

## 1099-MISC/1042S Tax Reportable Transactions

**IMPORTANT NOTE (read before proceeding!):** Please use the table below to determine whether a transaction being processed will be reported by the UW to the recipient on a 1099-MISC, 1042-S, or W-2 for tax purposes per IRS regulations. All transactions listed in the column labeled **REPORTABLE BY UW ON 1099-MISC OR 1042-S FORMS FOR TAX PURPOSES PER IRS REGULATIONS** must be marked as tax reportable on the payment processing form submitted for payment (PIR, etc.). If you are not sure please check the appropriate box on the payment form and Accounting Services will make the determination. **Accuracy is important** in order to be in compliance with Internal Revenue Service (IRS) reporting requirements.

Updated:	7/27/2011		
Updated by:	Jose A. Carus, Jr.	(Tax Compliance Manager)	
SFS ACCOUNT CODE	ACCOUNT CODE DESCRIPTION (Note: Highlighted expenditure codes link directly to expanded Account Code definitions.)	REPORTABLE BY UW ON 1099-MISC OR 1042-S FORMS FOR TAX PURPOSES PER IRS REGULATIONS (Unless paid by a credit card.) Check appropriate box on the payment processing form you are submitting (PIR, etc.) if the payment you are making is one of the payments listed below as tax reportable.	COMMENTS/NOTATIONS (Note: The word Services as used below means services performed by a person not services in the sense of Utility Services, etc.)
1909	<a href="#">Acad - NonSal Legal Settlement</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> nonsalary related legal settlement payments to Academic Personnel.  <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
1944	<a href="#">Class-NonSal Legal Settlement</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> nonsalary related legal settlement payments to Classified Personnel.  <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
2101	<a href="#">Travel Empl Reportable Meals</a>	NO ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> Reimbursements to a UW employee for meal costs not preceded or followed by an overnight stay away from home. (This is reportable on the employee's IRS Form W-2). <b>DO NOT CHARGE:</b> Do not charge meals for meetings whose primary purpose for scheduling the meeting over the meal period was to transact UW business and the claimant documents the business purpose as well as the names of those who attended. For meals with documented business purpose as well as the names of those who attended please code expense to the appropriate employee travel Account Code.
2146	<a href="#">Mvng/Temp Ldg Emp-Taxable</a>	NO ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> Employee Moving Expenses and Temporary Lodging (This is tax reportable by the UW on the employee's IRS Form W-2)
2147	<a href="#">Moving Exp Emp-Non Taxable</a>	NO ---> SEE COMMENTS/NOTATIONS --->	<b>Only</b> to be Used only by Accounting Services
2180	<a href="#">Training &amp; Develop-Career-UG</a>	NO ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> employee Tuition and Fees for Career Related Undergraduate training and education (These are tax reportable on the employee's W-2 when in excess of \$5,250.00).
2181	<a href="#">Training &amp; Develop Career-Grad</a>	NO ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> employee Tuition and Fees for Career Related Graduate training and education (These are tax reportable on the employee's W-2 when in excess of \$5,250.00).
2201	<a href="#">Telecomm Services-Centrex</a>	NO ---> SEE COMMENTS/NOTATIONS --->	As of 03/01/09 the following notation was added to this Account Code so that no transactions that are tax reportable by the UW are included in this Account Code: <b>"DO NOT CHARGE:</b> Do not charge tax reportable services to this account (Note: Services as used below and for all tax reporting purposes means services performed by a person, not services in the sense of Utility Services like electrical, gas, etc.). For services performed by Individuals, Sole Proprietorships, Partnerships, or Limited Liability Company (LLC), use Account Codes 2620, consultant services with contractual agreements (use code 2621), data/word processing services (use code 2610), housekeeping and janitorial services (use 2680), medical services (use 2630)."
2230	<a href="#">Telephone Service-Install, etc</a>	NO ---> SEE COMMENTS/NOTATIONS --->	As of 03/01/09 the following notation was added to this Account Code so that no transactions that are tax reportable by the UW are included in this Account Code: <b>"DO NOT CHARGE:</b> Do not charge tax reportable services to this account (Note: Services as used below and for all tax reporting purposes means services performed by a person, not services in the sense of Utility Services like electrical, gas, etc.). For services performed by Individuals, Sole Proprietorships, Partnerships, or Limited Liability Company (LLC), use Account Codes 2620, consultant services with contractual agreements (use code 2621), data/word processing services (use code 2610), housekeeping and janitorial services (use 2680), medical services (use 2630)."
2260	<a href="#">Communication-Miscellaneous</a>	NO ---> SEE COMMENTS/NOTATIONS --->	As of 03/01/09 the following notation was added to this Account Code so that no transactions that are tax reportable by the UW are included in this Account Code: <b>"DO NOT CHARGE:</b> Do not charge tax reportable services to this account (Note: Services as used below and for all tax reporting purposes means services performed by a person, not services in the sense of Utility Services like electrical, gas, etc.). For services performed by Individuals, Sole Proprietorships, Partnerships, or Limited Liability Company (LLC), use Account Codes 2620, consultant services with contractual agreements (use code 2621), data/word processing services (use code 2610), housekeeping and janitorial services (use 2680), medical services (use 2630)."
2300	<a href="#">Rental of Land</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> rental of privately owned land from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable.  <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>

