National Aeronautics and
Space Administration

NASA Shared Services Center
Stennis Space Center, MS
39529-6000
www.nssc.nasa.gov

NASA Shared Services Center Process Work Instruction

NSPWI-9000-0007 Basic Version 1.0

Effective Date: February 24, 2020
Expiration Date: February 24, 2022

FINANCIAL MANAGEMENT DIVISION
Accounts Payable 1099 Work Instructions

Responsible Office: Financial Management Division Accounts Payable

Approved by

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Nicolina Tubbs
Chief, Financial Management Division

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Date

DOCUMENT HISTORY LOG

Status (Basic/Revision/ Cancelled)	Document Version	Effective Date	Description of Change
Basic	1.0	12/20/2019	Basic release

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1.0 Purpose

National Aeronautics and Space Administration (NASA) Shared Services Center (NSSC), Financial Management Division (FMD) Accounts Payable (AP) Branch employees perform 1099 duties not covered in the AP Invoice Processing Service Delivery Guide. 1099s are filed annually and in accordance with Internal Revenue Service (IRS) guidelines.

2.0 Authority

N/A

3.0 Applicable Documents and References

N/A

4.0 Process

AP is responsible for the issuance of 1099-MISC forms

5.0 Objective

At the end of each calendar year, the NSSC reports and issues vendor and non-vendor 1099-miscellaneous (MISC) forms to the payee and the Internal Revenue Service (IRS) on behalf of the centers. NASA accounts that are set up to have withholding tax code ‘02’ (royalty payments), ‘03’ (estate of royalty payments or settlements), or ‘07’ (contractor, Inventions and Contributions Board (ICB), Vendor and Convenience Check payments) must receive a 1099-MISC form annually in compliance with IRS regulations. A 1099-C form is prepared for Accounts Receivable debt discharge.

6.0 Roles and Responsibilities

NSSC AP executes and validates the yearly 1099s. In addition to vendor payments that are reported out of Systems, Applications and Products (SAP), information is gathered from NSSC Procurement for convenience check transactions and information is reported from NSSC Accounts Receivable (AR) for write offs. Test files are executed and coordinated with the Agency Applications Office (AAO). In addition, NSSC Information Technology (IT) is involved in ordering the software that is used to generate 1099s for convenience checks and write off activity. The FM Purchase Card or the Program Management Office (PMO) will order 1099 envelopes.

7.0 Records

Records shall be maintained in accordance with NPR 9615, NASA Records Retention Schedules. These records are included in the Financial Management Division (FMD) functional Master Records Index (MRI), applicable NASA Records Retention Schedule (NRRS) or General Records Schedule (GRS) items that provide retention/disposition authority.

8.0 Cancellation/Supersession of Previous Documents

This document is the first version.

NOTE: The Service Provider (SP) is responsible for documenting and maintaining all macros/scripts utilized in these processes.

PROCESS 1 - PRE-1099 PROCESSING

In order to begin the annual 1099 processing, steps must be taken to ensure SAP is updated and software has been ordered and installed.

STEP 1. <u>NSSC, IT Acquisition Management (ITAM) Team</u> -

A. No action is needed from FM/AP to initiate the 1099Pro Enterprise Edition Software renewal. (Note: 1099Pro Enterprise Edition is used for processing the Convenience Check and any AR related 1099s because they are not processed in SAP.)
   a. The IT Acquisition Management Team will renew the 1099Pro Enterprise Edition Software as part of their standard renewal cycle. ITAM will contact the AP/SP POC (currently Sarita Harper) to validate the requirement for the software as well as the number of copies needed. ITAM will then contact the FM Branch Chief (currently Michele Rollins) to confirm usage of the FM budget for payment of the software renewal.
   b. Once the 1099Pro Enterprise Edition software renewal has been purchased by SAT, 1099Pro Enterprise Edition will send the links to NSSC IT for installing the software on a VPP's computer. (Note: Ann Parker currently processes non-SAP1099s for all Centers.)

STEP 2. <u>NSSC, CIVIL SERVANT (CS) 1099 POC (Point of Contact)</u> - Send e-mails to initiate 1099 processes and request 1099 envelope order.

A. An e-mail is sent in early November to the AAO (Josh King, Matt Buchheit and Laurie Volkmar) with a courtesy copy to the AP SP Supervisor requesting the status of the Change Request (CRQ) for processing the test 1099 files. See Appendix D for copy of e-mail. The CRQ will be submitted by the AAO.
   a. The AP VPP Leads are to test the 1099 files using T-code S_P00_07000134 and provide the results of their testing to the AP CS POC prior to processing the actual 1099 file.
      i. If any issues are discovered, the AP CS POC reports them to the AAO. Follow-up e-mails may be sent as required.

B. A second e-mail will be sent to NSSC Procurement (currently Bobbie Young and Helen D. Bullock), copying the AP SP Supervisor and AP VPP that processes the Convenience Check 1099s. The e-mail will be sent in late December to request they provide the completed spreadsheet for the Convenience Check 1099 data as soon as possible in early January, reminding them that the IRS deadline for mailing 1099s is January 31st. This e-mail will also request an estimate of the total number of Convenience Check 1099s to be processed for all Centers. See Appendix E for copy of e-mail. Follow-up e-mails may be sent as required.

C. The third e-mail will be sent to the NSSC Accounts Receivable SP Supervisor (currently Dedra Hartley), copying the AP SP Supervisor and AP VPP that processes the 1099s. The e-mail will be sent in late December to request the AR SP provide a list of eligible customer bills written off that require a 1099-C as soon as possible in early January, reminding them that the IRS deadline for mailing 1099s is January 31st. See Appendix E for copy of e-mail. Follow-up e-mails may be sent as required.

