



**THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER**

INTERNAL CONTROL AND ACCOUNTABILITY DIRECTIVES

**DIRECTIVE #29: VENDOR/CUSTOMER MAINTENANCE
AND TAX REPORTING REQUIREMENTS**

INTRODUCTION

This Directive contains The City of New York's (City) Vendor/Customer (Vendor, herein defined as "Vendor") data maintenance and mandated tax reporting requirements. It sets forth the responsibilities of all City agencies for the proper processing of their Vendor data and transactions recorded on the resulting tax reporting forms. City agencies and Vendors have the primary responsibility for the integrity of information and tax reporting data and ensuring that this information is updated timely.

The City is required to comply with the Internal Revenue Service (IRS) regulations and with mandatory filing requirements when generating and reporting tax information to its Vendors and to the IRS.

The Office of the Comptroller's Bureau of Accountancy (BOA) oversees the Vendor validation process and coordinates the tax reporting process for the City.

In addition to ensuring the accuracy and integrity of Vendor-related information in the City's Financial Management System (FMS), BOA also maintains and oversees the Payee Information Portal (PIP, defined herein), which is a self-service automated tool for Vendors doing business with the City.

The BOA is responsible for approving all Vendors added to or deactivated from FMS and for informational changes. This Directive contains information that should be provided to the BOA in order for Vendors to be properly managed in FMS.

This Directive is issued pursuant to the authority of the Comptroller as provided in Chapter 5, Section 93 of the [New York City Charter](#).

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1. GENERAL INFORMATION

1.1 Effective Date

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

1.2 Assistance

Questions or comments concerning this Directive should be addressed to: The Office of the Comptroller, Attention: Directives/Policy Unit, Bureau of Accountancy, Municipal Building, One Centre Street, Room 200 South, New York, NY 10007, via [Technical & Professional Standards Unit Email](mailto:directives@comptroller.nyc.gov) (directives@comptroller.nyc.gov).

Questions concerning specific Vendor maintenance by City agencies should be addressed to fmsVendor@comptroller.nyc.gov.

Questions regarding PIP Vendors who have not yet been validated or whose approval request have been rejected, should be addressed to pipunit@comptroller.nyc.gov.

Questions regarding Foreign Vendors should be addressed to 1042vendor@comptroller.nyc.gov.

Tax reporting questions should be addressed to 1099info@comptroller.nyc.gov.

1.3 Comptroller's Internal Control and Accountability Directives

An inventory of existing [Comptroller's Internal Control and Accountability Directives](#) is available on the [Comptroller's Website](#).

2. DEFINITIONS

Definitions of key terms used in this Directive are provided here:

Detail Object Codes are part of the accounting structure on payment requests that represent the type of services that are being paid to a City agency's Vendor. Each FMS Detail Object Code has been further defined in accordance with IRS regulations governing the issuance of tax reporting forms. Detail Object Codes generally fall within three categories as follows:

- “Always Reportable”: Detail Object Codes representing legal or medical services provided by a Vendor to a City agency that will be reported on a tax reporting form.
- “Non-Reportable”: Detail Object Codes that represent consumer goods that were purchased from a Vendor by a City agency that will not be reported on a tax reporting form.
- “Reportable”: Detail Object Codes representing professional services provided by a Vendor to a City agency that may be reported on a tax reporting form, dependent on the Vendor's classification.

IRS Forms

- “Form 1042-S”: Tax forms that report payments to foreign entities.
- “Form 1099-INT”: Tax forms that report interest payments.
- “Form 1099-MISC”: Tax forms that report miscellaneous payments deemed as medical, legal, and professional services.
- “Form 1099-NEC”: Tax Forms that report self-employment income from a business that paid \$600 or more for nonemployee compensation in a tax year.
- “1099 Forms”: as used within this document refers to Forms 1099-MISC, 1099-INT, and 1099-NEC collectively.
- “Form 1099-S”: Tax forms that report payments for real estate transactions.
- “Form W-9”: Also known as "Request for Taxpayer Identification Number and Certification", is completed by City payees to certify their Name and Social Security Number (SSN) or Employer Identification Number (EIN). The SSN or EIN must match Social Security Administration or IRS records.

Miscellaneous Definitions

- “Active to” date is a date placed in FMS, which renders the address inactive and no transactions will be made to the address as of the date specified in the field.
- “CNTC” page in FMS lists contact information for each City agency.
- “Interactive TIN Matching” enables validation of Taxpayer Identification Numbers and name combinations prior to approval of a Vendor in FMS.
- “IRS e-Services” is a suite of web-based tools provided by the IRS that allow tax

professionals and payers to complete certain transactions online with the IRS. Interactive TIN Matching (defined herein) is one of those tools.

- “Prevent New Spending” flag is a flag placed in FMS on a Vendor address that prevents City agencies from creating any new expenditure documents.
- “Third-Party Assignments” occur when City agencies designate an existing or new Vendor to be a ‘third-party’ and assigns ‘third-party’ status to an existing Vendor.
- "VCCA1" document is the City agency-initiated document used to create a new Vendor record.
- "VCMA1" document is the City agency-initiated document used to modify an existing Vendor record, including address, contact and legal name changes. The VCMA1 is also used to designate third-party payee information.
- "VCUST" page in FMS is a repository where City agencies access all Vendors.

Payee Information Portal

- “Payee Information Portal” (PIP): A web application that allows City Vendors to manage account information, view financial transactions, and access 1099 Forms.

Taxpayer Identification Number is an identification number used by the IRS. It is issued either by the Social Security Administration or by the IRS and falls within the following categories:

- “Employer Identification Number” (EIN) is issued by the IRS to businesses.
- “Social Security Number” (SSN) is issued by the Social Security Administration to individuals.
- An “Individual Taxpayer Identification Number” (ITIN) is a tax processing number only available for certain nonresident and resident aliens who cannot get a SSN.

Vendor

- “Vendor” is a payee that supplies goods or services to a City agency.

Vendor Support Division of the Comptroller’s Bureau of Accountancy is responsible for Vendor approval, data management of Vendor information in FMS and PIP, and monitoring IRS compliance and the issuance of tax reporting forms.

- “PIP/Tax Reporting Unit” is responsible for the approval of Vendors that enroll in PIP, review of foreign Vendor requests, administration of backup withholding procedures, and monitoring the issuance of tax reporting forms.
- “Vendor Validation Unit” works with City agencies for the resolution and approval of FMS Vendor documents.

3. DOMESTIC VENDOR PROCESS

For the purposes of this Directive, a Vendor consists of all domestic or foreign individuals or entities that receive payments from the City. Information in FMS is supplied and entered by City agencies through FMS Vendor documents or through PIP directly by Vendors. Because the BOA relies on FMS for its Vendors' filing and reporting responsibilities, the data should be complete, accurate, and entered timely.

In summary, FMS serves the following purposes as it relates to the content in this Directive:

- Enables compliance with IRS regulations;
- Ensures consistency of information across City agencies that conduct business with the same Vendors;
- Provides flexible online features for easy access to Vendor data;
- Ensures the privacy of Taxpayer Identification Numbers (TINs) for reimbursement and expenditure purposes.

The sections below describe the required procedures and forms related to FMS and PIP.

3.1 FMS Domestic Vendor Approval

Working with the Vendor Validation Unit (defined in [Section 2](#)), City agencies are responsible for the creation and modification of their Vendors through FMS VCCA1 (defined in [Section 2](#)) and VCMA1 (defined in [Section 2](#)) documents. Before requesting a new Vendor code for Vendors, City agencies should make sure the Vendor is not already in FMS. Transactions for new Vendors cannot be processed in FMS unless approved by the Comptroller's Vendor Validation Unit (VVU) within the Bureau of Accountancy. For each new Vendor or for key Vendor information changes, City agencies should attach a copy of the Vendor's certified (signed) IRS Form W-9 (defined in [Section 2](#) and discussed below in [Section 3.1.1](#)) and any related supporting legal documentation to the Vendor document (VCCA1 or VCMA1— see [Appendix II](#)) Vendor transactions are not eligible for processing in FMS on any accounting event or on contracts until approval is complete.

In order to comply with IRS regulations, the BOA requires City agencies to retain original W-9s for four years after Vendors have completed services to City agencies. To aid agencies in this effort, the W-9 should be attached to the Vendor document in PDF format.

