

What Form Type and Location Name should be used?

Reportable Payments	Form Type	Location Name
Unemployment Compensation	1099-G	CATG-XXX
Tax Refunds (State & Local)	1099-G	CATG-XXX
Debt Cancellation	1099-G	CATG-XXX
Taxable Grant	1099-G	CATG-XXX
<i>Agricultural Payments</i>		
Subsidies	1099-G	CATG-XXX
Payments for Confiscated Livestock or crops	1099-G	CATG-XXX
<i>Medical Services</i>		
Medical and Dental Services	1099-MISC	CAT06-XXX
Hospitalization	1099-MISC	CAT06-XXX
Medical Assistance Benefits	1099-MISC	CAT06-XXX
All Payments to Medical Services Corporations	1099-MISC	CAT06-XXX
<i>Prizes and Awards (not compensation for services) (FMV, if non-cash)</i>		
Premiums	1099-MISC	CAT03-XXX
Awards	1099-MISC	CAT03-XXX
Prizes	1099-MISC	CAT03-XXX
Honoraria	1099-MISC	CAT03-XXX
Punitive Damages	1099-MISC	CAT03-XXX
Beneficiary Payments for Annual/Comp time in the year following death	1099-MISC	CAT03-XXX



Reportable Payments	Form Type	Location Name
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Non-Employee Compensation Occasional Salaries and Wages (to non-employees)

1099-MISC

CAT07-XXX

Professional Services Payments

Advertising

1099-MISC

CAT07-XXX

Appraisal

1099-MISC

CAT07-XXX

Architectural

1099-MISC

CAT07-XXX

Auditing

1099-MISC

CAT07-XXX

Computer Programming

1099-MISC

CAT07-XXX

Consulting

1099-MISC

CAT07-XXX

Engineering

1099-MISC

CAT07-XXX

Legal

1099-MISC

CAT07-XXX

Program Administration

1099-MISC

CAT07-XXX

Other

1099-MISC

CAT07-XXX

Maintenance and Repairs

Building

1099-MISC

CAT07-XXX

Computers

1099-MISC

CAT07-XXX

Grounds

1099-MISC

CAT07-XXX

Office Machines

1099-MISC

CAT07-XXX

Vehicles

1099-MISC

CAT07-XXX

Other Equipment

1099-MISC

CAT07-XXX

Law Enforcement & Court Services

Court Reporters

1099-MISC

CAT07-XXX

Court Appointed Workers

1099-MISC

CAT07-XXX



Reportable Payments	Form Type	Location Name
Expert Witnesses	1099-MISC	CAT07-XXX
Prison Labor Allowance W-2 (not subject to FICA)	1099-MISC	CAT07-XXX
Non-Employee Allowance	1099-MISC	CAT07-XXX
<i>Other Services</i>		
Advertising	1099-MISC	CAT07-XXX
Armored Car	1099-MISC	CAT07-XXX
Cleaning	1099-MISC	CAT07-XXX
Construction	1099-MISC	CAT07-XXX
Keypunch	1099-MISC	CAT07-XXX
Janitorial	1099-MISC	CAT07-XXX
Laundry	1099-MISC	CAT07-XXX
Parcel & Delivery	1099-MISC	CAT07-XXX
Printing	1099-MISC	CAT07-XXX
Refuse Collection	1099-MISC	CAT07-XXX
Security	1099-MISC	CAT07-XXX
		CAT07-XXX
Expense Allowance (NOT itemized reimbursement)	1099-MISC	CAT07-XXX
Non-Employee Travel Expense	1099-MISC	CAT07-XXX
Per Diems		
Rent (Except paid to Real Estate Brokerages) Real Property (land, buildings, warehouses, other facilities)	1099-MISC	CAT01-XXX
Office Space	1099-MISC	CAT01-XXX
Other Property (such as office equipment,	1099-MISC	CAT01-XXX



Reportable Payments

Form Type

Location Name

machinery)

Gross Proceeds Paid to an Attorney, Gross
Proceeds for Legal Services which may include
Third Party Payments

1099-MISC

CAT14-XXX