D. A ServiceNow Request will be sent to the AP SP Supervisor at the beginning of December to initiate ordering 1099 envelopes. The VPP will use the number of 1099s submitted in the prior year to calculate an approximate number of 1099's to be issued for the current reporting year. The number of required write offs and convenience check 1099s estimated by AR and Procurement will also be included in the calculation. The VPP will add an additional 200 envelopes over the net total from above to determine the approximate number of envelopes that are needed. The VPP will then deduct the number of 1099 envelopes that are in stock to determine how many envelopes will need to be ordered. Once the estimated number of 1099 envelopes is calculated, the AP SP Supervisor will send a ServiceNow ticket to the FM Purchase Card POC requesting they order the number of envelopes needed.

STEP 3. <u>NSSC, SP VPP</u> - Run and review the 1099 Test Files

A. The VPP will run the 1099s as test files (Process 2, Step 3 below) and report any issues to the AP CS 1099 POC and AP CS Lead during November and December. Any issues identified during the test run will be communicated by the AP CS 1099 POC to the AAO and will include the AP SP Supervisor and the AP CS Lead.

B. The VPP will validate that the SAP t-codes are updated to the reporting calendar year, the text file exports correctly, the threshold amounts are correct, print capabilities, output spool file creates successfully and data is in the correct box on the 1099 Form.

C. Weekly meetings may be scheduled starting in December through January for status updates if required.

PROCESS 2 - ANNUAL REPORTING

At the end of each calendar year, the NSSC reports and issues vendor and non-vendor 1099-MISC and 1099-C forms to the payee and IRS on behalf of the centers. NASA accounts that are set up in SAP to have withholding tax code ‘02’ (royalty payments), ‘03’ (estate of royalty payments or settlements), ‘07’ (contractor/vendor, ICB or convenience check payments) must receive a 1099-MISC form annually in compliance with IRS regulations. A 1099-C form is prepared for Accounts Receivable debt discharge (write-off).
The 1099 process is performed annually for SAP payments by the AP VPP Center Lead using SAP t-codes S_P00_07000134 and SP01. An annual 1099 checklist (refer to Appendix B for annual 1099 checklist) is created by the SP and CS to document important dates associated with current year 1099 processing. 1099 Pro Enterprise Edition will be used to report convenience checks and AR write offs. The checklist is updated annually to include the current 1099 processing due dates set by the IRS.

STEP 1. Performed by **NSSC, SP VPP throughout the calendar year** - Receive an invoice and determine if a vendor account exists or if a vendor account needs to be created (refer to AP Invoice Processing Service Delivery Guide (SDG) Appendix B for vendor creation and invoice posting).

STEP 2. Performed by **NSSC, SP VPP throughout the year** - Review the withholding tax in SAP t-code XK03 to validate the vendor account is marked “Liable”, if the payment is 1099 reportable, and coded with the correct withholding tax code (refer to Appendix C).

A. If the invoice passes all the status checks, the VPP then posts the invoice in SAP. The full invoice amount is tax reportable. The VPP will not adjust or validate tax withholding amounts. The invoice will then be processed on a payment proposal.

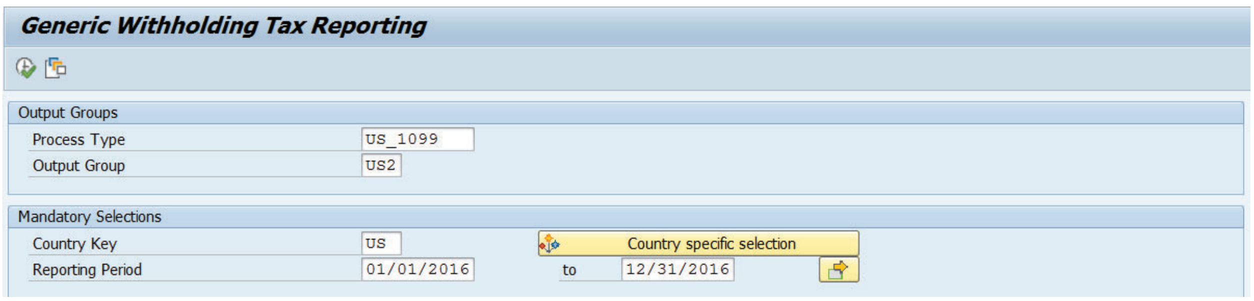
   Note: The SAP Allocation T-Code (ZIPP_INV_ALLOCATION) will be used to post all IPP documents so the withholding tax is automatically calculated. The withholding tax must be manually updated for documents with supply line items (“Z”) that cannot be posted using the Allocation T-Code. *(Refer to NSSDG-9200-0004 AP Invoice Processing SDG)*

STEP 3. **NSSC, SP VPP** -The SAP t-code S_P00_07000134 generates a text file for electronic upload to the IRS as well as a PDF output (spool) of the 1099-MISC Form Copy B and 1099-MISC Form Copy A. The AP VPP Center Lead uses t-code SP01 to access the spool. 1099-MISC Form Copy B and 1099-MISC Form Copy A can be previewed by clicking on the PDF icon. The copy is displayed inside SAP. The AP VPP Center Lead will use the menu bar options to navigate, print and save. The printed 1099-MISC Form Copy B is mailed to the vendor in accordance with the date set by the IRS. Note: The following are steps to process the center 1099 MISC forms.

