14 03:48:20 PM  
VENDOR 1099 TABLE  
KEY IS CALENDAR-YEAR, RETURN-TYPE, AGENCY, TAXPAYER ID, INCOME TYPE

YR: **14** RETURN TYPE: **A** AGENCY: **XXX** TAXPAYER ID: **311111111**  
VENDOR NAME: 1099 Recipient LLC (Do not enter - inferred from VEND)

INCOME TYPE	AMOUNT	MISAPPLIED AMT	OUTSIDE PAYMENT
-----	-----	-----	-----
	RPT IND	1099 AMT REVISED	ADJUSTED 1099
-----	-----	-----	-----
01- 7	28,640.74 N	4,232.54 0.00	0.00 32,873.28

ACTION: **S** SCREEN: TIN1 USERID: \$DF11 11/14/14 03:50:53 PM  
TAXPAYER ID TABLE  
KEY IS CALENDAR YEAR, RETURN TYPE, TAXPAYER ID, AGENCY, INCOME TYPE

YEAR: **14** RETURN TYPE: **A** TAXPAYER ID: **311111111**  
VENDOR NAME: 1099 Recipient LLC (do not enter - inferred from VEND)

AGENCY	INCOME TYPE	RPT IND	ORIG/ADJUSTED 1099 AMOUNT	REVISED 1099 AMOUNT
-----	-----	---	-----	-----
01- XXX	7	N	32,873.28	0.00

## 99TX, 1099, and TIN1 Tables Screen prints

```

mainframe
QWS3270 Edit View Options Tools Help
ACTION: s SCREEN: 99TX USERID: $DF11 11/14/14 03:22:15 PM
H- 1099 TEXT TABLE
KEY IS YR, RETURN TYPE, AGENCY, TAXPAYER ID, INCOME TYPE, TEXT LINE.

YR: 10 RETURN TYPE: A AGENCY: CFA TAXPAYER ID: 311111111
INCOME TYPE: 7 VENDOR NAME:

TEXT TEXT LINE
-----
01- 12/7/10 PD TO WRONG OBJ CODE 2512 SHOULD BE 2820. PV11/1446 1546.49 001
02- 12/16/10 PD WRONG OBJ CODE 2512 SHOULD BE 2820. PV11/1539 2686.05 003
03- ADDED 4232.54 REVISED AMOUNT 32873.28 BOX 7 005
04-
05-
06-
07-
08-
09-
04-*L009 HEADER CHANGE

Connected to GGCC.state.co.us port 992 1/39 NUM 15:22:38 IBM-3278-2-E - YLUC

```

```

mainframe
QWS3270 Edit View Options Tools Help
ACTION: R SCREEN: 1099 USERID: $DF11 11/14/14 03:23:37 PM
VENDOR 1099 TABLE
KEY IS CALENDAR-YEAR, RETURN-TYPE, AGENCY, TAXPAYER ID, INCOME TYPE

YR: 10 RETURN TYPE: A AGENCY: CFA TAXPAYER ID: 311111111
VENDOR NAME:

INCOME TYPE AMOUNT MISAPPLIED AMT OUTSIDE PAYMENT
-----
RPT IND 1099 AMT REVISED ADJUSTED 1099
-----
01- 7 28,640.74 4,232.54 0.00
Y 0.00 32,873.28
02-
03-
04-
05-
02-*L009 HEADER CHANGE

Connected to GGCC.state.co.us port 992 1/39 NUM 15:23:54 IBM-3278-2-E - YLUC

```

mainframe  
 QWS3270 Edit View Options Tools Help  
 11/14/14 03:24:56 PM  
 ACTION: R SCREEN: TIN1 USERID: \$DF11\_  
 TAXPAYER ID TABLE  
 KEY IS CALENDAR YEAR, RETURN TYPE, TAXPAYER ID, AGENCY, INCOME TYPE  
 YEAR: 10 RETURN TYPE: A TAXPAYER ID: 311111111  
 VENDOR NAME:

	AGENCY	INCOME TYPE	RPT IND	ORIG/ADJUSTED 1099 AMOUNT	REVISED 1099 AMOUNT
01-	CFA	7	Y	32,873.28	0.00
02-					
03-					
04-					
05-					
06-					
07-					
08-					
09-					
10-					
11-					

02-\*L009 HEADER CHANGE

Connected to GGCC.state.co.us port 992 1/39 NUM 15:25:08 IBM-3278-2-E - YLUC

## 2014 COFRS Reports Review Checklist

### Items to Review on the T9902RY

This report lists all payments with reportable object codes made to vendors marked 1099=Y.