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Updated:	7/27/2011		
Updated by:	Jose A. Carus, Jr.	(Tax Compliance Manager)	
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2305	<a href="#">Lease of Land</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> lease of privately owned land from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
2320	<a href="#">Rental of Space-Noncorp</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> rental of privately owned space from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
2325	<a href="#">Lease of SpaceNoncorp</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> lease of privately owned space from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
2330	<a href="#">Rental of DP Equip</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> Rental of Data Communication/Data Processing Equipment from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
2335	<a href="#">Lease of DP Equip</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> Lease of Data Communication/Data Processing Equipment from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
2340	<a href="#">Rental of Vehicles- Dealership</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> Charges for rental of vehicles from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
2345	<a href="#">Lease of Vehicle- Dealership</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> Charges for lease of vehicles from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
2350	<a href="#">Rental of Aircraft</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> Charges for rental of aircraft from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
2355	<a href="#">Lease of Aircraft</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> Charges for lease of aircraft from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
2360	<a href="#">Rental Equipment-Noncorp</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> Rental of equipment from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
2370	<a href="#">Lease of Equipment- Noncorp</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> Lease of equipment from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
2410	<a href="#">Leasehold Repairs &amp; Maint</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> Repairs, maintenance or improvements to leased buildings, equipment and land, including fencing and highway signs by an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>

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Updated by:	Jose A. Carus, Jr.	(Tax Compliance Manager)	
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2460	<a href="#">Maintenance &amp; Repair- DP Equip</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> cost of maintenance agreements, labor, or other costs associated with maintaining or repairing data/word processing equipment including software by an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable.  <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
2470	<a href="#">Maintenance &amp; Repair- Vehicles</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> payments to private vendors for repair and maintenance of UW/state automobiles, trucks, tractors, heavy equipment, snowmobiles, all terrain vehicles and other similar equipment by an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not reportable. Include payments for maintenance, repair, replacement parts, tune-up, tire rotation, lubrication, washing, towing, registration fees, accessory installation and other related expenses.  <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
2480	<a href="#">Maintenance &amp; Repair- Other</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> cost of maintenance agreements, labor, or other costs associated with maintaining or repairing other equipment (excluding vehicles and DP Equipment) by an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable.  <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
2610	<a href="#">DP Services - Outside Source</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> payments for work performed by private contractors or vendors (Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC) who provide keypunch service or data processing service, the cost for use of central processing units on a time? shared basis; the cost of hookups with central information systems, tape cleaning, microfilm and microfiche services; COWL-related charges. Corporations are not tax reportable.  <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
2620	<a href="#">Services - Professional- Indiv</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> services (Professional, Educational, or Vocational) performed by an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable.  <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
2621	<a href="#">Services - Consultants- Indiv</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> services provided by consultants who are Individuals, Sole Proprietorships, Partnerships, or Limited Liability Company (LLC). Corporations are not tax reportable.  <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
2622	<a href="#">Collection Agency Fees</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> Collection Agency Fees if paid to an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable.  <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
2625	<a href="#">Services-Guarantees</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> Services - Guarantees  <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
2626	<a href="#">Services - Athletic Officials</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> services provided by Athletic Officials (for example, referee services, etc.)  <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
2630	<a href="#">Medical Services</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> costs incurred for medical services provided by hospitals, doctors, dentists, chiropractors, etc (Individual, Sole Proprietorship, Partnership, Limited Liability Company (LLC), and Corporations). <b>Important Note:</b> Medical and health care payments made to corporations are tax reportable on IRS Form 1099-MISC.  <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>