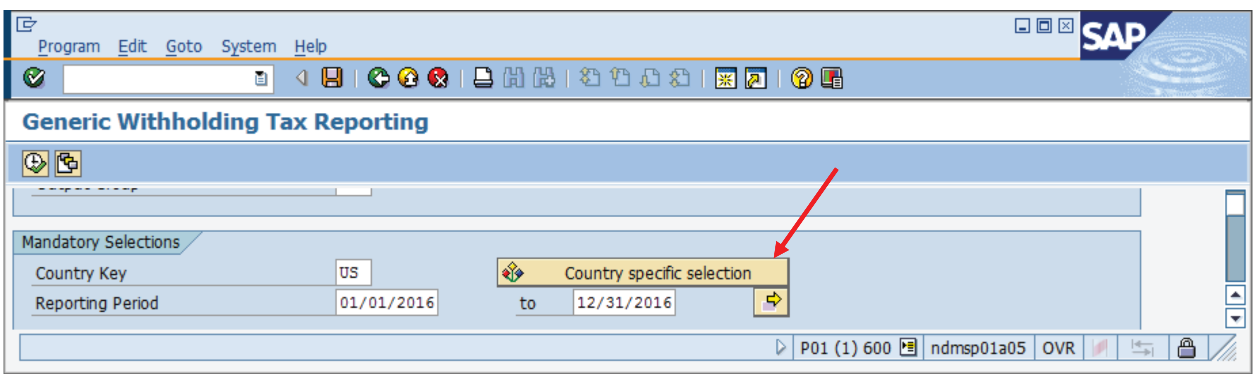
A. Go to SAP T- code S_P00_07000134

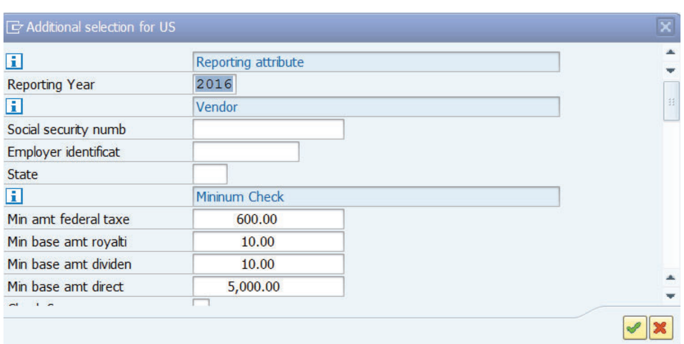
1. Under the Output Groups tab
   a. Enter Process Type = US_1099
   b. Enter Output Group = US2

2. Under the Mandatory Selection tab
   a. Enter Country Key = US
   b. Enter Reporting Period = Calendar Year (ex. 1/1/2016 to 12/31/2016)



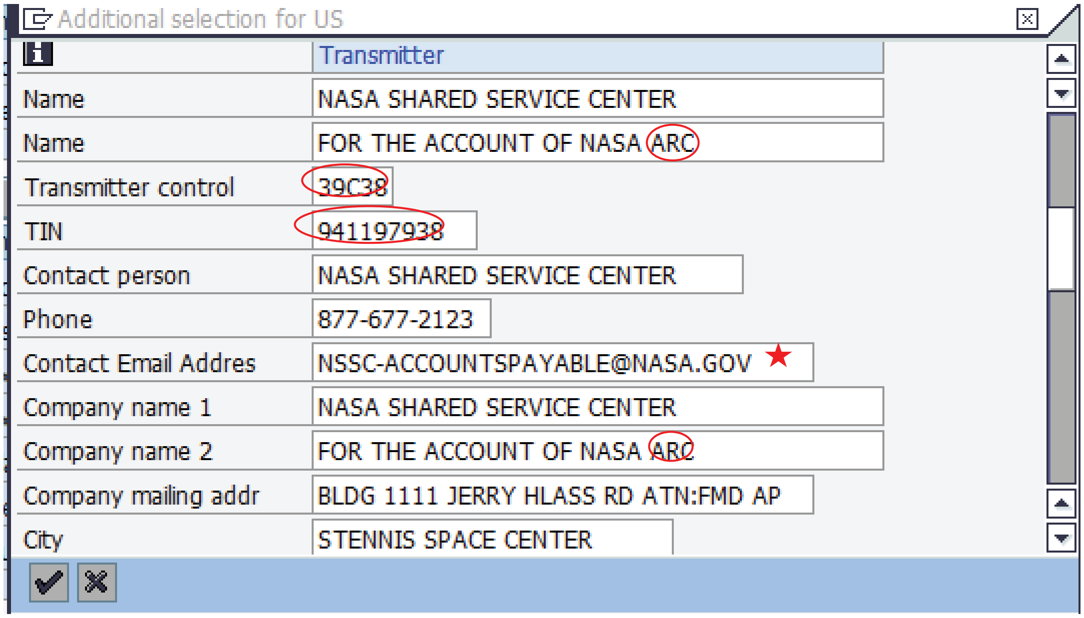
3. Under the Mandatory Selections tab, click the Country-specific selection button



