



Miller, Maribel <maribel_miller@fws.gov>

Re: QUESTION re: 1099...Re: FINAL AGENDA for Wednesday's (June 5) Financial Assistance Topics Call

1 message

Miller, Maribel <maribel_miller@fws.gov>
To: "White, Sherry" <sherry_white@fws.gov>

Mon, Jun 10, 2013 at 11:04 AM

This language is straight from the Internal Revenue Service's Form 1099-G Instruction sheet:

Report amounts of other taxable grants of \$600 or more. A federal grant is ordinarily taxable unless stated otherwise in the legislation authorizing the grant. Do not report scholarship or fellowship grants. See Scholarships in the Instructions for Form 1099-MISC.

To be safe, if asked about taxability of financial assistance we award, we tell our recipients to consult their tax advisor.

Tom spoke about when the Financial and Business Management System (FBMS) generates a Form 1099. Specifically,

SCENARIO A: Form 1099 status is pulled into FBMS directly from the System for Award Management (SAM). The Interior Business Center (IBC) staff cannot override the 1099 status of that recipient. This affects all recipient types except individuals not related to a business or nonprofit they own or operate. Individuals who opted to register in SAM will receive a Form 1099.

SCENARIO B: When requesting IBC to establish a new INDIVIDUAL recipient (a vendor that uses his/her social security number and is not related to a business or nonprofit he/she owns or operates), the program can specify that the vendor record be marked 1099 waived.

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For news, policy, guidance, and tools to manage grants and cooperative agreements, visit <https://inside.fws.gov/post/FAPO-news>.

For the Service's ASAP public website, visit http://www.fws.gov/fbms/asap_index.html.

On Fri, Jun 7, 2013 at 8:46 AM, White, Sherry <sherry_white@fws.gov> wrote:
Hi Maribel,

I was unable to make this call, and I was interested in the first bullet. I'm getting questions and conflicting information from the regions on whether or not recipients in our Partners program are subject to receiving 1099s. Some regions say they are exempt, some are checking the box "1099 eligible" in the Vendor Request Form.

Can you shed some light on the 1099 requirements? When is it appropriate to check the "1099 eligible" box?

Thank you,
Sherry

Sherry White
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On Mon, Jun 3, 2013 at 2:42 PM, maribel_miller@fws.gov <maribel_miller@fws.gov> wrote:

Limited Conference Phone Lines/Please gather in a central location.
HQ Staff please join us in Conference Room 4004 @ 4501 N Fairfax Drive.
Conference Call Line (866) 620-4447 Passcode: 2330710
WebEx information after the agenda below.

AGENDA:

FAPO-

- A. 1099 Form for Grant and Cooperative Agreement Recipients (Angus)
- B. Update on the Student Conservation Association Agreement/Volunteer Services Agreement (Moore/Cutler)
- C. Preliminary Findings from A-123 Appendix A Review (Kvasnicka)
- D. Preliminary Findings from Assurance Statement Review of Targeted FA Areas (Paul)
- E. Redesigned Financial Assistance Website (Desta)
- F. ListServ Subscription (Miller)
- G. DOI's Single Audit Scorecard (Miller)

FAS-

- A. End of the Fiscal Year Deadlines to Meet Obligation Deadlines
- B. Financial Assistance Systems Contact Information WebEx
- C. Milestone Plan Q&A
- D. Deobligating Funds on a Converted Award WebEx