The VCUST page (defined in [Section 2](#)), is a repository where City agencies access all Vendors. Vendor documents (VCCA1 and VCMA1) are used to create and modify Vendor records on the VCUST page. Every time a Vendor record is created, a 1099 record is also created on the 1099 Inquiry table (1099I). The 1099I record includes the Vendor's legal name, TIN, and address that will be used on 1099 Forms.

3.1.1 IRS Form W-9

The IRS Form W-9 must be completed in its entirety. The address field should be the payment address. The IRS Form W-9 can be downloaded from the IRS' website: <https://www.irs.gov/pub/irs-pdf/fw9.pdf>.

In order to reduce the number of tax forms returned as non-deliverable by the United States Postal Service, the BOA highly discourages the use of PO Boxes as an address.

3.1.2 Modification of Vendor Addresses

3.1.2.1 Address Verifications

In order to avoid undeliverable checks and other correspondence, City agencies must review and verify the validity of FMS addresses with their Vendors. If an existing address needs to be updated, an FMS VCMA1 document should be processed with a Vendor address verification letter attached. Verification letters should be submitted on Vendor letterhead, or via e-mail, and contain the following information:

- Vendor Number and Address ID; and
- The modification or correction requested for the address (e.g. new address, correction of misspelled street name, correction of zip code, etc.).

3.1.2.2 FMS Address Modifications

Address modifications may affect Vendor payments, depending on how address modifications are made.

- Overwriting an address with updated information on an existing Address ID will not disrupt future payments.
- However, if an "Active To" (defined in [Section 2](#)) date is present, or a "Prevent New Spending" (PNS, defined in [Section 2](#)) flag is marked on an existing Address ID and a new Address ID is created with updated information, future payments will be disrupted.

3.1.3 Internal Revenue Service Taxpayer Identification Number Certifications

The City as a payer is required to request correct TINs from their payees in accordance with IRS regulations. If the payee does not provide a valid TIN to the payer, IRS regulation provides that certain payments are subject to backup withholding. See [Section 8](#) for Domestic Backup Withholding information.

3.1.4 IRS e-Services Requirement

IRS e-Services (defined in [Section 2](#)) provides Interactive TIN Matching for authorized payers. City agencies are required to have at least one staff member registered for IRS e-Services for Vendor approval purposes. City agencies must verify valid TIN and name combinations against IRS records through IRS e-services and submit the results as an attachment to the VCCA1 and/or VCMA1 document with their W-9 forms for approval.

Please Note: If the Interactive TIN Matching session produces a name and TIN “mismatch”, then the W-9 for that Vendors may not be submitted to the BOA for approval. City agencies must request corrected information from their Vendors before submitting forms for the Vendor in question to the BOA for approval. Interactive TIN Matching session results submitted that show an Alias or Doing Business As (DBA) name, will be rejected.

To register or notify the BOA of registration changes with e-Services, City agency staff should send an e-mail to the Vendor Support Division at 1099info@comptroller.nyc.gov to receive instructions in order to register.

City agencies are mandated to report personnel changes in order to revoke e-Services access when employees leave City service or transfer to other City agencies.

3.1.5 Required Information on FMS: VCCA1 and VCMA1 Documents

3.1.5.1 Vendor Creation Department Document (VCCA1)

The VCCA1 is the City agency-initiated document used to create a new Vendor record. For new Vendors, the VCCA1 should be entered in order to commence the approval process. Even though Vendors may have business with several City agencies, they are considered Vendors of the City and, therefore, should only be assigned one Vendor number. The system will automatically generate a 10-digit Vendor Number which will be unique to that Vendor for all of its contracts with City agencies.

3.1.5.2 Avoiding Vendor Code Duplication

For complete tax reporting and for data integrity purposes, City agencies should ensure that only one FMS Vendor number is used for each Vendor. City agencies must check FMS to ensure that they are not replicating Vendor Codes that were previously created or when a Vendor has already created a PIP account. This can be done through FMS queries. The FMS inquiry window that should be used is VCUST, which allows searches on names and TINs. When conducting Vendor searches, City agencies should use a wild card

search (e.g., City agencies can enter “*Jane D*” instead of “Jane Doe” in the Legal Name field or “*6789” instead of “123456789” in the Taxpayer ID Number field). The 1099I table should also be used to verify that the particular TIN in question is not currently in FMS.

3.1.5.3 Vendor Modification Department Document (VCMA1)

The VCMA1 is the City agency-initiated document used to modify an existing Vendor record, including address, contact, and legal name changes. The VCMA1 is also used to designate third-party payee information.

Some of the modifications that can be submitted on VCMA1 documents include, but are not limited to:

- Add a new address location (Address ID/Address Type);
- Modify an existing address location and/or contact information;
- Modify a 1099 Reportable (defined in [Section 2](#)) address;
- Modify a legal name on both the VCUST and 1099I pages;
- Change the Vendor status from "Inactive" to "Active".

3.1.5.4 Avoiding Vendor Duplication of Modifications

City agencies must check FMS to ensure that they are not replicating modifications that have already been completed by their Vendor in PIP. This can be done through FMS queries. The FMS inquiry window that should be used is the Vendor Modification Query (VCMQ).

3.1.6 Vendor Document and Supporting Legal Documents

After receiving the FMS Form W-9 from Vendors and completing an Interactive IRS e-services TIN Matching session that demonstrates that the TIN listed on the W-9 is a match, City agencies should enter a document to establish a new record or modify existing Vendor information in FMS.

The following information is required on the VCCA1 and VCMA1 documents:

- “Document Name” must contain the submitter’s name and their contact information, including e-mail address and telephone number.
- “Document Description” must contain a brief description of the intended action, including, but not limited to:
 - Additional Address
 - Address Change
 - Remove “Active To” Date

- City Employee Approval
- 18B Attorney
- 1099 Classification Change
- TIN Type Change
- Name Change
- TIN Change
- Minority/Women-Owned Business Enterprise Vendor (M/WBE)
- New Vendor
- Third-Party Assignment (defined in [Section 2](#))
- “Extended Description” should contain the actual changes and justifications for the changes.

IRS Letter 147C and Legal Document Requirements

An IRS Letter 147C, copy of a Social Security Card, and/or other legal documents will be required for Vendors that have a legal, corporate, or organizational change (e.g. mergers, acquisitions, dissolutions, etc.) or legal name change. These legal documents must be attached to the FMS vendor document and be no more than two years old prior to the submission of a request to establish a new record or the modification of existing Vendor data.

City agencies that have instituted due diligence processes will also be required to attach legal documents with their FMS Vendor Document.

City agencies should direct any inquiries regarding this process to the Vendor Validation Unit at fmsVendor@comptroller.nyc.gov.

3.1.7 Vendor Classification Flags for Government Entities

Vendors that are government entities or New York City employees are not eligible for 1099 reporting. The “1099 Reportable” checkbox is automatically marked on the VCCA1 and VCMA1, which will indicate that the Vendor is Reportable. If the information provided on the W-9 indicates that the Vendor is a government entity or New York City employee, then this field should be unchecked.

The 1099 Classifications listed below are found in the 1099 Reporting Information Section and Taxpayer Information Tab of the VCCA1 and VCMA1 that should have the 1099 Reportable field unchecked:

- Federal Government
- State Government

- Local Government
- Other Government
- City of New York Employee

3.1.8 VCCA1 and VCMA1 Standards

To standardize Vendor data, City agencies should:

- Enter VCCA1 and VCMA1 data in uppercase (capital) letters;
- With the exception of an ampersand (&) and a dash (-), symbols and/or punctuation marks should not be included in the Legal Business Name and IRS e-services Interactive TIN Matching session; and
- Ensure that Legal Business names, TINs and TIN Types are consistent in VCUST and 1099I.

Documents **may be rejected** if City agencies do not conform to VCCA1 and VCMA1 standards.

3.1.9 Vendor Attachments

Certified (signed) W-9s, IRS e-services Interactive TIN Matching results, and any related supporting legal documentation must be attached to the Vendor document (VCCA1 or VCMA1) as a PDF file. Multiple documents can be attached to the VCCA1 or VCMA1, but each document should be no larger than two megabytes (see [Appendix II](#)).

3.1.10 Modifications Entered By Vendor Validation Unit

Modifications to TIN and/or TIN/Type can only be completed by VVU. City agencies should contact the VVU to request the modifications of TIN and/or TIN/Type.