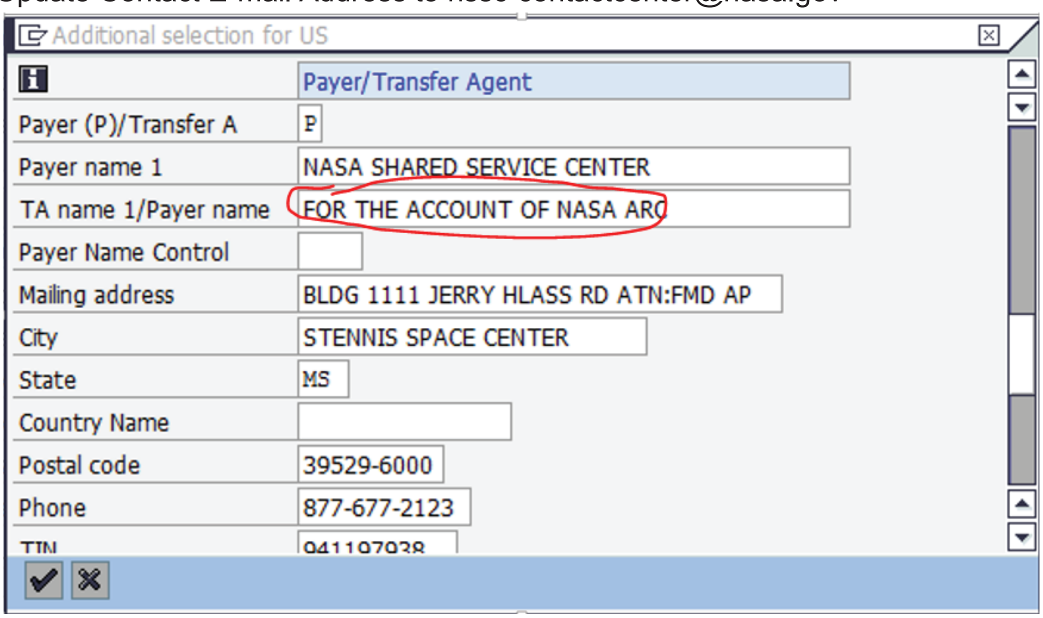


4. Leave pre-set values as default unless notified by CS/IRS for reporting year.

5. Update fields as they pertain to each Business Area (BA). See items (circled in red) with the information on the table below.



★ Update Contact E-mail Address to nssc-contactcenter@nasa.gov

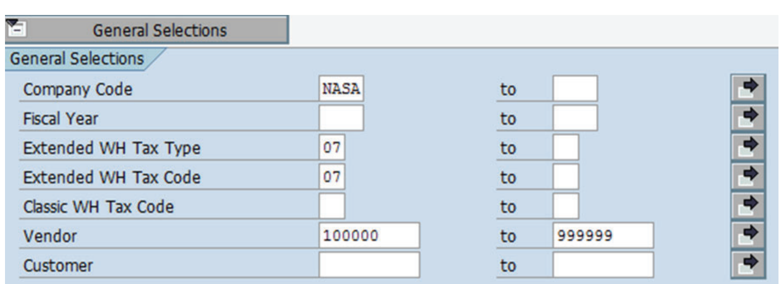


6. The items (circled in red) have to be updated for each center with the center information from the table below

(Name, Transmitter control, TIN, Company name 2, and TA name 1/Payer name).

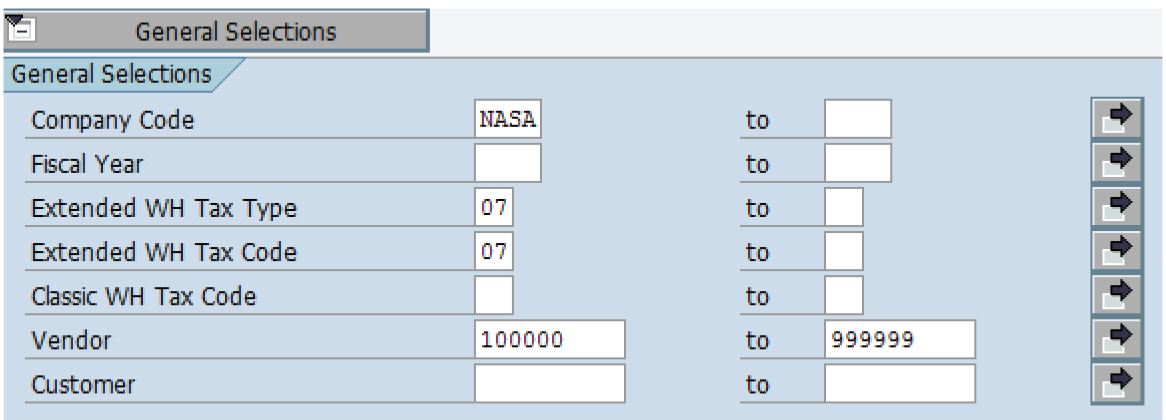
Center	TIN#	Transmitter Control#
ARC	941197938	39C38
AFRC	951715912	59144
GRC	340715724	33507
GSFC	520734375	36026
HQ	530201509	36049
JSC	540648760	34035
KSC	590946485	30A75
LARC	540515603	36384
MSFC	630422638	58306
NSSC	263084552	38G75
SSC	646164643	38C57

7. Under the General Selections tab, enter the following based on which type of 1099 is being executed.
    a. Enter the applicable extended tax type and tax code as well as the vendor number range - see table below.

