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MEMORANDUM

To: Agency Heads and Fiscal Officers
From: Maria Tavares 
Date: September 27, 2013
Re: Issuance of Comptroller's Internal Control and Accountability Directive # 29,
Vendor/Customer Maintenance and Tax Reporting Requirements (Revised)

Attached is a copy of the revised Comptroller's Directive *Vendor/Customer Maintenance and Tax Reporting Requirements* (Directive 29). It supersedes the existing version dated September 30, 2011.

The City of New York must comply with Internal Revenue Service (IRS) regulations when reporting tax information to its payees with the IRS and must also comply with mandatory filing requirements. The Office of the Comptroller coordinates the tax reporting process for the City of New York and is issuing the updated Directive to ensure the accuracy of Vendor/Customer data and integrity of reported information to the IRS.

Directive 29 explains new procedures for City Departments that are now required by the Office of the Comptroller. It contains new procedures for foreign vendor validation and tax reporting, and offers additional resources to aid City Departments during the 1099 amended cycle.

This Directive is effective immediately. Questions concerning specific vendor/customer maintenance should be addressed to fmsvendor@comptroller.nyc.gov. Tax reporting questions should be addressed to 1099info@comptroller.nyc.gov or by mail to the attention of: Vendor Support Division, Bureau of Accountancy, Municipal Building, One Centre Street – Room 2500 North, New York, NY 10007.

Attachment