



OBM

December 6, 2005

MEMORANDUM TO: Fiscal Officers of All State Agencies

FROM: Dawn Gatterdam
Acting Administrator
State Accounting

A handwritten signature in black ink that reads "Dawn Gatterdam".

SUBJECT: 1099 Possible Issuance for Calendar Year 2005

Each year State Accounting sends Internal Revenue Service forms 1099-MISC, 1099-INT, 1099-G, or 1099-S to vendors who receive certain types of payments during a calendar year. Please review the enclosed documents that we will use to issue those 1099s for calendar year 2005. In addition, carefully review the information below concerning agency contact information; this contact information will be printed on all 1099 forms received by your agency's vendors.

Reportable Object Code Listing

The first enclosed document is a list of the object codes used to select 1099 information for payments made during calendar year 2005. The Internal Revenue Service assisted State Accounting in identifying those objects and subobjects eligible for reporting. In addition to objects eligible for inclusion on 1099s, this list shows objects that OBM will supply to DAS/Human Resources Division for possible inclusion on employees' W2 statements. This object code listing is provided for your information only; no action on your part is required.

Possible Issuance Report

The second enclosed document is a report listing vendors paid by your agency and that **may** be eligible to receive a 1099. This report is based on information obtained from vouchers that posted from December 27, 2004 through the date shown on the report. Expenditures made after the date of this possible issuance report are not reflected here; any such payments may change the actual issuance of 1099 information to the vendor and the IRS. We cannot change the object codes appearing on this report because these are finalized when vouchers are processed for payment.

Please review this report and mark obvious errors such as the same vendor listed under two or more different tax identification numbers, wrong payment type (such as rent, medical, non-employee compensation), or typographical errors (such as misspellings or transposed digits) in vendor names or addresses. If you notice that your report contains a vendor who you have a compelling reason to believe should **not** receive a 1099 despite receiving 1099-eligible payments from the state, please indicate this and provide an explanation.

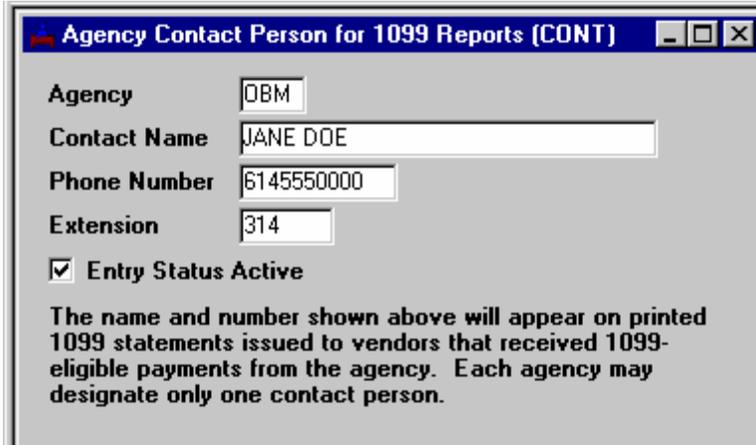
Do not use this report to indicate that an address shown on the report is no longer a valid address. Instead, enter a VENM Vendor Modification into CAS to replace an obsolete address with an updated address.

Clearly mark corrections directly on this report, or write "NO CORRECTIONS" at the top of the report. **You must return your reviewed report to us by December 23, 2005 even if you have not identified any corrections. Send your marked report to:**

Lisa Scharlott, OBM/State Accounting
30 East Broad Street, 34th Floor
Columbus, Ohio 43215-3457

CAS Master Table for Agency Contact Person

OBM will use information stored in a CAS master table called "Agency Contact Person for 1099 Reports" (short name CONT) to produce 1099s to be mailed to vendors. Each agency must review the name and phone number of the contact for their agency currently in the system. This individual will respond to vendors' questions about payments made by the agency.



Agency Contact Person for 1099 Reports (CONT)

Agency: OBM
Contact Name: JANE DOE
Phone Number: 6145550000
Extension: 314

Entry Status Active

The name and number shown above will appear on printed 1099 statements issued to vendors that received 1099-eligible payments from the agency. Each agency may designate only one contact person.