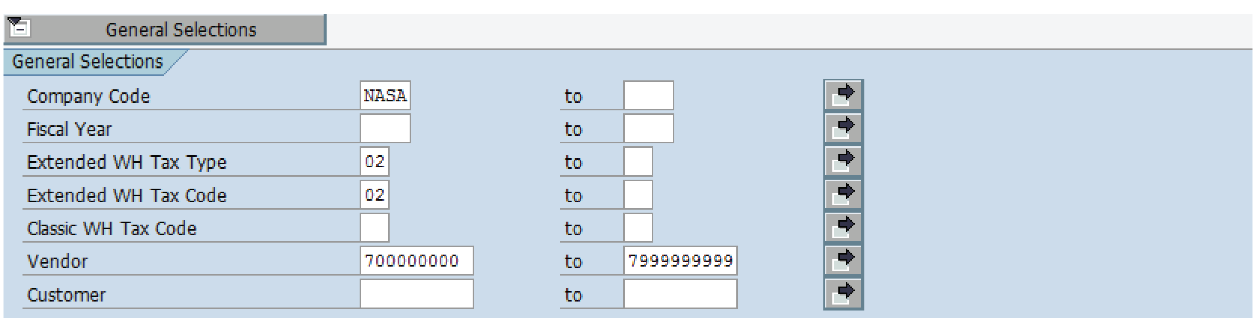


TYPE OF PAYMENT	TAX CODE	SAP ACCOUNT RANGE
Vendor	07	100000-999999
Royalties	02	7000000000-7999999999
Estate of (Royalties)	03	7000000000-7999999999
Settlements	03	100000-999999
ICB	07	9000000000-9999999999

b. Vendor 1099 tax code 07



c. Royalty 1099 tax code 02



d. Estate of Royalties tax code 03

General Selections

General Selections

Company Code	NASA	to	
Fiscal Year		to	
Extended WH Tax Type	03	to	
Extended WH Tax Code	03	to	
Classic WH Tax Code		to	
Vendor	700000000	to	7999999999
Customer		to	

e. Settlements tax code 03

General Selections

General Selections

Company Code	NASA	to	
Fiscal Year		to	
Extended WH Tax Type	03	to	
Extended WH Tax Code	03	to	
Classic WH Tax Code		to	
Vendor	100000	to	999999
Customer		to	

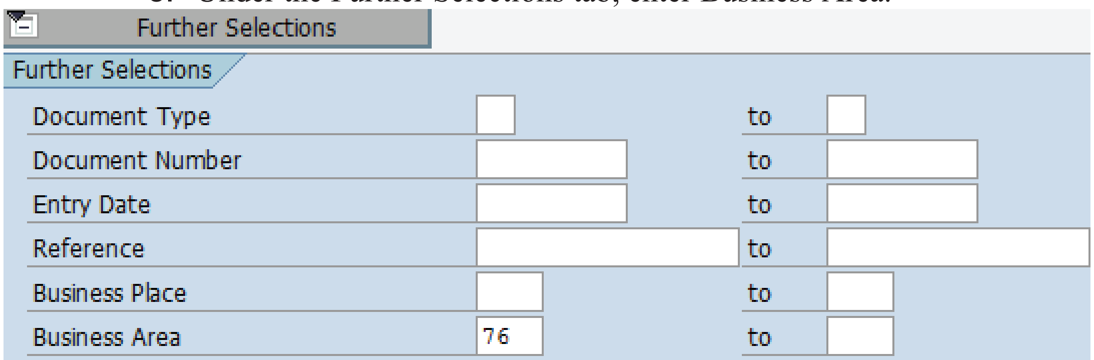
f. For ICB tax code 07

General Selections

General Selections

Company Code	NASA	to	
Fiscal Year		to	
Extended WH Tax Type	07	to	
Extended WH Tax Code	07	to	
Classic WH Tax Code		to	
Vendor	9000000000	to	9999999999
Customer		to	

8. Under the Further Selections tab, enter Business Area.

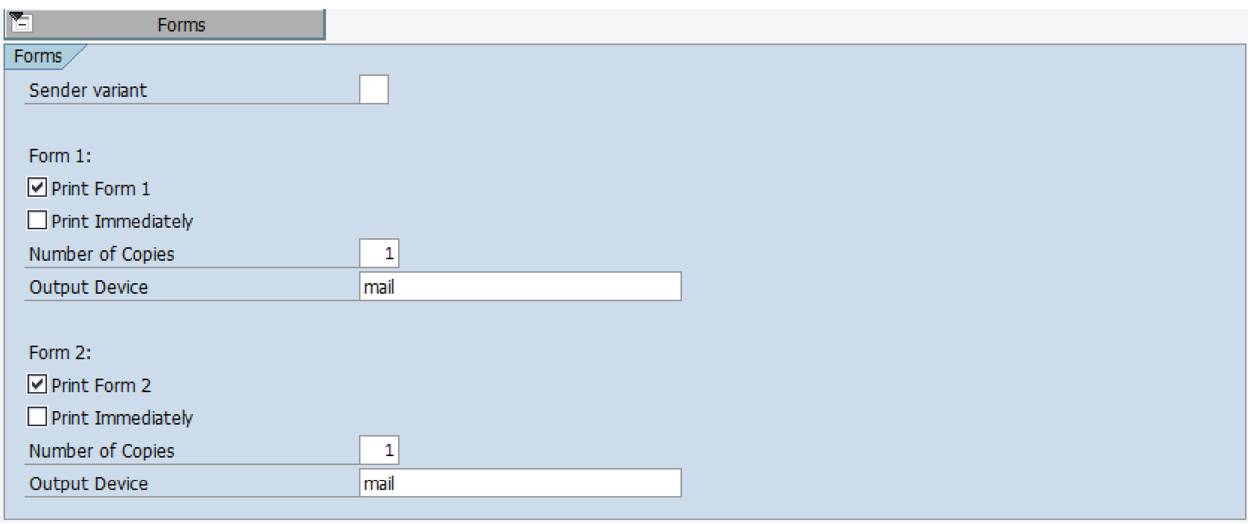


Center	Business Area
HQ/NMO	10,55
ARC	21
GRC	22
LARC	23
AFRC	24
GSFC	51
MSFC	62
SSC	64
JSC	72
KSC	76

