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TO: All Holders of the Financial Planning and Control Manual

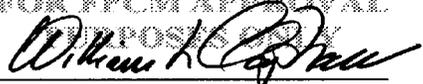
NEW ACCOUNTING PROCEDURES

BULLETIN NUMBER: 196	June 14, 1993
SUBJECT: 1099 Processing Procedures	

Attached is a copy of OSC Procurement and Disbursement Guidelines Bulletin G-132, dated June 4, 1993. This comprehensive bulletin describes current policies and procedures regarding Internal Revenue Service "1099" reporting requirements.

The entry of correct payee ID's and 1099 codes is an essential element of the voucher preparation process. Fines of \$50 per transaction may be imposed by the IRS for inaccurate 1099 reporting. You should note that OSC plans to charge the processing court/agency for any fines assessed.

Please ensure distribution of this bulletin to all personnel responsible for the preparation of, or the monitoring of internal controls relating to, vouchers.

NYS UNIFIED COURT SYSTEM
 FOR FPCM APPROVAL

 William L. Clapham