Each agency must update information on this master table by December 27, 2005 if the contact person listed on 1099s for your agency has changed. CAS users with existing security to update master tables are already able to add/change information on this table. Complete a CAS Security Application to establish this ability for a CAS user who does not currently update master tables. Users who want assistance in the CONT update process may contact Mame Greulich in State Accounting at mame.greulich@obm.state.oh.us or 614-466-3600. Colleges and universities and off-line agencies may also provide 1099 contact information to Mame Greulich instead of entering it directly into CAS.

Reminder for Agencies with Real Estate Purchases during 2005

If your agency purchased any real estate during the past calendar year, then the state will issue a 1099-S report to the seller. In order to meet IRS requirements for completing the 1099-S, the purchasing agency must provide to State Accounting the closing date and a legal description or the address (a maximum of 39 characters, including spaces) of the property by entering this information into the CAS master table REAL. **Entries on the REAL master table must be complete by Friday, January 6, 2006.**

Summary of Deadlines

Marked Possible Issuance report returned to OBM.....	Friday, December 23, 2005
CONT master table updated with contact information	Tuesday, December 27, 2005
REAL master table updated for CY 2005 real estate purchases	Friday, January 6, 2006

Address questions about this information to Lisa Scharlott at Lisa.Scharlott@obm.state.oh.us or 614-466-1606.

Enclosures

Object	Subobject	1099-MISC box 1 (rent)	1099-MISC box 3 (other)	1099-MISC box 6 (medical)	1099-MISC box 7 (non-empl compensation)	1099-G box 6	1099-INT	1099-S	Special processing
000						x			File from TTA—no expenditure in CAS
045	01				x				
045	02				x				
115	02				x				
115	03				x				
118	01				x				
118	02				x				
119					x				
120	01				x				
120	02				x				
120	03			x					
120	04				x				
121					x				
122	01								LOT produces 1099s for this object
122	02								LOT produces 1099s for this object
122	03								LOT produces 1099s for this object
123									LOT produces 1099s for this object
124					x				
130	02								Pass data to DAS based on detail journal (invoice # = SSN) or AWRD master table for inclusion on W2s
130	03								Pass data to DAS for inclusion on W2s; also, AWRD master table data
130	04								Pass data to DAS for inclusion on W2s; also, AWRD master table data
131									Pass data to DAS for inclusion on W2s
136	01				x				
136	02				x				
136	05								Pass data to DAS for inclusion on W2s
136	06								Pass data to DAS for inclusion on W2s
136	07								Pass data to DAS for inclusion on W2s
136	08								Pass data to DAS for inclusion on W2s
137									Pass data to DAS for inclusion on W2s
141					x				
142	01				x				
142	02				x				
146	01				x				
147	95				x				
150	01			x					
150	02			x					
150	03			x					
150	04			x					
150	05			x					
155	01				x				Legal services: reportable even if recipient is a corporation
155	02				x				Legal services: reportable even if recipient is a corporation
155	03				x				Legal services: reportable even if recipient is a corporation
155	04				x				Legal services: reportable even if recipient is a corporation
155	05				x				Legal services: reportable even if recipient is a corporation
155	06				x				Legal services: reportable even if recipient is a corporation
155	07				x				Legal services: reportable even if recipient is a corporation
155	08				x				Legal services: reportable even if recipient is a corporation
160	01				x				
160	02				x				
160	03				x				
165	95				x				
165	01				x				
165	02				x				
165	03				x				
165	04				x				
170	01				x				
170	03				x				
171	95				x				
171	01				x				
175	01				x				
175	02				x				
180	95				x				
180	01				x				
180	02				x				
181	01				x				
181	02				x				
184	94			x					
184	01				x				
184	02			x					
185	01				x				
185	02				x				
185	03				x				
185	04				x				
190	01				x				
190	02				x				
195	01				x				
214	05			x					

