



State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF STATEWIDE REPORTING AND ACCOUNTING POLICY

M. J. AMIKE® FOSTER, JR.
GOVERNOR

MARK C. DRENNEN
COMMISSIONER OF ADMINISTRATION

January 23, 2002

MEMORANDUM OSRAP 02-20

TO: Fiscal Officers
All ISIS Agencies

FROM: F. Howard Karlton, CPA, CGFM
Director

SUBJECT: Completed 1099 Federal Tax Forms

Enclosed you will find the completed 1099-G and 1099-MISC Federal Tax Forms for your agency. The enclosed forms are for the period of January 1, 2001 to December 31, 2001. These forms are sorted by the Taxpayer Identification Numbers (TIN) of the recipient. You should copy the form for your records and mail the original of the forms to the Recipient. These forms must be mailed to the vendor by January 31, 2002. You are not to mail the IRS (Internal Revenue Service), we will report this information them electronically.

If you need to make corrections to any of the printed forms, you will need to create an Excel or Lotus 1-2-3 file containing the recipient's TIN and address, the payer's TIN and address, the return type A or G, the income type (1, 3, 4, 6, 7, C) and the corrected amount (i.e., the amount that should has been reported to the IRS). The file should be e-mailed to jandrus@doa.state.la.us. If you cannot e-mail the file, fax a hard copy to (225) 342-1053 Attn: Gary Andrus. Please request a delivery receipt on your e-mail or call Mr. Gary Andrus at (225) 342-1096 to verify that your file has been received and is accessible. The Office of Statewide Reporting and Accounting Policy will make the corrections for you and forward the information on to the Internal Revenue Service, **if the number of corrections needed is not excessive.**

Any excessive number of corrections will be done by the agency. Excessive is defined as 20 or more corrected returns. The procedure for correcting 1099G and 1099-MISC data can be found on pages 10 through 12 of the IRS publication **2001 Instructions for Forms 1099, 1098, 5498, and W-2G** available through your local IRS office or the IRS Internet Home page at http://www.irs.ustreas.gov/prod/forms_pubs/forms.html. Any manual corrections will require a transmittal sheet (IRS Form 1096). If it is determined that your agency will be responsible for corrections, the IRS copy of the 1096 and the corrected form(s) should be mailed directly to the IRS. Agencies should be aware that the IRS requires corrections of 250 or more to be submitted on magnetic tape.

Should you have questions concerning this memorandum, please contact the OSRAP Help Desk at (225) 342-1097.

FHK:am

Attachment