3.1.11 Vendor Customer Modification Query (VCMQ) and Vendor History (VHIST)

City agencies should perform a Vendor Customer Modification Query (VCMQ) for a Vendor number to see if there are any Vendor modifications pending before entering a VCMA1. Only one Vendor modification should be in progress (Draft or Pending) at a time for the same Vendor number. The VCMQ query can be accessed directly or through VCUST.

The Vendor History (VHIST) query is also available for City agencies that need a complete listing of all Vendor documents that were approved in FMS.

3.1.12 Correcting VCUST and 1099I Data for Established Vendors

As part of the continuing effort to improve the quality of information in FMS, City agencies should regularly review all of their existing Vendors and obtain new Form W-9s as necessary. City agencies should verify the approval dates shown on VCUST and review, with their Vendors, the validity of the

information listed on VCUST as discussed below. City agencies should also check information, at least annually, contained between VCUST and 1099I to ensure that payee names are identical. Any necessary corrections and syncing of information should be done with an FMS VCMA1 document.

3.1.13 Vendor Customer Document Rejections

VCCA1 and VCMA1 documents that require follow-up actions will be rejected for City agencies in order to resolve outstanding issues.

3.2 Payee Information Portal (PIP)

Working with the PIP/Tax Reporting Unit (defined in [Section 2](#)), Vendors are responsible for the creation and maintenance of their PIP accounts. PIP allows Vendors to make updates to their legal information, view transactions, enroll to receive Electronic Funds Transfer (EFT), and access their IRS Forms. Vendors are no longer required to mail or fax a signed Form W-9 already submitted through PIP to the BOA.

Vendors fall within two categories for PIP access:

- Established Vendors who already have an FMS Vendor Code and current FMS activity. City agencies must supply payees with their Vendor Code. These Vendors will complete an activation process by entering their check or Agreement number and creating a User ID to access their PIP account online; and
- New Vendors who will complete the PIP session enrollment process, which includes creating a User ID and entering required account information.

Agencies can refer new Vendors to PIP, but must adhere to the guidelines below.

3.2.1 Established FMS Vendors

Established Vendors can be referred to PIP when City agencies work with the Vendor Validation Unit to clear the following FMS issues:

- IRS Name/TIN mismatches
- IRS Backup Withholding Flags
- Duplicated Vendor Codes

City agencies should be aware that activation requests will be rejected if Vendors have one or more of the conditions listed above.

Please Note: Established FMS Vendors that have existing Agreements and have a legal, corporate, or organizational change in their organizations require intervention from agencies and should not be referred to PIP. Agencies that hold Agreements must work with the Vendor Validation Unit to resolve issues that will facilitate necessary contract actions.

3.2.2 New Vendors

New Vendors can be referred to PIP if they have not conducted business with the City previous to the activation process.

3.2.3 Foreign Vendors

PIP does not meet information requirements mandated by the IRS for foreign tax reporting. As such, foreign Vendors, such as Vendors using an ITIN (defined in [Section 2](#)) should not be referred to PIP.

City agencies must forward their foreign Vendor validation request to the Bureau of Accountancy Vendor Validation Unit for processing (See [Section 7](#) for more information on the foreign Vendor process.).

3.2.4 PIP Address Modifications by Vendor and FMS Transactions

City agencies should be aware that Vendors have the ability to add “Active To” dates and “Prevent New Spending” flags to their PIP account information. These actions can disrupt a City agency’s payment to its Vendor. City agencies, specifically areas that enter payment vouchers, should check for active Address IDs before finalizing their FMS document.

3.2.5 PIP Service Level Agreement and Vendor Active Status

The Comptroller’s Office will process PIP Vendor Customer documents in FMS within 5-10 business days, excluding City holidays. City agencies wishing to check on their Vendor’s approval status must review FMS table VCUST (“Vendor Active Status” field).

3.3 Vendor Deactivations

The BOA is responsible for the deactivation of Vendors in FMS. Deactivation prevents the processing of accounting transactions against Vendors, but leaves historic data intact. Deactivation of Vendor codes can be accomplished by taking any of the three resulting actions within a Vendor modification document.

- **Inactive:** If the Vendor’s Active Status is changed to “Inactive,” accounting transactions cannot be processed. The Vendor can only be used in the solicitation process if commodity codes are specified.
- **Active To:** If an "Active To" date is placed, the address is inactive and no payments will be made to the address as of the date specified in the field.
- **Prevent New Spending:** If a “Prevent New Spending” flag is applied on a Vendor address, any chain of expenditure documents already in process will be completed, but will prevent City agencies from creating any new expenditure documents.

In addition, vendor deactivations may generally occur under the following circumstances:

- Legal changes (e.g. mergers, acquisitions, dissolutions, etc.);
- Requests from Vendors or City agencies;
- Verified duplication of Vendor codes.

City agencies may review FMS Table VCUST (Change Management) to review reasons why deactivations were performed.

3.4 Validation Requests for City Employees

PIP requests from Vendors choosing “New York City Employee” will be rejected and referred back to City agencies. City agencies must enter FMS Vendor documents for their employees. This action is taken for the following reasons:

- The PIP Unit does not have the means necessary to verify that requests are coming from City employees or that the individual is an actual employee of the City; and
- As a matter of due diligence, City agencies should vet and approve the vendor activation request, of their employees.

3.5 Third-Party Assignments

The VCMA1 allows City agencies to designate an existing or new Vendor to be a third-party and assigns third-party status to an existing Vendor.

City agencies wishing to establish permanent third-party assignments will need to initially enter a VCMA1 document with PDF attachments of legal authorizations (i.e., court document with a raised clerk’s seal, a notarized letter from primary Vendor, etc.). Once documents are reviewed by the Vendor Validation Unit and the Deputy Comptroller for Accountancy or his/her designee, the VCMA1 will be approved.

Please Note: The Document Description field of the VCCA1 or VCMA1 should contain “Third-Party Request” and list the names of the assignee and assignor. If the payment will be issued to a third-party on a one-time basis or periodically, the “Payee” tab found on the “Header” line of a Payment Request document should be used.

4. TAX REPORTING FOR DOMESTIC FORMS 1099-MISC, 1099-INT AND 1099-NEC

IRS 1099 Forms record Reportable payments to the City’s Vendors at calendar year-end. To ensure correct tax reporting, City agencies should enter accurate information for payments in FMS. The City complies with IRS regulations by mailing a copy of the 1099 Forms to Vendors by January 31st of each year.

City agencies should be aware that Vendors may access a copy of their 1099 Form by activating themselves in PIP. City agencies should refer Vendors to the PIP website (<https://a127-pip.nyc.gov/webapp/PRDPCW/SelfService>) for registration instructions.

The following sections describe the required forms and related procedures.

4.1 Most Common Types of 1099s Issued to Vendors of the City

Depending on the type of payment, payments made using Reportable Detail Object Codes may be reported on various 1099 Forms. The Detail Object Code, therefore, determines the 1099 Form type that will be generated and records the income in the applicable reporting 1099 box. See table below for applicable IRS 1099 Forms and the type of payments issued by the City of New York which will prompt the issuance of such form. Although these forms may be used for additional types of payments, the transactions highlighted below are particular to the City of New York. Please note, unless stated otherwise, the minimum threshold for each at this time, as per IRS regulations, is \$600:

1099 Form	Types of Payments
1099 – MISC	Rents
	Other Income
	Medical and Health Care Payments
	Gross Proceeds Paid to an Attorney*
1099 – INT	Interest Income**
1099 - NEC	Nonemployee compensation in exchange for products or services
	Independent Contractors
	Self-employed Freelancer

*There is no minimum threshold for Gross Proceeds.

**The minimum threshold for Interest Income is \$10.

The OBJ screen’s 1099 “Type of Return” field will display a value of “M” (for 1099-MISC, defined in [Section 2](#)), “I” (for 1099-INT, defined in [Section 2](#)), “NEC” (for 1099-NEC, defined in [Section 2](#)) if the Detail Object Code is Reportable, or will be blank if the Detail Object Code is Non-Reportable (defined in [Section 2](#)). The 1099 “Type of Income” field on OBJ also displays the box on the 1099 Form where the income will be reported.

Please Note: City agencies must ensure that payments to Vendors, who are independent consultants or City Employees, are properly classified and in compliance with IRS regulations governing 1099 and W2 reporting. For additional information, see IRS Publications on IRS.gov.

