

Date: 09 July 2008

To: Finance Users & Campus Community

From: Rick Allen

Subject: IRS 1099 Miscellaneous Income Reporting Requirements

The University is required to comply with IRS 1099 Miscellaneous Income Reporting Requirements for certain types of payments made to individuals (non-USU employees). Reporting requirements include obtaining social security numbers (SSN) or individual taxpayer identification numbers (ITIN) and having a form W-9 "Request for Taxpayer Identification Number and Certification" on file.

The type of payments where this is required includes:

- Royalty Payments
- Non-USU Employee Payments, including payment to Performers, Referees and Judges
- Student Prizes and Awards
- Awards to Non-USU Employees
- Honorariums
- Foreign Honorariums
- Consultants
- Independent Contractors

If you have any question whether the payment you want to issue has 1099-MISC reporting implications, contact Shanell Johnson at 797-1682.

Departments may determine whether a W-9 is on file with the University by using screen GUIALTI in Banner. When the screen is opened, the cursor is placed in a search box. Type in the SSN or ITIN of the payee, hit button F8 or use the Execute Query Icon. If an A number appears, a W-9 is on file.

If an A number does not appear, have the payee fill out a W-9 and either attach it to the check request form or send it to Purchasing.

The link for the W-9 form is located at:

<http://www.irs.gov/pub/irs-pdf/fw9.pdf?portlet=3>

Payments will be held until SSNs or ITINs and W-9s are provided by Departments.

Please contact Kelly Olsen in the Controller's Office, by phone at 797-1062 or by email at Kelly.Olsen@usu.edu if you have any questions.