

1099-MISC/1042S Tax Reportable Transactions

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Updated:	3/6/2015		
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	Acad - NonSal Legal Settlement	YES ---> SEE COMMENTS/NOTATIONS --->	All nonsalary related legal settlement payments to Academic Personnel. Effective January 1, 2010 , 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
1944	Class-NonSal Legal Settlement	YES ---> SEE COMMENTS/NOTATIONS --->	All nonsalary related legal settlement payments to Classified Personnel. Effective January 1, 2010 , 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
2101	Travel Empl Reportable Meals	NO ---> SEE COMMENTS/NOTATIONS --->	All 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). DO NOT CHARGE: 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	Mvng/Temp Ldg Emp-Taxable	NO ---> SEE COMMENTS/NOTATIONS --->	All Employee Moving Expenses and Temporary Lodging (This is tax reportable by the UW on the employee's IRS Form W-2)
2147	Moving Exp Emp-Non Taxable	NO ---> SEE COMMENTS/NOTATIONS --->	Only to be Used only by Accounting Services
2180	Training & Develop-Career-UG	NO ---> SEE COMMENTS/NOTATIONS --->	All 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	Training & Develop Career-Grad	NO ---> SEE COMMENTS/NOTATIONS --->	All 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	Telecomm Services-Centrex	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: "DO NOT CHARGE: 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	Telephone Service-Install, etc	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: "DO NOT CHARGE: 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	Communication-Miscellaneous	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: "DO NOT CHARGE: 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	Rental of Land	YES ---> SEE COMMENTS/NOTATIONS --->	All rental of privately owned land from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. Effective January 1, 2010 , 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf

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Updated by:	Jose A. Carus, Jr.	(Tax Compliance Manager)	
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2305	Lease of Land	YES ---> SEE COMMENTS/NOTATIONS --->	All lease of privately owned land from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. Effective January 1, 2010 , 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
2320	Rental of Space-Noncorp	YES ---> SEE COMMENTS/NOTATIONS --->	All rental of privately owned space from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. Effective January 1, 2010 , 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
2325	Lease of SpaceNoncorp	YES ---> SEE COMMENTS/NOTATIONS --->	All lease of privately owned space from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. Effective January 1, 2010 , 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
2330	Rental of DP Equip	YES ---> SEE COMMENTS/NOTATIONS --->	All Rental of Data Communication/Data Processing Equipment from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. Effective January 1, 2010 , 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
2335	Lease of DP Equip	YES ---> SEE COMMENTS/NOTATIONS --->	All Lease of Data Communication/Data Processing Equipment from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. Effective January 1, 2010 , 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
2340	Rental of Vehicles-Dealership	YES ---> SEE COMMENTS/NOTATIONS --->	All Charges for rental of vehicles from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. Effective January 1, 2010 , 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
2345	Lease of Vehicle-Dealership	YES ---> SEE COMMENTS/NOTATIONS --->	All Charges for lease of vehicles from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. Effective January 1, 2010 , 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
2350	Rental of Aircraft	YES ---> SEE COMMENTS/NOTATIONS --->	All Charges for rental of aircraft from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. Effective January 1, 2010 , 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
2355	Lease of Aircraft	YES ---> SEE COMMENTS/NOTATIONS --->	All Charges for lease of aircraft from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. Effective January 1, 2010 , 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
2360	Rental Equipment-Noncorp	YES ---> SEE COMMENTS/NOTATIONS --->	All Rental of equipment from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not reportable. Effective January 1, 2010 , 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
2370	Lease of Equipment-Noncorp	YES ---> SEE COMMENTS/NOTATIONS --->	All Lease of equipment from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. Effective January 1, 2010 , 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
2410	Leasehold Repairs & Maint	YES ---> SEE COMMENTS/NOTATIONS --->	All 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. Effective January 1, 2010 , 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf

