



THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER

SCOTT M. STRINGER
COMPTROLLER

COMPTROLLER'S MEMORANDUM

To: Agency Heads/Fiscal Officers

From: Michele Mark Levine 
Deputy Comptroller for Accountancy/Chief Accountant

Date: December 30, 2015

Subject: Interim Reissuance of Comptroller's Internal Control and Accountability Interim Directive #29, Vendor/Customer Maintenance and Tax Reporting Requirements and Request for Comments Thereon (Revised)

Comptroller's Internal Control and Accountability [Directive #29 – Vendor/Customer Maintenance and Tax Reporting Requirements](#) has been revised and reissued.

While this Directive is effective immediately, the Comptroller's Office is seeking comments prior to its finalization, as discussed below.

The City of New York (City) must comply with Internal Revenue Service (IRS) regulations with regard to reporting payment and tax information to its payees and must also comply with the IRS mandatory filing requirements. The Office of the Comptroller coordinates the tax reporting process for the City and is issuing this interim updated Directive to ensure the accuracy and integrity of reported information and to also introduce the Payee Information Portal (PIP) as an alternative for Vendor/Customers who wish to do business with the City.

In addition, this revision details new procedures regarding the submission of various IRS tax Forms, foreign vendor validation and tax reporting, and offers additional resources and information to assist City agencies.

We invite your comments on all matters in this interim Comptroller's Directive.

Directive #29 comments should be addressed to: The Office of the Comptroller, Attention: Technical & Professional Standards Unit, Bureau of Accountancy, Municipal Building, One Centre Street, Room 200 South, New York, NY 10007, (212) 669-3675, or via [email](mailto:directives@comptroller.nyc.gov) (directives@comptroller.nyc.gov).

Please provide any comments by January 20, 2016.

This interim Directive is effective immediately and supersedes the previous version, issued September 27, 2013.