

San Diego Unified School District
Summary of 1099 Reporting for Sites

Here is a quick summary of 1099 reportable categories. SDUSD issues IRS 1099 Forms every January to suppliers that were paid more than \$600.00 in payments in the previous calendar year (January through December). The \$600 threshold combines payments made by all district sites, so two schools paying the same vendor \$300 each requires the district to issue a 1099 for \$600 total. Royalties are the only exception, they are reported for payments of \$10.00 or more. W-9s are necessary to determine IRS filing status of the vendor, and should be required annually from every supplier prior to delivering their first payment check, regardless of payment amount.

What to Report – 1099's

The following types of payments are generally reportable. This list may not be comprehensive and other types of payments may be subject to reporting.

Reportable Payments Requiring a W-9

- Equipment rentals
- Room rentals
- Photo booths
- Party Rentals
- Software Licenses (renewable)
- Table and chair rentals with or without set up/take down services
- Copyright and License Fees
- Royalty payments for use of music or dramatic performances (Any payment over \$10.00 is reportable.)
- Punitive or non-injury compensatory damages
- Prizes and awards not paid to an employee
- Backup withholding for persons who have not furnished their tax identification number
- Ambulance services, doctors, dentists, lab services, therapists
- Independent contractors
- Disc Jockey's (DJ's)
- Photographers
- Graphic designers, advertising
- Printing services (flyers, customized t-shirts, logo silk screening, trophy engraving)
- Guest speakers, lecturers, performers, artists
- Catering and banquet services
- Dry cleaning services, alterations, embroidery services
- Transportation (motor coaches, taxi, bus, Uber, Lyft)
- Referees and sports officials
- Customized advertising (banners, billboards, display ads)
- Repair services
- Engineers, accountants, architects, appraisers, consultants, guest speakers
- Landscapers, Locksmiths
- Auto repair
- Custodial, maintenance
- Attorneys

No W-9s Needed

- Schools or school districts, County Offices of Education, any public entity –City, County, Governmental Offices, Reimbursements to employees, Refunds to parents.

If you have questions on a specific payment, please do not hesitate to reach out to me!
Sherrie Shumaker, Accounts Payable Manager, sshumaker@sandi.net or (619) 725-7756