4.2 Generating Various IRS 1099 Forms

All 1099 Forms are generated and mailed by the City of New York Financial Information Services Agency/Office of Payroll Administration (FISA/OPA). Production of these forms takes place each January for the previous tax reporting calendar year.

City agencies are responsible for the accuracy of payments reported on all 1099 Forms produced that come from transactions reported in FMS.

The City issues consolidated forms for payments classified under 1099-MISC, 1099-INT, and 1099-NEC. The consolidated forms reflect Reportable income from all City agencies (except the Department of Education and the School Construction Authority, which generate their own 1099 forms).

FMS automatically ensures that the City complies with IRS stipulated minimum income amounts for each 1099 box on all Forms.

4.3 The Office of the Comptroller Website

City agencies and 1099 recipients can obtain up-to-date 1099-MISC, 1099-INT, and 1099-NEC information from the Comptroller's Web Site at:

<http://comptroller.nyc.gov/general-information/tax-reporting/>.

5. CITY AGENCY REVIEW AND CORRECTION PROCEDURES

City agencies are responsible for the accuracy and integrity of 1099 reporting. Accordingly, City agencies should routinely perform the following reviews:

- Ensuring that information is accurate when entering Vendor and payment documents into FMS;
- Reviewing 1099-related transactions initiated during the year;
- Verifying the accuracy of 1099 coding in FMS, including Detail Object Codes; and
- Ensuring that corrective action is taken for all detected errors.

The following sections discuss the review procedures that City agencies should routinely perform to ensure the accuracy and integrity of the data in FMS. Continuous review of the data will ensure fewer errors during the 1099 reporting cycle.

5.1 Entering the FMS Payment Documents

City agencies should ensure that errors are not introduced into FMS at the time payment requests and other accounting transactions are entered. This includes ensuring that Detail Object Code(s) on payment requests are correct. Detail Object Codes designated/assigned to payment requests should reflect the services being provided by Vendors. City agencies can refer to FMS OBJ Inquiry screen to determine whether a Detail Object Code is 1099-Reportable.

5.2 *Reviewing 1099-Related Transactions*

The Form 1099 Vendor Review Audit by Department report (CWA-VNDR99-001) provides City agencies with a listing of all 1099-Reportable payments made during the calendar year. The CWA-VNDR99-001 sorts transactions by TIN and Vendor code, and details the inquiring City agency's share of 1099-Reportable income that will be reported at year-end for each Vendor. The CWA-VNDR99-001 also identifies the 1099 box in which Reportable payments will be recorded. The CWA-VNDR99-001 can be run at any time during the calendar year (commencing in February of the current tax year) so that City agencies can enter timely corrections.

5.2.1 When to Review the CWA-VNDR99-001 Report

City agencies should review the CWA-VNDR99-001 to ensure that payments are made using appropriate Detail Object Codes.

See [Section 5.3](#) for corrective action procedures.

City agencies should generate CWA-VNDR99-001 reports on a monthly basis to assist in the review and correction process. All errors found in the CWA-VNDR99-001 review process should be corrected during the Regular Cycle.

City agencies should reference Appendix I for further instructions on running the CWA-VNDR99-001.

5.2.2 Review Procedures for the CWA-VNDR99-001

When conducting the 1099 transaction review, City agencies should check information on the CWA-VNDR99-001 report against the VCUST, 1099I and OBJ screens. This process may reveal out-of-sync errors on either or both the VCUST, 1099I and in accounting transactions due to modifications made on the vendor/customer record or otherwise.

5.2.3 Erroneous Detail Object Codes

City agencies should evaluate the accounting transactions for each Vendor to ensure that Detail Object Codes are correct. The reportability of Detail Object Codes can be reviewed on the OBJ screen. If the analysis reveals that improper Detail Object Codes were used, City agencies should use a Journal Voucher – Department Redistribution Expense document (J5Es) to make corrections in the same fiscal year as the erroneous transaction in accordance with procedures in [Section 5.3](#). In cases where two tax reporting calendar years are open, the adjustment must be made before the end of the tax reporting calendar year in question. For example, a transaction processed in December, using the wrong detail object code, should be corrected before the month of December closes which usually occurs 3-5 days within the month of January of the next year.

5.3 Corrective Action

In order to correct key informational errors, City agencies should obtain and enter correct data from Form W-9. For payment corrections, J5E entries should be performed in accordance with the procedures set forth below.

5.3.1. Correcting Entries during the Regular Cycle

The term “Regular Cycle” applies to the period during the calendar year that City agencies are permitted to correct 1099-related errors. The Regular Cycle runs from January of the current tax year to mid-January of the following year. J5E documents, entered on-line in FMS, may be used at any time during the Regular Cycle to correct erroneous Vendor payment(s) found on the CWA-VNDR99-001 Report taking the following time frames into consideration:

- Month 13 (where corrections can be completed for transactions that took place between January through June); and
- The initial generation of 1099 Forms (where corrections can be completed for transactions that took place between July and December). Agencies should follow the FMS Bulletin provided during this time of year, which mentions the Amended Cycle to make necessary corrections.

5.3.1.1 Journal Voucher – Department Redistribution Expense (J5E) Preparation

To correct transactions using a J5E document, the instructions below should be followed:

- J5E document corrections should be submitted by the close of FMS Period Month 13 for the period covering January through June to effect the 1099 reporting of that current calendar year.
- The payment request number should be entered in the “Reference” tab on the Accounting section of the J5E. By linking the J5E with an associated accounting document, an audit trail is provided for corrections made to transactions listed on the CWA-VNDR99-001 Report.
- The Vendor Code and Address Code should be entered in the Line Group section and Vendor Customer Information Tab of the J5E. If the Vendor code is not entered, only FMS ledgers will be updated and the Vendors income will remain unaffected on generated 1099 Forms. Information pertaining to the Vendor (i.e., address information) will populate once documents are validated.
- The “Extended Description” field in the Header Section of the document should list the name and phone number of the person

at the City agency who prepared the J5E along with a brief description that the purpose of the document is for 1099 corrections.

- The “Contact Code” field in the Header Section of the document should be selected on the J5E.

5.3.1.2 Journal Voucher – Department Redistribution Expense (J5Es) Document Level 3 Approval Process

- J5Es should have Level 3 Approval in FMS at the City agency level applied by the agency Fiscal Officer or authorized designee.

5.3.2. Corrections in the Amended Cycle

The term “Amended Cycle” applies to the period that City agencies are permitted to make corrections to 1099 Forms that were initially issued by January 31st, enabling the generation of Corrected 1099 Forms. The Amended Cycle begins in February of each year and concludes in April for 1099’s produced for the prior calendar year.¹ Corrections to Vendor’s income on 1099 Forms that have already been generated should be made using the 1099 Maintenance Document (M1099). The M1099 document is used only after the initial generation of 1099 Forms and is used to correct amounts reported on 1099 Forms. City agencies can make corrections during amended sub-cycles held in February and March. Corrected 1099 Forms are generated at the end of each sub-cycle. City agencies should enter M1099 corrections if the City agency’s Vendor data and/or accounting entries, which are reflected on the 1099 Forms, were not adjusted during the Regular Cycle.

Please Note: J5E documents will not update income information after the initial generation of 1099 Forms.

City agency-prepared M1099 documents require Bureau of Accountancy approval before acceptance into FMS. The following is required for M1099 approval:

1. Level 3 Approval at the City agency Level
M1099s should have Level 3 Approval in FMS at the City agency level by the Agency Fiscal Officer or authorized designee.
2. Supporting documentation justifying the change (e.g. letter from Vendor, detail transaction listing highlighting the error made, etc.).

¹ Corrections may be made during the post-amended cycle upon request and approval of the Comptroller’s Office Bureau of Accountancy; however, is not recommended as this will significantly delay the recipients’ tax reporting filing to the IRS. To avoid this, agencies should routinely review aforementioned reports and make corrections immediately as an error is identified.

6. TAX REPORTING FOR DOMESTIC REAL ESTATE TRANSACTIONS

The IRS requires Form 1099-S (defined in [Section 2](#)) to be filed to report the proceeds from the sale or exchange of real estate. Interest payments in connection with these real estate sales or exchanges should also be reported to the IRS using Form 1099-INT. The City purchases property from private owners for public use for primarily two purposes: the use of the land (commonly called condemnations), and watershed use. The Comptroller ensures the reporting of real estate transactions to the IRS and the submission of the appropriate Forms 1099-S and 1099-INT to the property owners. The property owners are considered Vendors for tax reporting purposes.