Object	Subobject	1099-MISC box 1 (rent)	1099-MISC box 3 (other)	1099-MISC box 6 (medical)	1099-MISC box 7 (non-empl compensation)	1099-G box 6	1099-INT	1099-S	Special processing
214	06				x				
218	05				x				
218	07			x					
224	01				x				
224	03				x				
224	05				x				
225	01	x							
225	02	x							
225	03	x							
230	05								Pass data to DAS for inclusion on W2s
231	05								Pass data to DAS for inclusion on W2s
241	05				x				
242	01				x				
242	02				x				
242	03				x				
243	01				x				
243	02				x				
243	03				x				
244	10								Pass data to DAS for inclusion on W2s
244	11								Pass data to DAS for inclusion on W2s
244	02								Pass data to DAS for inclusion on W2s
244	03								Pass data to DAS for inclusion on W2s
244	04								Pass data to DAS for inclusion on W2s
244	05								Pass data to DAS for inclusion on W2s
244	06								Pass data to DAS for inclusion on W2s
244	07								Pass data to DAS for inclusion on W2s
244	08								Pass data to DAS for inclusion on W2s
244	09								Pass data to DAS for inclusion on W2s
247					x				
257							x		
261	11				x				
261	13				x				
261	15				x				Dry cleaning: \$600 threshold & 1099-MISC if vendor type is T1 or SS; \$0 threshold if vendor type is SE, but no 1099—pass to DAS for inclusion on W2.
261	17				x				
261	19				x				
261	21				x				
261	23				x				
261	01				x				
261	03				x				
261	05				x				
261	07				x				
261	09				x				
262	01				x				
262	04				x				
262	06				x				
263	01				x				
264	01				x				
265	01				x				
266	01				x				
266	02				x				
267	01				x				
267	03				x				
267	04				x				
267	05				x				
268	01				x				
271	01	x							
271	02	x							
271	03				x				
271	04				x				
272	01				x				
272	02				x				
273	01	x							
273	02	x							
273	03				x				
273	04	x							
274	01	x							
274	02	x							
274	03	x							
274	04	x							
274	05	x							
276		x							
277		x							
280	01				x				
280	02				x				
280	03				x				
280	04				x				

Object	Subobject	1099-MISC box 1 (rent)	1099-MISC box 3 (other)	1099-MISC box 6 (medical)	1099-MISC box 7 (non-empl compensation)	1099-G box 6	1099-INT	1099-S	Special processing
280	05				x				
280	06				x				
280	07				x				
280	08				x				
281					x				
282					x				
283	01				x				
283	02				x				
283	03				x				
285					x				
291	02								LOT or ADJ produces 1099s for this subobject
291	03		x						
291	06		x						
293	01				x				
293	02				x				
293	03				x				
294	01				x				
295	05				x				
296	11			x					
296	12				x				
296	01				x				
296	03				x				
296	05				x				
296	06			x					
296	07				x				
296	08			x					
296	09			x					
297	01			x					
297	02			x					
299	13				x				
299	02						x		
299	07				x				
325	02				x				
511	01		x						Scholarships: exclude from 1099 if paying agency is BOR or EDU.
511	03		x						
511	04		x						Physician loan repayment: Include when paying agency is BOR, regardless of vendor type: DOH/BOR supply annual list of SSNs and \$ amounts to use for 1099 creation.
521			x						
540	02		x						
540	03		x						
570	01			x					
570	02				x				
570	03				x				
570	04				x				
575	01		x						
575	03			x					
580					x				
625	01	x							
625	02				x				
625	07	x							
643					x				
645					x				
646					x				
647					x				
650					x				
651	02						x		
653	03				x				
701								x	
702					x				
703	01				x				
705	02				x				
706					x				
707	01				x				
708					x				
709					x				
710	11				x				
710	13				x				
710	15				x				
710	01				x				
710	03				x				
710	05				x				
710	07				x				
710	09				x				
712	01				x				
712	03				x				
712	05				x				
712	06				x				

Object	Subobject	1099-MISC box 1 (rent)	1099-MISC box 3 (other)	1099-MISC box 6 (medical)	1099-MISC box 7 (non-empl compensation)	1099-G box 6	1099-INT	1099-S	Special processing
715	01				x				
715	02				x				
715	03				x				
715	04				x				
715	05				x				
716	01				x				
716	02				x				
716	03				x				
716	04				x				
716	05				x				
720					x				
721					x				Legal services: reportable even if recipient is a corporation
72H					x				
72J	01				x				
72J	02				x				
72M	00				x				
72M	01				x				
72M	02				x				
72N	00				x				
72N	01				x				
72N	02				x				
72P	00				x				
72P	01				x				
72P	02				x				
72R	01				x				
72R	02				x				
72R	03				x				
72R	04				x				
72R	05				x				
72R	06				x				
72R	07				x				
72T	00				x				
72T	01				x				
72T	02				x				
72W	00				x				
72W	01				x				
72W	02				x				
72Y	00				x				
72Y	01				x				
72Y	02				x				
72Z	00				x				
72Z	01				x				
72Z	02				x				
731					x				
732					x				
734					x				
735					x				
739	AA						x		
73A	00				x				
73A	01				x				
73A	02				x				
73B	00				x				
73B	01				x				
73B	02				x				
73C	00				x				
73C	01				x				
73C	02				x				
73D					x				
73E					x				
73F					x				
73G					x				
73H					x				
73J					x				
73K					x				
73L					x				
73N					x				
73P					x				
73R					x				
73S					x				
73T					x				
73W					x				
73X					x				
73Y					x				
73Z					x				
740	AA							x	
740	AB		x						
740	AC	x							
740	AD		x						

