1099 REVIEW CHECK-OFF LIST

LEA has reviewed and verified the following:

___ Vendors requiring a Form 1099 have been flagged for 1099

___ Vendors whose Form W9 provided an SSN have been set up in Frontline ERP with their full name

___ Vendors whose Form W9 provided a TIN have been set up in Frontline ERP with their business names

___ Vendors whose Form W9 provided a TIN and their full name have been set up in Frontline ERP with their DBA

___ Independent Contractors have been set up in Frontline ERP with their SSN

___ Vendors marked "&" indicating that they are also an employee, have been verified:

- The vendor meets the ABC Test ***OR***
- It was determined payments should have been processed through payroll and payroll history has been created

___ All Frontline ERP identified Problems have been resolved

Listed below are a few:

- Missing Tax ID
- Negative amounts
- Incomplete address
- SSN or TIN invalid format

___ STRS retiree payments through AP have been reported to SCOE, STRS Retirement Analyst, Alli Britton

___ Vendors who had a change in reporting status or ownership have been set up correctly in Frontline ERP for 1099 reporting

___ Foreign and Out-of-State Vendors whose payments total $1,500 or more, are being furnished with Form 592-B; Form 592 has been filed quarterly and payments sent to the Franchise Tax Board

___ Foreign Vendors are being furnished with Form 1042 by March 15 and all Federal deposits have been made

___ Number of 1099-MISC Forms _____ Number of 1099-NEC Forms _____

LEA **CBO/Business Manager Signature** **Date**