The following sections describe the City's reporting responsibilities in connection with these real estate transactions.

6.1 Condemnation Payments

Payments for condemnations are made by the City to Vendors in accordance with New York State statute. Compensation for condemnations includes payments for principal, as well as interest from the date ownership is transferred to the City (vesting date) until the final payment. As the City makes partial payments (advances) for principal to the Vendors, the interest associated with these principal payments should also be made.

6.2 Watershed Payments

The City purchases properties near watercourses for the protection of its Watersheds. These payments require Form 1099-S be filed to report the proceeds from the sale to the seller.

6.3 Form 1099-S Reporting

The aggregate (total) of principal payments on real estate sales or exchanges should be reported on the 1099-S after final principal payment is made. This should include all advances paid plus the final payment made to the Vendors. The 1099-S should be issued at the end of the calendar year in which final payment is made in accordance with the final decree.

6.4 Forms 1099-INT

Vendors receive payment for interest beginning from the vesting date to the date of the final payment. Payments for interest are made on a regular basis and generally correspond to the respective advance payment. Accordingly, the BOA should issue a 1099-INT each year a Vendors receives interest.

7. FOREIGN VENDOR VALIDATION AND TAX REPORTING

The City conducts business with Vendors who are not United States persons for tax purposes. The City, as a payer, is required to request a Form W-8 (W-8-BEN, W-8-BEN-E, W-8-ECI, W-8-EXP or W-8-IMY) from any foreign Vendor to whom it is making an FMS payment related to rendering of services and/or goods and issue IRS Form 1042-S (defined in [Section 2](#)). Because of the nature of City agency payments, the IRS requires that all foreign Vendors should submit their W-8 with a United States based TIN. Acceptable TIN types, can be EINs, and Social Security Numbers (defined in [Section 2](#)).

The sections below describe the City's reporting responsibilities and procedures in connection with foreign Vendor validation and 1042S reporting.

7.1 Requests for Foreign Vendor Validations

Requests for Foreign Vendor Validation are processed by the PIP/Tax Reporting Unit. Foreign Vendors, however, may not be referred to the Payee Information Portal (PIP). PIP does not have the capability to generate a W-8 form, issue the required Foreign Vendor Questionnaire, or to evaluate foreign Vendor IRS requirements.

City agencies requiring approval of a foreign Vendor should forward a PDF file of the Foreign Vendor Questionnaire, appropriate IRS Form W-8, and Interactive TIN Matching session results to 1042Vendor@comptroller.nyc.gov. The Subject Line of the e-mail must contain the Vendor's name. The IRS has issued different versions of the W-8. (See [Section 7.3](#) below for a complete listing and description of IRS Forms W-8.) The Foreign Vendor must make sure that they are submitting an appropriate version of the W-8. It is the City agency's responsibility to collect these documents for foreign Vendor validation requests. Both the Foreign Vendor Questionnaire and IRS Form W-8s are available on the Comptroller's website (<https://comptroller.nyc.gov/services/for-businesses/nyc-comptrollers-office-vendor-forms-w9-and-w8/>).

Once the submitted documents have been reviewed and deemed sufficient, the PIP/Tax Reporting Unit will enter an FMS VCCC1 document to validate the foreign Vendor in FMS. The PIP/Tax Reporting Unit will contact City agencies if any follow up actions are necessary. Late responses will result in delayed validation approvals.

7.2 Foreign Vendor Questionnaire and IRS Mandated Substantial Presence Test

The Foreign Vendor Questionnaire must be completed by both the City agency and the foreign Vendor. Approval of the validation request will be dependent on the correct submission of the Foreign Vendor Questionnaire and W-8 form. Incorrect or incomplete submission of documents will not be processed by the PIP/Tax Reporting Unit.

The PIP/Tax Reporting Unit uses the IRS mandated Substantial Presence Test (described in [Section 2](#)) to determine if the Vendor is deemed 1042 (foreign Vendor) or 1099 (domestic) Reportable. City agencies will be informed of validation status once the Vendor has been approved in FMS.

7.2.1. Substantial Presence Test

The Substantial Presence Test helps to determine whether the foreign Vendor has significant presence in the United States for the calendar year. If the Vendor passes the Substantial Presence Test, it will be deemed a domestic 1099 Reportable Vendor and will be required to submit appropriate documentation to support their domestic status.

To meet the test, a foreign Vendor should be physically present in the United States on at least:

- 31 days during the current year; and
- 183 days during the 3-year period that includes the current year and the two concurrent years before.

Please Note: In order for foreign Vendor requests to be approved, all pertinent forms should be submitted for validation. City agencies that submit requests with insufficient information or forms will be contacted.

7.2.2. Source of Income Test (Location of Rendered Services)

City agencies should note the location of services being performed in order to determine the correct tax reporting status for their Vendors. Both boxes should not be selected. Incorrect answers can trigger foreign withholding of 30%. If the Vendor was physically present or if they provided services within the United States, “United States” should be marked for Question 9 on the Foreign Vendor Questionnaire.

If the Vendor was not physically present, if they provided services outside the United States, mailed a product or sold a license for use by the City agency, “Foreign Territory” should be marked for Question 9 on the Foreign Vendor Questionnaire.

7.3 *IRS Forms W-8*

An electronic submission of a Foreign Vendor Questionnaire and appropriate W-8 form to the PIP/Tax Reporting Unit will commence the validation process of foreign Vendors. However, the IRS requires that the Vendor submit an original W-8 form with a valid US-based TIN.

7.3.1 W-8 Form Types

The IRS has issued five types of W-8 forms that will be accepted for validation.

7.3.1.1 Form W-8BEN (Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting - Individuals) is used by foreign Individuals to:

- Establish foreign status;
- Claim that such person is the beneficial owner of the income for which the form is being furnished or a foreign partner in a partnership subject to taxes; and
- If applicable, claim a reduced rate of, or exemption from, withholding under an income tax treaty.

7.3.1.2 Form W-8BEN-E (Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting - Entities) is used by foreign entities to:

- Claim that such entity is the beneficial owner of the income for which the form is being furnished or a foreign partner in a partnership subject to taxes; and
- If applicable, claim a reduced rate of, or exemption from, withholding under an income tax treaty.

7.3.1.3 Form W-8ECI (Certificate of Foreign Person's Claim That Income Is Effectively Connected with the Conduct of a Trade or Business in the United States) is used by a foreign person to:

- Establish foreign status;
- Claim that such person is the beneficial owner of the income for which the form is being furnished or is an entity engaged in a U.S. trade or business submitting the form on behalf of the owners or partners, and
- Claim that the income is effectively connected with the conduct of a trade or business in the United States.

7.3.1.4 Form W-8EXP (Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding and Reporting) is used by a Vendor to:

- Establish foreign status;
- Claim that such person is the beneficial owner of the income for which the form is being furnished, and
- Claim a reduced rate of, or exemption from taxes as a foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession.

7.3.1.5 Form W-8IMY (Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting) is used by a Vendor when receiving a Reportable amount or withholdable payment on behalf of another person or as a flow-through entity.

Please Note: If a foreign entity is unsure of which IRS Form W-8 to submit to the City, the foreign Vendor should directly contact the International Services Hot Line at the Internal Revenue Service. Their phone number is (267) 941-1000.

7.3.2. Original W-8 Form Requirement and Signature Expiration Date

An original W-8 form is required for BOA files. After a foreign Vendor has been approved in FMS, City agencies should submit their original (pen signed or approved electronic signature alternative) W-8 form to the PIP/Tax Reporting Unit.

As per IRS regulations, the W-8 will expire after three years of the signature date. City agencies should request that the foreign Vendor submit an updated W-8 to the City at least 6 months before the signature expiration date if they are still conducting business with City agencies.

Please Note: City agencies should ensure that W-8 forms are submitted with a signature and a US based date format (*dd/mm/yyyy*).

7.4 Employer Identification Numbers

If an organization is performing services within the United States or has a presence in the United States, then the Vendor is required to obtain an Employer Identification Number.

