

University of Chicago

Office of Financial Service - Payroll

Vendor Payments - Reportable on Form 1099-Misc or Not

Reportable Payments

1. Compensation for personal and/or Professional "services" (including parts & materials used in performing service)
2. Rent fees (e.g., equipment, building spaces, lodging, banquet rooms, booth space, etc)
3. Copyright, license, permission, and royalties fee
4. Catering
5. Honorarium
7. Lecture and/or Speaker fees
8. Transportation and/or Delivery
9. Merchandise that is **custom-made** or contains U of C logo
10. Advertising - where the ads are "created" by the vendor (e.g., display ads, billboards, etc)
11. Medical and/or Healthcare
12. Legal Services (e.g., legal settlement or garnishment payments)
13. Awards and/or Prizes
14. Training and workshop.
15. Research Subjects
16. Stipends (e.g., workshop, conference registration, personal, travel, intership and educational expense)

Non-Reportable Payments

1. Business Expense Reimbursements to non-employees/students substantiated by original receipts - where required
2. Utilities (e.g., telephones, gas, electric, cable etc.)
3. Merchandise - when no services, such as installation, training, technical support, customizing , etc., is included in the purchase.
4. Freight charges (e.g., USPS, FedEx, UPS, etc)
5. Subscriptions
6. Rental of "storage units"
7. Food/Meals purchase that are not catered and not part of a banquet, workshop, etc.)
8. Classified Ads and T.V. or radio promotional ads where ads are "created"/provide by U of C and vendor just runs the ads.
9. Software - when no software support is provided or where no annual renewal fee is required to continue using software.
11. Payments made to tax-exempt entity (special exemptions on some payments)
12. Payments to publically held corporation. Except payments to medical/ healthcare and legal services and gross proceeds paid to an attorney

Office of Financial Service Payroll - IC desk will determine if the vendor payment will be reported under 1099-misc or not.

WHEN IN DOUBT - PLEASE DO NOT HESITATE TO CALL PAYROLL SERVICE IC DESK AT 773-795-9941 OR EMAIL AT icpayments@uchicago.edu

W9 Form (Request for Taxpayer Identification Number & Certification) http://finserv.uchicago.edu/pdf/pay_w9_taxpayerid_cert.pdf

For more information on "reportable payments" policy and procedures visit: <http://finserv.uchicago.edu/payroll/independent/index.shtml>

For more information on "non-reportable payments" policy and procedures visit <http://finserv.uchicago.edu/purchasing/index.shtml>