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Updated:	1/1/2010		
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	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 --->	All nonsalary related legal settlement payments to Academic Personnel.
1944	Class-NonSal Legal Settlement	YES --->	All nonsalary related legal settlement payments to Classified Personnel.
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 --->	All rental of privately owned land from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable.
2305	Lease of Land	YES --->	All lease of privately owned land from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable.
2320	Rental of Space-Noncorp	YES --->	All rental of privately owned space from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable.
2325	Lease of SpaceNoncorp	YES --->	All lease of privately owned space from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable.
2330	Rental of DP Equip	YES --->	All Rental of Data Communication/Data Processing Equipment from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable.
2335	Lease of DP Equip	YES --->	All Lease of Data Communication/Data Processing Equipment from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable.
2340	Rental of Vehicles-Dealership	YES --->	All Charges for rental of vehicles from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable.
2345	Lease of Vehicle-Dealership	YES --->	All Charges for lease of vehicles from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable.
2350	Rental of Aircraft	YES --->	All Charges for rental of aircraft from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable.
2355	Lease of Aircraft	YES --->	All Charges for lease of aircraft from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable.
2360	Rental Equipment-Noncorp	YES --->	All Rental of equipment from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not reportable.
2370	Lease of Equipment-Noncorp	YES --->	All Lease of equipment from an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable.

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2410	Leasehold Repairs & Maint	YES --->	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.
2460	Maintenance & Repair- DP Equip	YES --->	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.
2470	Maintenance & Repair- Vehicles	YES --->	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.
2480	Maintenance & Repair- Other	YES --->	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.
2610	DP Services - Outside Source	YES --->	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.
2620	Services - Professional- Indiv	YES --->	All services (Professional, Educational, or Vocational) performed by an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable.
2621	Services - Consultants- Indiv	YES --->	All services provided by consultants who are Individuals, Sole Proprietorships, Partnerships, or Limited Liability Company (LLC). Corporations are not tax reportable.
2622	Collection Agency Fees	YES --->	All Collection Agency Fees if paid to an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable.
2625	Services-Guarantees	YES --->	All Services - Guarantees
2626	Services - Athletic Officials	YES --->	All services provided by Athletic Officials (for example, referee services, etc.)
2630	Medical Services	YES --->	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 <u>are tax reportable</u> on IRS Form 1099-MISC.
2637	Research Subjects	YES --->	All payments to individuals who serve as a research subjects or provides blood, bone marrow, urine or other body specimens.
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 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)."
2680	Serv-Houskeeping & Janitorial	YES --->	All expenditures for services such as rubbish, garbage, and snow removal, sanitation services, window washing, floor cleaning and exterminator service that are provides by an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable.
3111	Eye Exam for Safety Glasses	YES --->	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
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 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)."

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3750	Prizes & Awards	YES --->	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.)
3750	Prizes & Awards-Cash	YES --->	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.)
3760	Claims Awards	YES --->	All Claims Awards
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 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)."
3840	Subcontracts < \$25,000-Indiv	YES --->	All Sub-Grant And Subcontract Payments to Non-UW Employee (Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC)). Corporations are not tax reportable.
3845	Subcontracts >\$25,000	YES --->	All Sub-Grant And Subcontract Payments to Non-UW Employee (Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC)). Corporations are not tax reportable.
3860	Royalties	YES --->	All Royalty payments to an Individual, Sole Proprietorship, Partnership, or Limited Liability Company (LLC). Corporations are not tax reportable.
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 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)."
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)."
5709	Support-RA,Fellows,Scholars	NO ---> 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).
5710	Support-NonEmploy&NonUW Student	NO ---> 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).
5711	Student Aid-Excluding Loans	NO ---> SEE COMMENTS/NOTATIONS--->	Student Aid/Scholarship Awards excluding Loans (Reportable on an IRS Form 1042-S only when payment is to a non-resident alien).