7.5 Foreign Vendor Payment Reviews and Withholding

City agencies should perform a monthly review of foreign Vendor payments to ensure compliance with foreign tax reporting. Payments processed with a foreign address using the 'Miscellaneous Payee' Vendor code (MISCPAYVEN) should also be monitored. Payments and invoices pertaining to payment vouchers should be reviewed to ensure the proper reporting at year-end.

A tax treaty is an agreement between a foreign country and the United States which avoids double taxation. If a tax treaty benefit is not claimed, then IRS regulations require that the City withhold a percentage of the payment for submission to the IRS. Withheld amounts are immediately submitted to the IRS and are reported at year-end. Please refer to IRS regulations for the updated percentage:

<https://www.irs.gov/businesses/international-businesses/united-states-income-tax-treaties-a-to-z>.

7.6 IRS Form 1042S Issuance

At year-end the aggregate (total) of Reportable payments to foreign Vendors and all withheld amounts are reported on IRS Form 1042-S.

8. DOMESTIC BACKUP WITHHOLDING

Backup Withholding is a procedure whereby the City is required by the IRS, under certain conditions, to withhold an amount from the Vendor's payments. The withheld amount, which is a percentage of the vendor's payment, is determined by the IRS/federal government and is submitted electronically to the IRS.

8.1 Backup Withholding Required

The IRS requires Backup Withholding if the Vendor:

- Has not complied with a City agency's request for a certified Form W-9 that matches IRS or Social Security Administration (SSA) records, or has not furnished his or her TIN, or
- Has furnished an incorrect TIN or name.

The IRS deems only government entities to be exempt from Backup Withholding.

8.2 Reports to the IRS and to Vendors

Amounts deducted from Vendors as part of the Backup Withholding process will be submitted to the IRS on the next business day. Vendors may only recover withheld amounts from the IRS at year-end when amounts are reported on Forms 1099-MISC, 1099-INT, and 1099-NEC Box 4 (for federal income tax withheld).

8.3 The Office of the Comptroller BOA Hotline

City agencies may contact the Comptroller's Backup Withholding Hotline for assistance at (212) 669-8233, or by email to 1042Vendor@comptroller.nyc.gov.

9. CONSEQUENCES OF NONCOMPLIANCE WITH REGULATIONS

City agencies are responsible for the accuracy of all Vendor information in FMS. City agencies are also responsible for accurately executing all payments and related corrections that lead to the generation of 1099 Forms by the City, as discussed in this Directive. Accordingly, City agencies are responsible for all IRS penalties that result from failures to maintain accurate Vendor and payment data.

The IRS imposes penalties for inaccurate 1099 Forms and other information returns. If the IRS assesses a penalty against the City because of erroneous or otherwise inaccurate IRS 1099 Forms or other information returns, then the BOA may charge the penalty back to the City agency responsible for the incorrect form. The current charges are up to \$250 per form that has been submitted with incorrect information to the IRS.

City agencies can avoid IRS imposed penalties by:

- Consistently reviewing their Vendor data;
 - Ensuring that Name/TIN combinations are accurately listed on W-9 forms with the use of IRS e-Services; and
- Conducting comprehensive monthly payment reviews leading to the generation of tax reporting forms.

10. CITY AGENCY CONTACT INFORMATION, TRAINING, AND REFERENCE MATERIAL

10.1 City Agency Contact Information: Annual Solicitation and FMS Contact Page

The agency Fiscal Officer in each City agency is required to update his/her Tax Reporting Contacts in the FMS Contact (CNTAC) page when there are changes in tax reporting personnel. Instructions on changing the FMS CNTAC page can be obtained by accessing *FMS Training, Training Books, Course 434 (Tax Reporting), Module 7: Department Tax Reporting Contacts Displayed in PIP*, in the FMS Applications Portal (<https://portal.fisa.nycnet/>).

Additionally, the BOA solicits City agency's contact information annually, during the month of March annually. City agencies are responsible for submitting a 1099 Contact Form to keep the BOA apprised of all tax reporting staffing changes.

10.2 Training and Reference Material

All employees with Vendor and tax reporting responsibilities should be adequately trained and should maintain, for ready reference, a complete and up-to-date FMS Vendor Research and Management manual, tax reporting reference material, and an up-to-date version of this Directive.

11. APPENDICES

11.1 Appendix I: How to Run 1099 Reports in InfoAdvantage

Overview of 1099 Reports

As a replacement to the FMS/2 report VA99 - Form 1099 Vendor Review Audit Report by Department, two reports are offered in InfoAdvantage:

a. Report ID: CWA-VNDR99-001

- Report Name: Form 1099 Vendor Review Audit by Department
- Description: This report displays all transactions from the J1099 table for the prompted calendar year.

b. Report ID: CWA-VNDR99-002

- Report Name: Form 1099 Vendor Review Audit Report by Department-Summary
- Description: This report displays a summary of transactions from the J1099 table for the prompted calendar year.

Please Note: Both reports are offered in PDF and Excel formats.

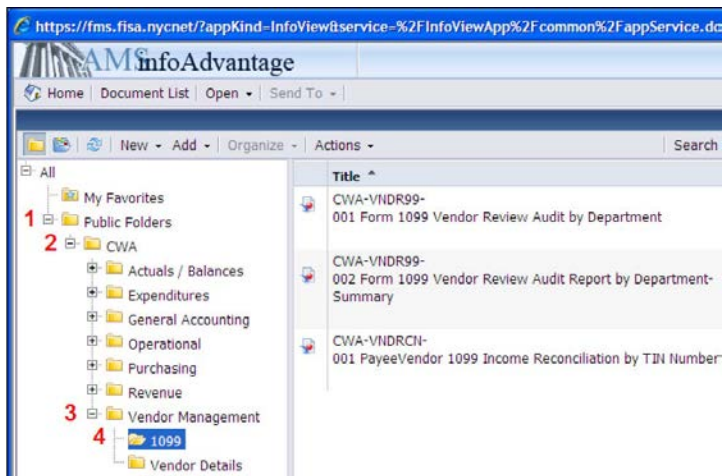
For additional information, City agencies should reference FMS Bulletin Volume XII, Number 77.

Instructions on Running 1099 Reports

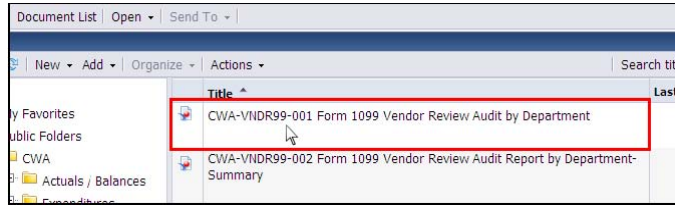
a. Finding and Opening the Reports

The 1099 reports can be found by following the folder and path below:

Public Folders → CWA → Vendor Management → 1099



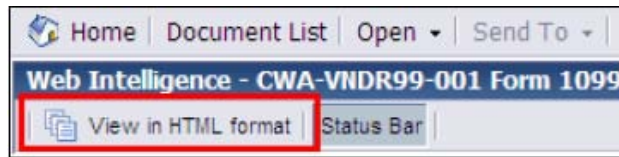
b. Double click on the report to open.



c. Running the Reports

- Step 1: Choosing a View

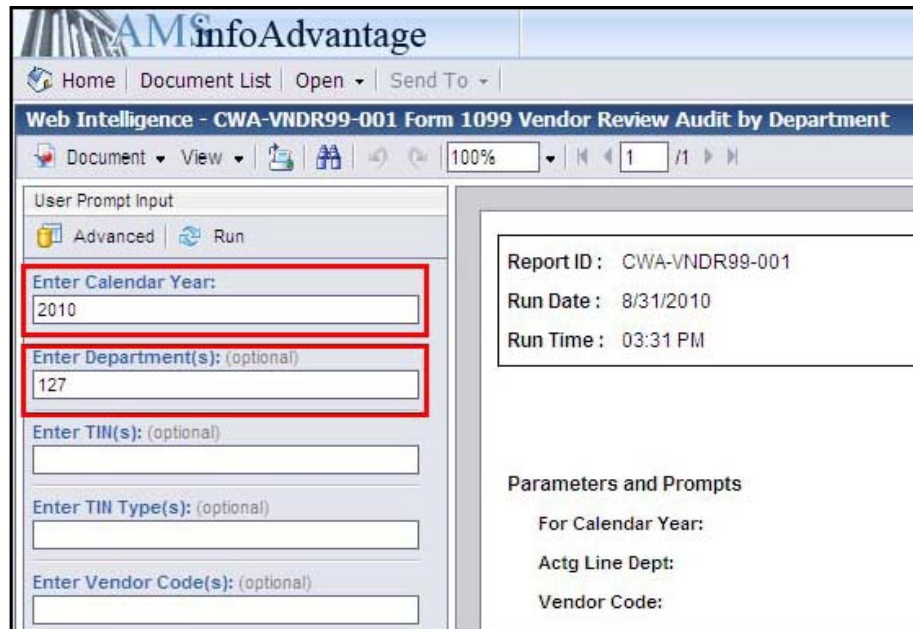
InfoAdvantage offers two ways for viewing reports – in HTML and PDF format. PDF is the default view, however to quickly run and view your report online, it is recommended to use the HTML view. To switch from the default PDF view to HTML, click on “View in HTML format” (see below).