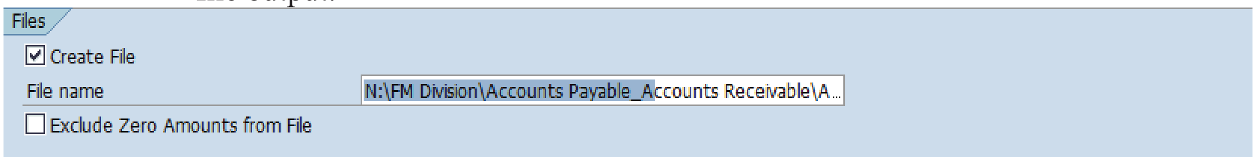
*HQ and NMO are run together.

9. Under the Forms section, enter the following:

Parameter	**Example**
Print Form 1	**Checked**
Print immediately	**NOT Checked**
Number of Copies	**1**
Output Device	**mail**
Print Form 2	**Checked**
Print immediately	**NOT Checked**
Number of Copies	**1**
Output Device	**mail**



10. Under the Files section, designate a local file name and location to save the text file output.



a. Check "Create File"

b. Save each center text file(.txt) under the following path: N:\FM Division\Accounts Payable_Accounts Receivable\Accounts Payable\Tax & IRS 1099 Info\20xx 1099 Reporting

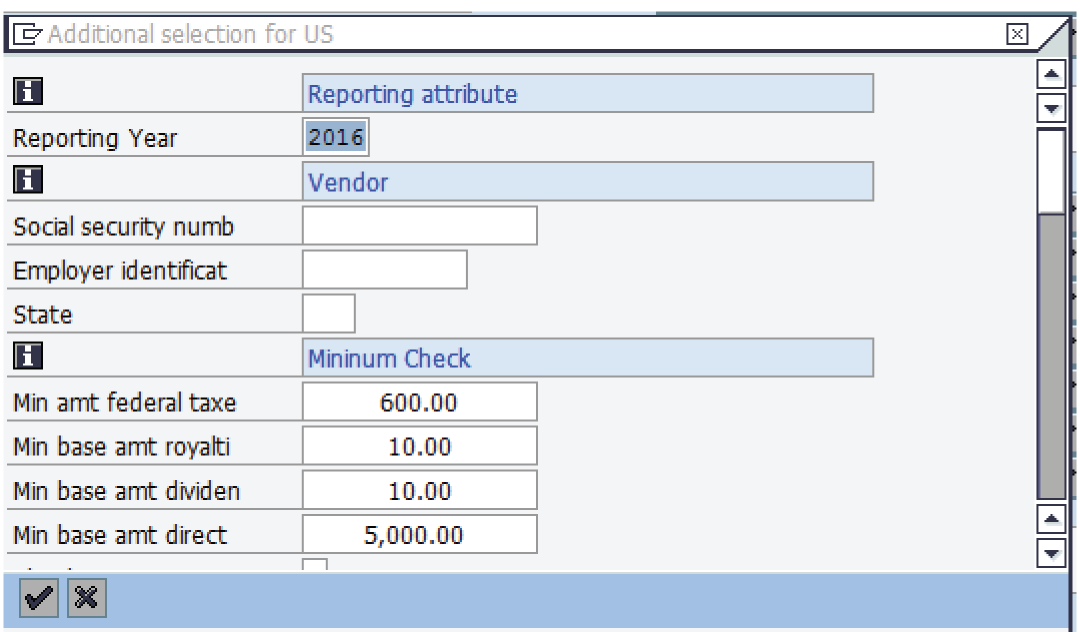
c. Each center has a folder for each tax code – Vendor 07, Royalties 02, Settlements 03, ICB 07, and Estate 03.

d. Example to save files as: N:\FM Division\Accounts Payable_Accounts Receivable\Accounts Payable\Tax & IRS 1099 Info\20XX 1099 Reporting\ARC\Vendor 07

1) Save file name as 20XX (Center) (account type) (withholding tax code).txt

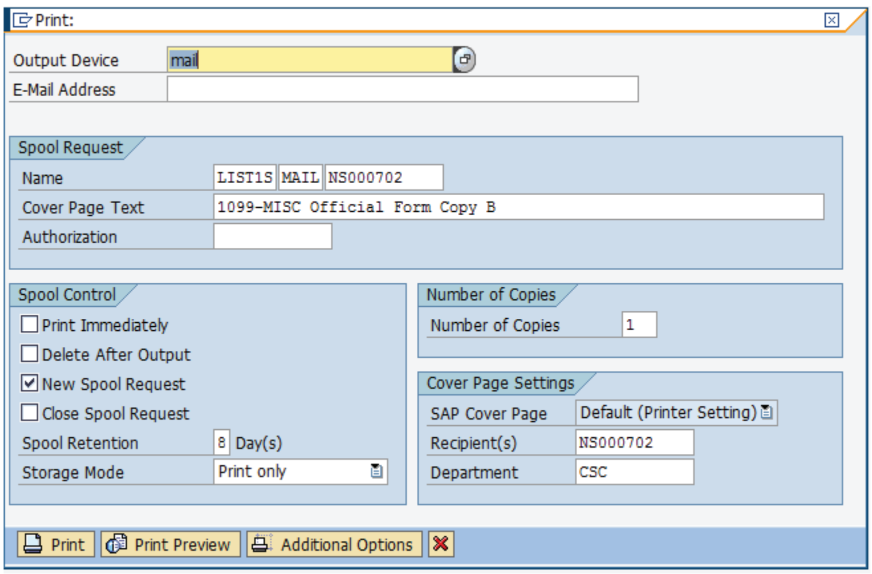
2.) Hit the execute button .