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2635	<a href="#">Hospital Patient Care Costs</a>	YES ---> SEE COMMENTS/NOTATIONS --->	All costs incurred for medical services provided by hospitals, doctors, dentists, chiropractors, etc (Individual, Sole Proprietorship, Partnership, Limited Liability Company (LLC), and Corporations). <b>Important Note:</b> Medical and health care payments made to corporations are tax reportable on IRS Form 1099-MISC.
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2637	<a href="#">Research Subjects</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> payments to individuals who serve as a research subjects or provides blood, bone marrow, urine or other body specimens.
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2675	<a href="#">Printing &amp; Duplicating- NonStat</a>	NO ---> SEE COMMENTS/NOTATIONS --->	As of 03/01/09 the following notation was added to this Account Code so that no transactions that are tax reportable by the UW are included in this Account Code: <b>"DO NOT CHARGE:</b> Do not charge tax reportable services to this account (Note: Services as used below and for all tax reporting purposes means services performed by a person, not services in the sense of Utility Services like electrical, gas, etc.). For services performed by Individuals, Sole Proprietorships, Partnerships, or Limited Liability Company (LLC), use Account Codes 2620, consultant services with contractual agreements (use code 2621), data/word processing services (use code 2610), housekeeping and janitorial services (use 2680), medical services (use 2630)."
2680	<a href="#">Serv-Houskeeping &amp; Janitorial</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> expenditures for services such as rubbish, garbage, and snow removal, sanitation services, window washing, floor cleaning and exterminator service that are provided by an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable.
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3111	<a href="#">Eye Exam for Safety Glasses</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> reimbursement to employees or payment to vendors for eye examination and fitting costs for required safety glasses. Also include reimbursement to employees where duties require high VDT/CRT use as provided for in the WSEU agreement for payments to Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable.
			<b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
3710	<a href="#">Freight</a>	NO ---> SEE COMMENTS/NOTATIONS --->	As of 03/01/09 the following notation was added to this Account Code so that no transactions that are tax reportable by the UW are included in this Account Code: <b>"DO NOT CHARGE:</b> Do not charge tax reportable services to this account (Note: Services as used below and for all tax reporting purposes means services performed by a person, not services in the sense of Utility Services like electrical, gas, etc.). For services performed by Individuals, Sole Proprietorships, Partnerships, or Limited Liability Company (LLC), use Account Codes 2620, consultant services with contractual agreements (use code 2621), data/word processing services (use code 2610), housekeeping and janitorial services (use 2680), medical services (use 2630)."
3740	<a href="#">Advertising &amp; Notices</a>	NO ---> SEE COMMENTS/NOTATIONS --->	As of 03/01/09 the following notation was added to this Account Code so that no transactions that are tax reportable by the UW are included in this Account Code: <b>"DO NOT CHARGE:</b> Do not charge tax reportable services to this account (Note: Services as used below and for all tax reporting purposes means services performed by a person, not services in the sense of Utility Services like electrical, gas, etc.). For services performed by Individuals, Sole Proprietorships, Partnerships, or Limited Liability Company (LLC), use Account Codes 2620, consultant services with contractual agreements (use code 2621), data/word processing services (use code 2610), housekeeping and janitorial services (use 2680), medical services (use 2630)."
3750	<a href="#">Prizes &amp; Awards</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> Non-Cash Prizes and Awards. (Note: Gift Certificates and all other non-cash prizes and awards are considered by the IRS to be the same as cash for tax reporting purpose.)
			<b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
3750	<a href="#">Prizes &amp; Awards-Cash</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> Non-Cash Prizes and Awards. (Note: Gift Certificates and all other non-cash prizes and awards are considered by the IRS to be the same as cash for tax reporting purpose.)
			<b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>

## 1099-MISC/1042S Tax Reportable Transactions

**IMPORTANT NOTE (read before proceeding!):** Please use the table below to determine whether a transaction being processed will be reported by the UW to the recipient on a 1099-MISC, 1042-S, or W-2 for tax purposes per IRS regulations. All transactions listed in the column labeled **REPORTABLE BY UW ON 1099-MISC OR 1042-S FORMS FOR TAX PURPOSES PER IRS REGULATIONS** must be marked as tax reportable on the payment processing form submitted for payment (PIR, etc.). If you are not sure please check the appropriate box on the payment form and Accounting Services will make the determination. **Accuracy is important** in order to be in compliance with Internal Revenue Service (IRS) reporting requirements.