- Step 2: Filling out Prompts

In the User Prompt Input section, enter the following prompts (see screenshot):

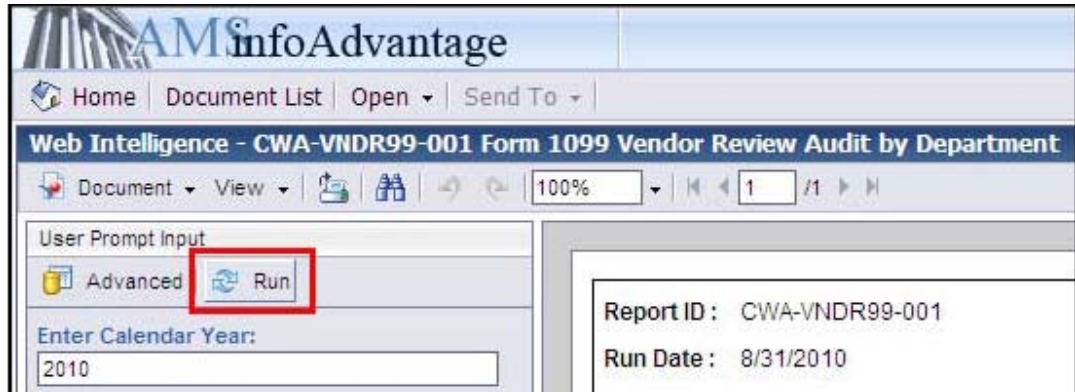
- Calendar Year
- Department (Enter your City Agency Code)



Please Note: To see all records for the selected City Agency, leave the remaining prompts blank: TIN, TIN Type, and Vendor Code – these are optional prompts that can be used if searching for specific records. If needed, you can enter multiple values in the optional prompts by separating them with semicolons and without spaces, for example: TIN: 123456789;123456781;123456782.

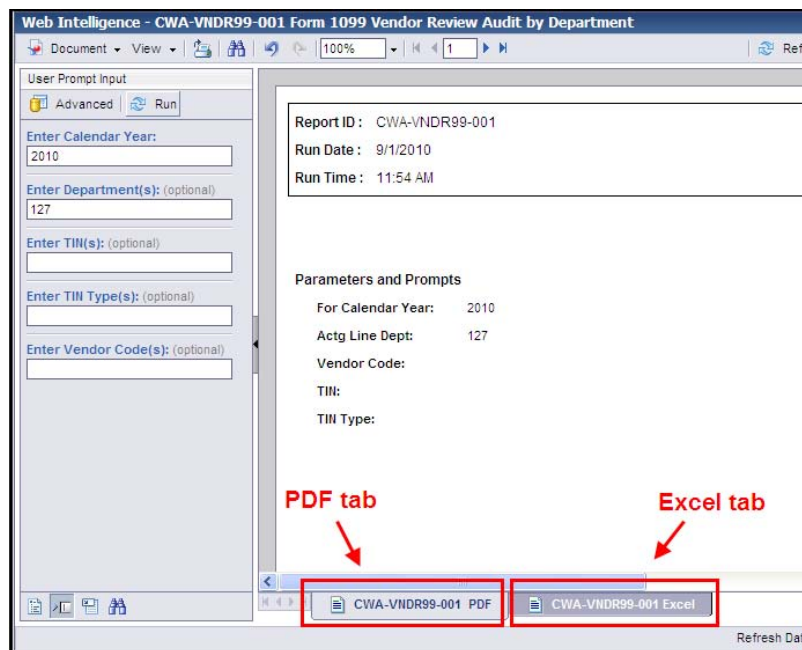
- Step 3: Running the Report

When you're done filling out the prompts, click on **Run**.



Please Note: Once the report is complete, PDF and Excel versions are generated – in the HTML view you can switch between the two formats by clicking on the tabs as seen below.

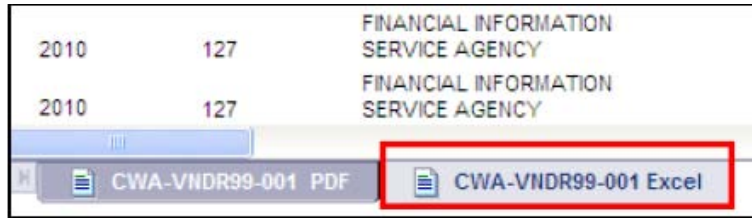
The light gray tab is the selected one (in this case the PDF tab).



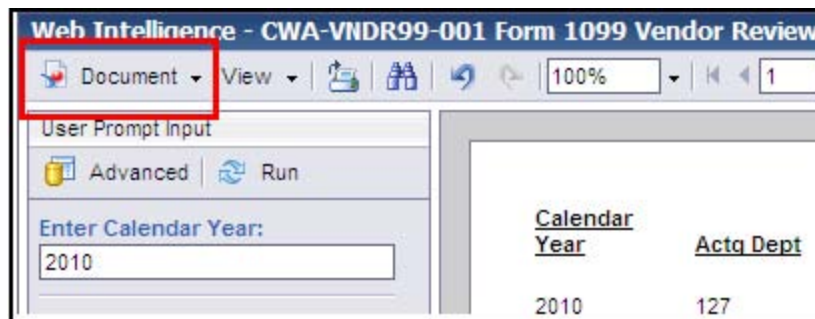
- Step 4: Saving the Reports

If you're using the HTML view you have the option to save individual tabs of the report. If you plan on working only with the Excel tab for example, you can save it in Excel and PDF by following these steps:

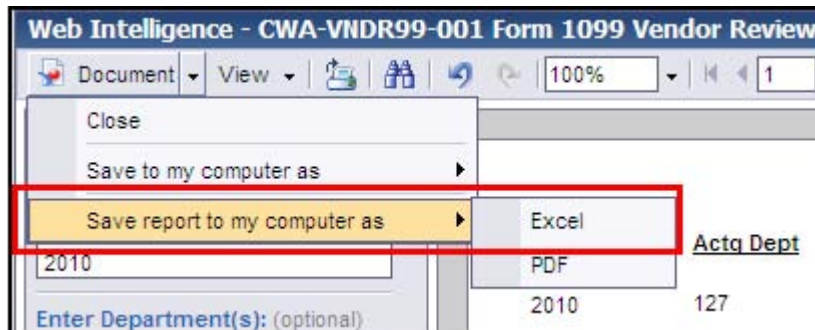
Saving the Excel Tab Only: Click on the *Excel* tab.



Click on the *Document* button to display the drop down list.



Click on the *Save report to my computer as* then click on *Excel* as shown below.



