



*State of Louisiana*  
DIVISION OF ADMINISTRATION

OFFICE OF STATEWIDE REPORTING AND ACCOUNTING POLICY

M. J. "MIKE" FOSTER, JR.  
GOVERNOR

MARK C. DRENNEN  
COMMISSIONER OF ADMINISTRATION

November 3, 2003

**MEMORANDUM OSRAP 04-17**

TO: All Departments, Agencies, and Organizational Units  
within the State of Louisiana

FROM: F. Howard Karlton, CPA  
Director

SUBJECT: IRS Forms Prepared By Agencies

OSRAP issues 1099-G's and 1099-MISC's for ISIS agencies who have vendors subject to backup withholdings or who are "1099 reportable" and have been paid at least \$600 from "1099 reportable objects." This memo is to advise agencies that issue their own forms that the Internal Revenue Service (IRS) has issued publications related to the preparation of 1098's, 1099's, or W-2G's. Furthermore, OSRAP is compiling an inventory of 1098's, 1099's or W-2G's that are issued by agencies other than OSRAP.

The IRS recently released the **General Instructions for Forms 1099, 1098, 5498, and W-2G** that detail the reporting requirements for the calendar year ending 2003. There are also IRS publications on preparing each specific type of form. Agencies generating their own IRS forms through their own internal subsystems should obtain a copy of these instructions from the Internal Revenue Service by either calling 1-800-829-3676 or through the internet at <http://www.irs.gov/>. Furthermore, if your agency has 250 or more 1098's, 1099's or W-2G's, you must transmit the returns electronically or by using magnetic media. **IRS Publication 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically or Magnetically (Rev. 8/03)** provides the necessary information for electronic/magnetic reporting. . Failure to properly report this information can result in large fines (i.e. – maximum penalty of \$250,000 per year for failure to report by due date, \$100 per return with no maximum for intentional disregard of filing and/or correct information requirements).

Also, if your agency issues Forms 1098, 1099, and/or W-2G, please complete the form on page 3 and email it to [donnie.ladatto@la.gov](mailto:donnie.ladatto@la.gov) or fax it to OSRAP, Attention: Gary Andrus at (225) 342-1053 by November 28, 2003.

OSRAP 04-17  
November 3, 2003  
Page 2 of 3

If you have questions, please contact the OSRAP Help Desk at (225) 342-1097. Remember all OSRAP memorandums and forms may be accessed through our home page at <http://www.state.la.us/OSRAP/INDEX.HTM>.

Page 3 has been attached as a Microsoft Word document to enable you to complete and e-mail it to <mailto:donnie.ladatto@la.gov>.

[Click here for Page 3 attachment](#)

FHK: dl

**Please prepare a separate sheet for each type of form your agency issues.**

Agency \_\_\_\_\_

Form Issued (1098, 1099, W-2G) Please indicate the type of 1098 or 1099. For example 1098-T, 1099-C, 1099-Q ...

\_\_\_\_\_

What is the nature of the transaction the 1098, 1099, or W-2G is being issued for? For example, payments to estates/beneficiaries, scholarships/fellowships, refunds ...

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Person Responsible for Preparing Form

\_\_\_\_\_  
Name (Print)

\_\_\_\_\_  
Position

\_\_\_\_\_  
Email Address

( )  
\_\_\_\_\_  
Phone No.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date