Object	Subobject	1099-MISC box 1 (rent)	1099-MISC box 3 (other)	1099-MISC box 6 (medical)	1099-MISC box 7 (non-empl compensation)	1099-G box 6	1099-INT	1099-S	Special processing
740	AE				x				
740	AF		x						
740	AG		x						
740	AH							x	
740	AI							x	
740	AJ							x	
740	AL							x	
740	AM				x				
740	AN								court payment / 1099-S issued after "closing" date
740	AO		x						
740	AP								court payment / 1099-S issued after "closing" date
740	AQ				x				
740	AR		x						
740	AS								court payment / 1099-S issued after "closing" date
740	AT							x	
740	AY				x				
740	AZ				x				
740	BH		x						
740	BI				x				
740	BJ				x				
740	BK				x				
740	BM				x				
740	BO				x				
740	BP				x				
740	BQ						x		
740	BS		x						
740	BT				x				
740	BV				x				
740	BW				x				
740	BX				x				
740	BY				x				
740	CA				x				
740	CB				x				
740	CC		x						Only include payments made after July 1, 2001.
740	CF				x				
740	CI				x				
740	CK				x				
740	CL				x				
740	CN				x				
740	CP				x				
740	CR				x				
740	CT				x				
740	CU				x				
740	CW				x				
740	CX				x				
740	DA							x	
740	DB							x	
740	DC							x	
740	DD							x	
740	DE	x							
740	DF		x						
740	DG				x				
740	DH				x				
740	DJ	x							
74D					x				
74E					x				
780	01				x				
780	02				x				
780	03				x				
780	04				x				
780	05				x				
780	06				x				
780	07				x				
900	01		x						
900	02		x						
900	03		x						
900	04		x						
901	01			x					Non-reportable 901 payments are made via VBV process.
901	02			x					Non-reportable 901 payments are made via VBV process.
901	03			x					Non-reportable 901 payments are made via VBV process.
901	05			x					Non-reportable 901 payments are made via VBV process.
901	08				x				Non-reportable 901 payments are made via VBV process.
901	09			x					Non-reportable 901 payments are made via VBV process.
901	11			x					Non-reportable 901 payments are made via VBV process.
901	12			x					Non-reportable 901 payments are made via VBV process.
901	13				x				Legal services: reportable even if recipient is a corporation
901	14			x					Non-reportable 901 payments are made via VBV process.
901	17				x				Non-reportable 901 payments are made via VBV process.

Object	Subobject	1099-MISC box 1 (rent)	1099-MISC box 3 (other)	1099-MISC box 6 (medical)	1099-MISC box 7 (non-empl compensation)	1099-G box 6	1099-INT	1099-S	Special processing
901	19				x				Non-reportable 901 payments are made via VBV process.
901	20				x				Non-reportable 901 payments are made via VBV process.
901	21				x				Non-reportable 901 payments are made via VBV process.
901	23				x				Legal services: reportable even if recipient is a corporation
901	24			x					Non-reportable 901 payments are made via VBV process.
901	25			x					Eliminating use on 7/1/01; manually review reportability with AGO
901	27				x				Non-reportable 901 payments are made via VBV process.
901	28				x				Non-reportable 901 payments are made via VBV process.
901	29				x				Non-reportable 901 payments are made via VBV process.
902	01				x				Legal services: reportable even if recipient is a corporation
902	02				x				Legal services: reportable even if recipient is a corporation
902	03				x				Legal services: reportable even if recipient is a corporation
903							x		
905	01		x						
905	02		x						
911							x		
913	02				x				
913	03				x				
913	04				x				
913	05				x				
913	06				x				
955	10					x			TAX produces 1099s for this object
959	01				x				
959	02				x				
959	03				x				
959	04				x				
959	05				x				
959	06				x				
972	01						x		