e. The following dialog box will appear:

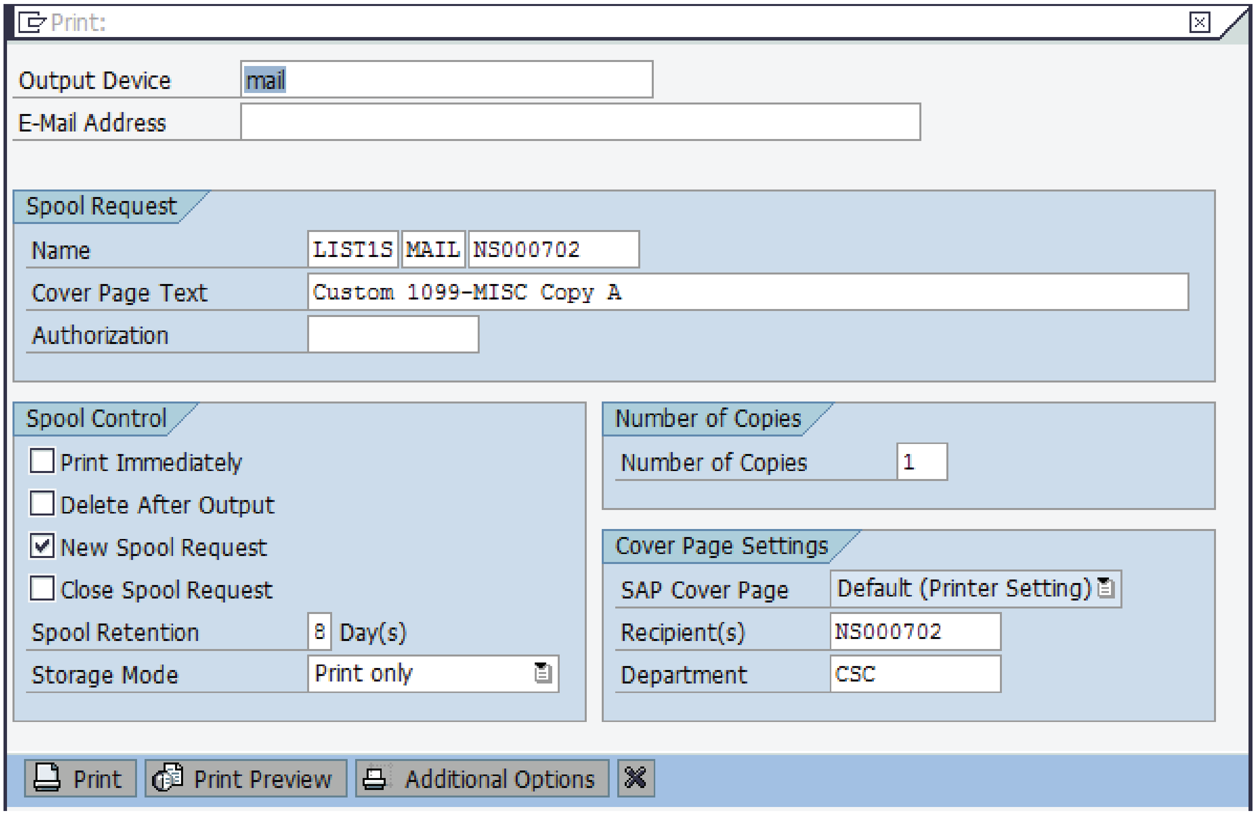


1) Click the check mark to continue. Allow time for the data to be selected and forms to be generated.

2) After the Copy B file is generated, enter "mail" as the Output Device and Select "Print" to save the text file to the selected path on the N drive.



3) After the Copy A file is generated, enter "mail" as the Output Device and select "Print" to save the text file to the selected path on the N drive.



Print:
Output Device
mail
E-Mail Address
Spool Request
Name
LIST1S
MAIL
NS000702
Cover Page Text
Custom 1099-MISC Copy A
Authorization
Spool Control
Print Immediately
Delete After Output
New Spool Request
Close Spool Request
Spool Retention
8
Day(s)
Storage Mode
Print only
Number of Copies
Number of Copies
1
Cover Page Settings
SAP Cover Page
Default (Printer Setting)
Recipient(s)
NS000702
Department
CSC
Print
Print Preview
Additional Options