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2420	Maintenance and Repair - Structures and Attached Fixtures	YES ---> SEE COMMENTS/NOTATIONS --->	All expenses of maintaining and repairing University-owned buildings, structures and attached fixtures, including maintenance contracts on elevators and parking structures, by an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. Effective January 1, 2010, 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
2460	Maintenance & Repair- DP Equip	YES ---> SEE COMMENTS/NOTATIONS --->	All 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. Effective January 1, 2010, 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
2470	Maintenance & Repair- Vehicles	YES ---> SEE COMMENTS/NOTATIONS --->	All 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. Effective January 1, 2010, 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
2480	Maintenance & Repair- Other	YES ---> SEE COMMENTS/NOTATIONS --->	All 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. Effective January 1, 2010, 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
2610	DP Services - Outside Source	YES ---> SEE COMMENTS/NOTATIONS --->	All 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. Effective January 1, 2010, 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
2620	Services - Professional- Indiv	YES ---> SEE COMMENTS/NOTATIONS --->	All services (Professional, Educational, or Vocational) performed by an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. Effective January 1, 2010, 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
2621	Services - Consultants- Indiv	YES ---> SEE COMMENTS/NOTATIONS --->	All services provided by consultants who are Individuals, Sole Proprietorships, Partnerships, or Limited Liability Company (LLC). Corporations are not tax reportable. Effective January 1, 2010, 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
2622	Collection Agency Fees	YES ---> SEE COMMENTS/NOTATIONS --->	All Collection Agency Fees if paid to an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. Effective January 1, 2010, 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
2624	Services - Police and Security	YES ---> SEE COMMENTS/NOTATIONS --->	Services - Police and Security Effective January 1, 2010, 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
2625	Services-Guarantees	YES ---> SEE COMMENTS/NOTATIONS --->	All Services - Guarantees

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2626	Services - Athletic Officials	YES ---> SEE COMMENTS/NOTATIONS --->	All services provided by Athletic Officials (for example, referee services, etc.) Effective January 1, 2010 , 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
2630	Medical Services	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). Important Note: Medical and health care payments made to corporations are tax reportable on IRS Form 1099-MISC. Effective January 1, 2010 , 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
2635	Hospital Patient Care Costs	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). Important Note: Medical and health care payments made to corporations are tax reportable on IRS Form 1099-MISC. Effective January 1, 2010 , 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
2637	Research Subjects	YES ---> SEE COMMENTS/NOTATIONS --->	All payments to individuals who serve as a research subjects or provides blood, bone marrow, urine or other body specimens. Effective January 1, 2010 , 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
2675	Printing & Duplicating- NonStat	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: "DO NOT CHARGE: Do not charge
2680	Serv-Houskeeping & Janitorial	YES ---> SEE COMMENTS/NOTATIONS --->	All 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. Effective January 1, 2010 , 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
3111	Eye Exam for Safety Glasses	YES ---> SEE COMMENTS/NOTATIONS --->	All 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. Effective January 1, 2010 , 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
3710	Freight	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: "DO NOT CHARGE: 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	Advertising & Notices	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: "DO NOT CHARGE: Do not charge tax reportable services to this account (Note: Services as used below and for all tax reporting
3750	Prizes & Awards	YES ---> SEE COMMENTS/NOTATIONS --->	All 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.)

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3750	Prizes & Awards-Cash	YES ---> SEE COMMENTS/NOTATIONS --->	All 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.) Effective January 1, 2010 , 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
3760	Claims Awards	YES ---> SEE COMMENTS/NOTATIONS --->	All Claims Awards Effective January 1, 2010 , 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
3780	Conference/Workshop Expenses	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: " DO NOT CHARGE: 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	Conf/Wkshp Expenses-Educ Prog	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: " DO NOT CHARGE: Do not charge
3840	Subcontracts < \$25,000-Indiv	YES ---> SEE COMMENTS/NOTATIONS --->	All Sub-Grant And Subcontract Payments to Non-UW Employee (Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC)). Corporations are not tax reportable. Effective January 1, 2010 , 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
3845	Subcontracts >\$25,000	YES ---> SEE COMMENTS/NOTATIONS --->	All Sub-Grant And Subcontract Payments to Non-UW Employee (Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC)). Corporations are not tax reportable. Effective January 1, 2010 , 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
3860	Royalties	YES ---> SEE COMMENTS/NOTATIONS --->	All Royalty payments to an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable. Effective January 1, 2010 , 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
4490	Land Improvements	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: " DO NOT CHARGE: 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	Bldg & Attached Fixtures	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: " DO NOT CHARGE: Do not charge

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:	3/6/2015		
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.) 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 <small>(Note: The word Services as used below means services performed by a person not services in the sense of Utility Services, etc.)</small>
4525	Bldg & Fixtures-Cap Lease	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: "DO NOT CHARGE: 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)."
			Effective January 1, 2010, 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
5709	Support-RA,Fellows,Scholars	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- only when payment is to a non-resident alien).
			Effective January 1, 2010, 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: http://www.bussvc.wisc.edu/acct/tax/UpdatedImplementationW-9Compliance.rtf
5710	NonEmploy&NonUW Studnt	YES ---> FOR NONRESIDENT ALIENS (NRA) SEE COMMENTS/NOTATIONS	Support for Non-Employees And Non-Registered UW Students (Reportable on an IRS Form 1042- S only when payment is to a non-resident alien).