Updated:	7/27/2011		
Updated by:	Jose A. Carus, Jr.	(Tax Compliance Manager)	
SFS ACCOUNT CODE	ACCOUNT CODE DESCRIPTION (Note: Highlighted expenditure codes link directly to expanded Account Code definitions.)	REPORTABLE BY UW ON 1099-MISC OR 1042-S FORMS FOR TAX PURPOSES PER IRS REGULATIONS (Unless paid by a credit card.) Check appropriate box on the payment processing form you are submitting (PIR, etc.) if the payment you are making is one of the payments listed below as tax reportable.	COMMENTS/NOTATIONS (Note: The word Services as used below means services performed by a person not services in the sense of Utility Services, etc.)
3760	<a href="#">Claims Awards</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> Claims Awards <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
3780	<a href="#">Conference/Workshop Expenses</a>	NO ----> SEE COMMENTS/NOTATIONS ---->	As of 03/01/09 the following notation was added to this Account Code so that no transactions that are tax reportable by the UW are included in this Account Code: <b>"DO NOT CHARGE:</b> Do not charge tax reportable services to this account (Note: Services as used below and for all tax reporting purposes means services performed by a person, not services in the sense of Utility Services like electrical, gas, etc.). For services performed by Individuals, Sole Proprietorships, Partnerships, or Limited Liability Company (LLC), use Account Codes 2620, consultant services with contractual agreements (use code 2621), data/word processing services (use code 2610), housekeeping and janitorial services (use 2680), medical services (use 2630)."
3781	<a href="#">Conf/Wkshp Expenses- Educ Prog</a>	NO ----> SEE COMMENTS/NOTATIONS ---->	As of 03/01/09 the following notation was added to this Account Code so that no transactions that are tax reportable by the UW are included in this Account Code: <b>"DO NOT CHARGE:</b> Do not charge tax reportable services to this account (Note: Services as used below and for all tax reporting purposes means services performed by a person, not services in the sense of Utility Services like electrical, gas, etc.). For services performed by Individuals, Sole Proprietorships, Partnerships, or Limited Liability Company (LLC), use Account Codes 2620, consultant services with contractual agreements (use code 2621), data/word processing services (use code 2610), housekeeping and janitorial services (use 2680), medical services (use 2630)."
3840	<a href="#">Subcontracts &lt; \$25,000- Indiv</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> Sub-Grant And Subcontract Payments to Non-UW Employee (Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC)). Corporations are not tax reportable. <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
3845	<a href="#">Subcontracts &gt;\$25,000</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> Sub-Grant And Subcontract Payments to Non-UW Employee (Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC)). Corporations are not tax reportable. <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
3860	<a href="#">Royalties</a>	YES ---> SEE COMMENTS/NOTATIONS --->	<b>All</b> Royalty payments to an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. <b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
4490	<a href="#">Land Improvements</a>	NO ----> SEE COMMENTS/NOTATIONS ---->	As of 03/01/09 the following notation was added to this Account Code so that no transactions that are tax reportable by the UW are included in this Account Code: <b>"DO NOT CHARGE:</b> Do not charge tax reportable services to this account (Note: Services as used below and for all tax reporting purposes means services performed by a person, not services in the sense of Utility Services like electrical, gas, etc.). For services performed by Individuals, Sole Proprietorships, Partnerships, or Limited Liability Company (LLC), use Account Codes 2620, consultant services with contractual agreements (use code 2621), data/word processing services (use code 2610), housekeeping and janitorial services (use 2680), medical services (use 2630)."
4520	<a href="#">Bldg &amp; Attached Fixtures</a>	NO ----> SEE COMMENTS/NOTATIONS ---->	As of 03/01/09 the following notation was added to this Account Code so that no transactions that are tax reportable by the UW are included in this Account Code: <b>"DO NOT CHARGE:</b> Do not charge tax reportable services to this account (Note: Services as used below and for all tax reporting purposes means services performed by a person, not services in the sense of Utility Services like electrical, gas, etc.). For services performed by Individuals, Sole Proprietorships, Partnerships, or Limited Liability Company (LLC), use Account Codes 2620, consultant services with contractual agreements (use code 2621), data/word processing services (use code 2610), housekeeping and janitorial services (use 2680), medical services (use 2630)."

