

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

Release	Summary of Changes
1/28/22	<ul style="list-style-type: none"> <li>• Removed references to ‘Substitute IRS Form W-9’.</li> <li>• Added instructions to use the IRS Form W-9.</li> <li>• Added reference to 1099-NEC.</li> <li>• Removed the Fiscal Officer 1099 amendment letter.</li> <li>• Updated references to the IRS website for thresholds, percentages and rates for ease of access to relevant information.</li> </ul>
01/21/16	<ul style="list-style-type: none"> <li>• Added detailed Definitions Section.</li> <li>• Further clarified Internal Revenue Service (IRS)-related regulations.</li> <li>• Introduced the Payee Information Portal (PIP) as an alternative for Vendor/Customers who wish to do business with the City.</li> <li>• Updated rules and controls regarding the submission of various IRS tax Forms, foreign vendor validation, and tax reporting.</li> <li>• Offered additional resources and information to assist City agencies.</li> <li>• Updated reporting thresholds.</li> <li>• Expanded <i>Consequences of Noncompliance with Regulations</i> section.</li> </ul>
09/27/13	<ul style="list-style-type: none"> <li>• Clarified IRS-related regulations.</li> <li>• Expanded reporting thresholds categories.</li> <li>• Expanded <i>Corrective Action</i> Section.</li> <li>• Added procedural and regulatory details for foreign vendors.</li> <li>• Offered additional resources and information to assist City agencies.</li> </ul>
Initial Release	<ul style="list-style-type: none"> <li>• Established rules and controls to ensure the City complies with IRS regulations when generating and reporting tax information to its payees and vendors.</li> <li>• Clarified mandatory filing requirements.</li> <li>• Detailed the tax reporting process to ensure the accuracy and integrity of the reported information.</li> </ul>