Saving the PDF Tab Only

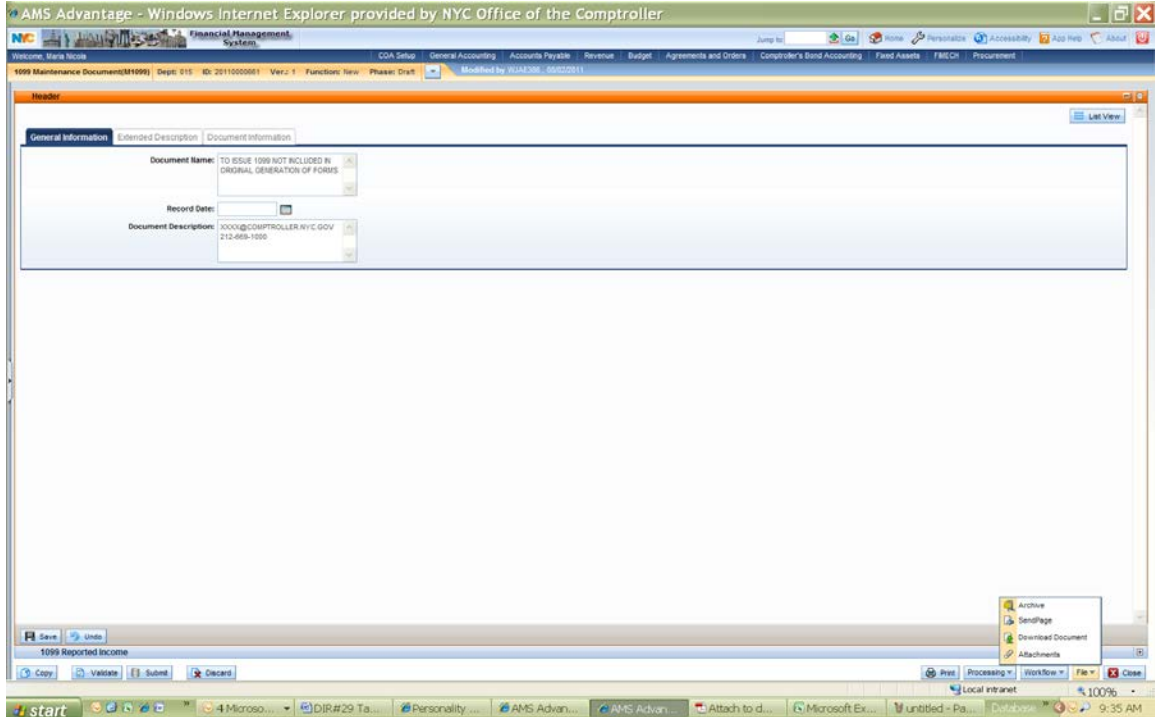
To save only the PDF tab, follow the steps above, but select PDF:

- Click on the *PDF* tab
- Click on the *Document* button to display the drop down list
- Click on the *Save report to my computer as* as then click on PDF.

11.2 Appendix II: Attaching a File to a Document

The example illustrated below uses an M1099 document for demonstrative purposes. The same steps should be followed for all Vendor documents.

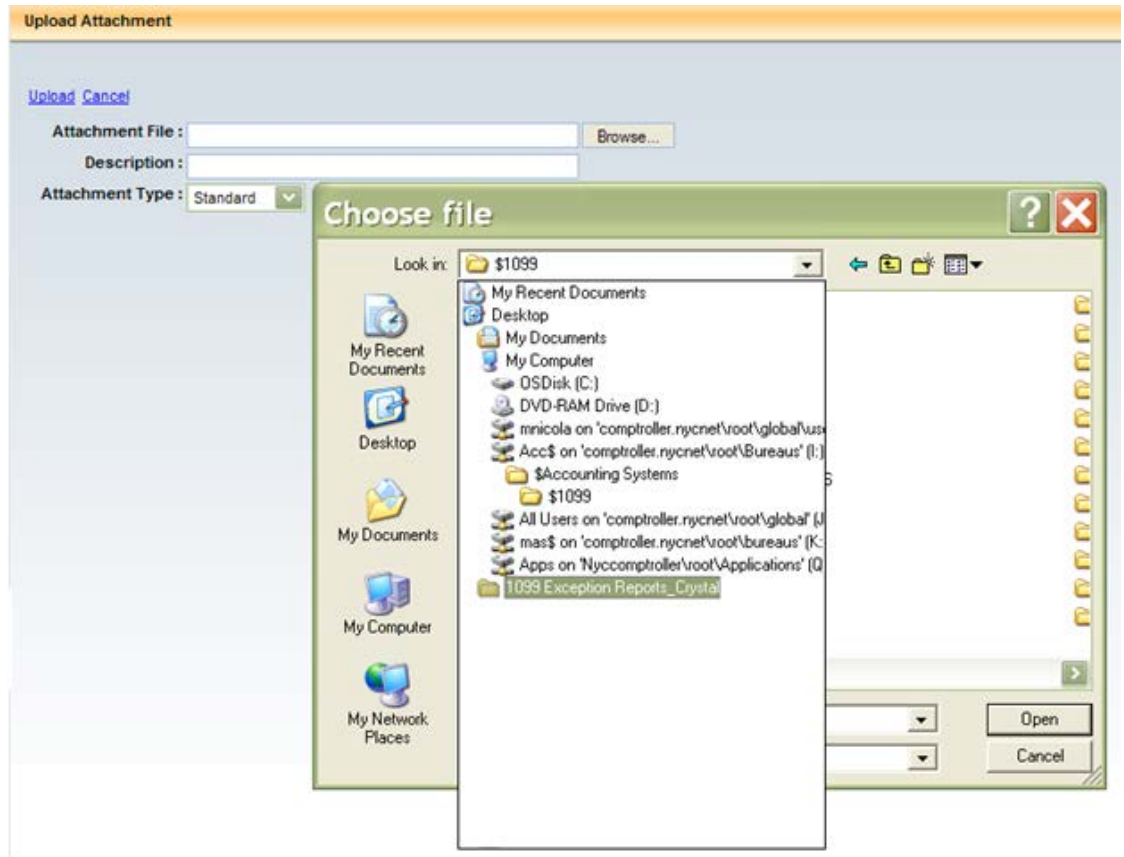
M1099 Document – Attachments



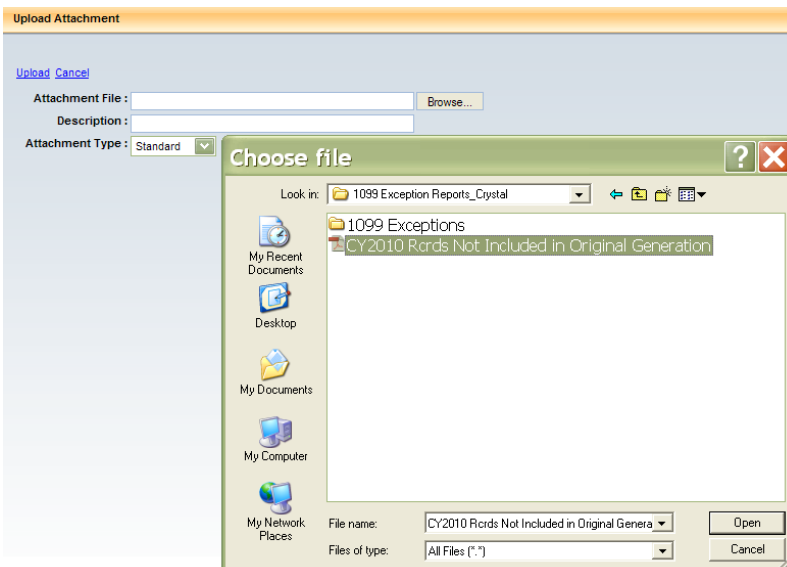
1. Click the **File** button.
2. Select **Attachments** from the menu displayed. The Attachments page is displayed.



3. Click the **Upload** link. The upload attachment page is displayed.



4. Click the **Browse** button to find the file you want to attach to the M1099 document. The **Choose file** window opens.
5. Click the folder where your supporting document is located.



- Click the file you want to upload.
- Click the **Open** button and the file name populates the **Attachment File** field.

Upload Attachment

[Upload](#) [Cancel](#)

Attachment File : C:\Documents and Settings\mnicola\Desktop\1099 Except

Description : Report Showing Unissued 1099 Records

Attachment Type : Standard

- Enter a description of the document in the **Description** field.
- Click the **Upload** link to begin uploading.

Attachments

	File Name	Type	Date	User ID	Primary State
✓	CY2010 Rcrds Not Included in Original Generation.pdf	Standard	8/2/11	WJAE386	New

First Prev Next Last

[Upload](#) [Download](#) [Delete](#) [Restore](#)

File Name : CY2010 Rcrds Not Included in Original Generation.pdf **Description :** Report Showing Unissued 1099 Records

Type : 1

Date : 8/2/11

User ID : WJAE386

Primary State : 0

[Return to Document](#)

[View Attachment History](#)

- Click on the **Return to Document** link.

Please Note: When the upload is successful, the Attachments page adds the File Name to the grid with a check mark.

Repeat Steps 3-9 to attach additional files when necessary.

[*Back to the Beginning of the Directive*](#)