REMEMBER the vendor information was reported as of NOVEMBER 11. The information may have been corrected between then and now.

### **VENDOR DETAILS REVIEW on T9902TY**

- Determine if a vendor does not require a 1099 and should be reported on the 1099=NO report.
  - No ENTITY Types of G
  - No ENTITY Types of C (**except** medical and legal providers)
  
- NAME fields
  - NO business name as legal name for sole proprietorships
  
  - All names for a TIN s/b the same
  
  - Name s/b consistent with ENTITY Type
    - Example: You should not see an individual name as the legal name ) with a DBA name that is INC.
  
  - Look for 3-way name match on Payment side (left), 1099 side (right) and under the VENDOR LEDGER NAME. If not, why?
  
- ADDRESS fields will normally be the same on both the payment and 1099 side. If different addresses, review.
  - For example, landlords may have rent checks sent to the property manage address, and the 1099 sent to the landlord address.
  - Identical Street addresses on both sides with different city or zip indicates a problem.
  - CITY, ST and ZIP fields are usually the same on payment and 1099 sides, if not, why?
  - If payment has PO Box and 1099 side has street address, we usually need to change the 1099 side to the PO Box.
  - 1099 side addresses with DEPT xxx are lockbox addresses. 1099s usually not deliverable to lockboxes. Contact vendor.
  - You're looking for obviously incorrect combinations like Denver CA or San Diego CO.
  - All CO zip codes start with "8".
  - Does the vendor have a foreign address – Foreign vendors should only have a foreign vendor code [6 alpha and 3 numeric] are not reported on 1099. US vendors living abroad DO get a 1099 and need a regular vendor code equal to their SSN or EIN..
  
- EMPL field s/b N marked Y when vendor code does not start with 997 (EID-employer ID #)?
  - Only "997" vendor codes should be marked "Y".
  - Records with Y in EMPLOYEE field are not selected for Vendor Offset. Contractors and records set up for settlements must be eligible for Vendor Offset.
  
- HOLD field s/b NO – If HOLD is YES, look at the COMMENTS field
  - UNDELIVERABLE ADDRESS

- Check for alternate address records that may have a good address.
- Search for the name or phone number on Google or the online White or Yellow pages, or Secretary of State website
- IRS MISMATCH
  - Look at W-9 used to enter the record – was it legible? Was there a transposition or data entry error?
  - Search VEND - is there a different record set up that is correct?
  - If a new TIN is referred to, was the income being transferred?
  - Contact vendor for correct information.
- IF the COMMENTS field indicates record should be on HOLD, but it isn't – provide report page to OSC for VEND correction.

## **PAYMENT DETAIL REVIEW on T9902RY**

- JV Adjustments to Income
  - Are there two JVs with positive and negative amounts that cancel out the income? Was the JV income adjustment intentional and did it achieve the desired result? (There can be no further JV adjustments to income this year – COFRS transactions are closed.)
- Look for Inconsistent Income Types
  - For example, all income type 7, except one rent (type 1).
- Do monthly rent payments show one month missing in the middle of the year?
  - Sometimes this is an error due to clearing an accrued payable by using a BS account instead of the object code.
- Do the 1099 Name and address fields have only asterisks?
  - All \*\*\*\*\* means there is no master vendor set up. No 1099 will be produced until a MV record exists.
- Look for misspelled city names – Zips in Colorado that do not start with “8”
  - Examples – Westminister, Peublo

## **Items to Review on the T9903R**

This report lists all JV JA CX and PV payments to reportable object codes that are not included in 1099 totals. This is the last chance to get this info into the vendor income.

The transaction did not include a vendor code. Sometimes there is a vendor name in the description field.

- Look at Document Description and Line Description. Original transaction documentation may have to be reviewed.
- If the payment and the vendor is reportable vendor, the income needs to be added to vendor income.



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*new 1099Y 2011	A 7
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*NEW 2011 1099Y	A 7
4221	OTHER EDUCATIONAL - W2 RPT	

4230	ROYALTIES	A 3
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
8120	COST OF ISSUANCE EXPENSE	A 7