## 1099-MISC/1042S Tax Reportable Transactions

**IMPORTANT NOTE (read before proceeding!):** Please use the table below to determine whether a transaction being processed will be reported by the UW to the recipient on a 1099-MISC, 1042-S, or W-2 for tax purposes per IRS regulations. All transactions listed in the column labeled **REPORTABLE BY UW ON 1099-MISC OR 1042-S FORMS FOR TAX PURPOSES PER IRS REGULATIONS** must be marked as tax reportable on the payment processing form submitted for payment (PIR, etc.). If you are not sure please check the appropriate box on the payment form and Accounting Services will make the determination. **Accuracy is important** in order to be in compliance with Internal Revenue Service (IRS) reporting requirements.

Updated:	7/27/2011		
Updated by:	Jose A. Carus, Jr.	(Tax Compliance Manager)	
SFS ACCOUNT CODE	ACCOUNT CODE DESCRIPTION <small>(Note: Highlighted expenditure codes link directly to expanded Account Code definitions.)</small>	REPORTABLE BY UW ON 1099-MISC OR 1042-S FORMS FOR TAX PURPOSES PER IRS REGULATIONS (Unless paid by a credit card.) <small>Check appropriate box on the payment processing form you are submitting (PIR, etc.) if the payment you are making is one of the payments listed below as tax reportable.</small>	COMMENTS/NOTATIONS <small>(Note: The word Services as used below means services performed by a person not services in the sense of Utility Services, etc.)</small>
			As of 03/01/09 the following notation was added to this Account Code so that no transactions that are tax reportable by the UW are included in this Account Code: <b>"DO NOT CHARGE:</b> Do not charge tax reportable services to this account (Note: Services as used below and for all tax reporting purposes means services performed by a person, not services in the sense of Utility Services like electrical, gas, etc.). For services performed by Individuals, Sole Proprietorships, Partnerships, or Limited Liability Company (LLC), use Account Codes 2620, consultant services with contractual agreements (use code 2621), data/word processing services (use code 2610), housekeeping and janitorial services (use 2680), medical services (use 2630)."
4525	<a href="#">Bldg &amp; Fixtures-Cap Lease</a>	NO ---> SEE COMMENTS/NOTATIONS --->	<b>Effective January 1, 2010</b> , the UW requires a completed and signed W-9 form be attached to each tax reportable payment request under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
5709	<a href="#">Support-RA Fellows, Scholars</a>	NO ---> FOR U.S. RESIDENTS YES ---> FOR NONRESIDENT ALIENS (NRA) SEE COMMENTS/NOTATIONS	Support for students, fellows, scholars, and trainees (Reportable on an IRS Form 1042- <b>only</b> when payment is to a non-resident alien). <b>Effective January 1, 2010</b> , the UW requires a completed and signed W8-BEN form be attached to each tax reportable payment request under this Account Code for Nonresident Aliens (NRA) No W-9 required for U.S. Resident payments under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
5710	<a href="#">Support-NonEmploy&amp;NonUW Studnt</a>	NO ---> FOR U.S. RESIDENTS YES ---> FOR NONRESIDENT ALIENS (NRA) SEE COMMENTS/NOTATIONS	Support for Non-Employees And Non-Registered UW Students (Reportable on an IRS Form 1042-S <b>only</b> when payment is to a non-resident alien). <b>Effective January 1, 2010</b> , the UW requires a completed and signed W8-BEN form be attached to each tax reportable payment request under this Account Code for Nonresident Aliens (NRA) No W-9 required for U.S. Resident payments under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>
5711	<a href="#">Student Aid-Excluding Loans</a>	NO ---> FOR U.S. RESIDENTS YES ---> FOR NONRESIDENT ALIENS (NRA) SEE COMMENTS/NOTATIONS	Student Aid/Scholarship Awards excluding Loans (Reportable on an IRS Form 1042-S <b>only</b> when payment is to a non-resident alien). <b>Effective January 1, 2010</b> , the UW requires a completed and signed W8-BEN form be attached to each tax reportable payment request under this Account Code for Nonresident Aliens (NRA) No W-9 required for U.S. Resident payments under this Account Code. See link below: <a href="http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf">http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf</a>