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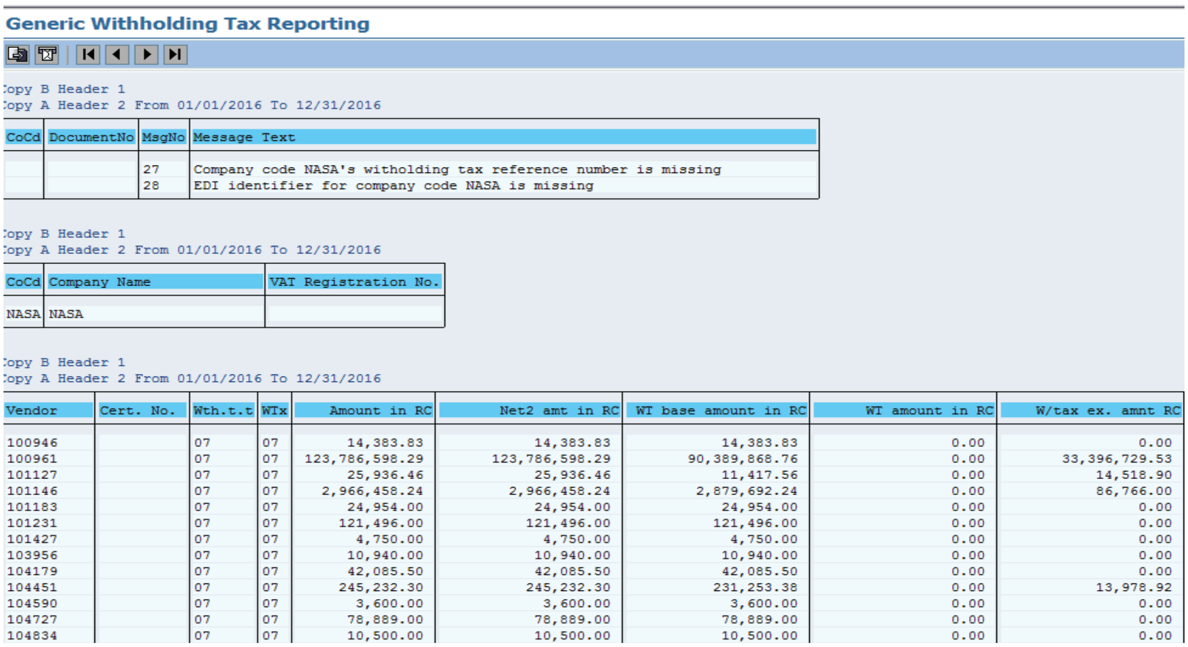
4) The following screen will appear and the text file output is saved at the path on the N:drive - N:\FM Division\Accounts Payable_Accounts Receivable\Accounts Payable\Tax & IRS 1099 Info\20xx 1099 Reporting



Generic Withholding Tax Reporting

:opy B Header 1
:opy A Header 2 From 01/01/2016 To 12/31/2016

CoCd	DocumentNo	MsgNo	Message Text
		27	Company code NASA's witholding tax reference number is missing
		28	EDI identifier for company code NASA is missing

:opy B Header 1
:opy A Header 2 From 01/01/2016 To 12/31/2016

CoCd	Company Name	VAT Registration No.
NASA	NASA	

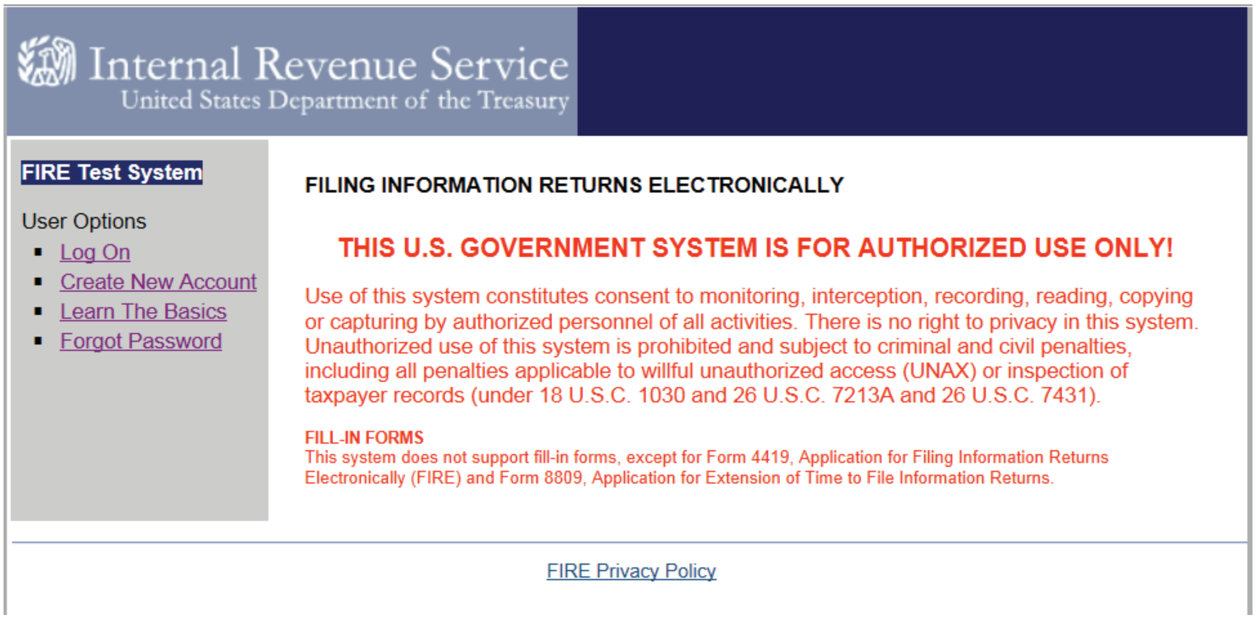
:opy B Header 1
:opy A Header 2 From 01/01/2016 To 12/31/2016

Vendor	Cert. No.	Wth.t.t	WTx	Amount in RC	Net2 amt in RC	WT base amount in RC	WT amount in RC	W/tax ex. amnt RC
100946		07	07	14,383.83	14,383.83	14,383.83	0.00	0.00
100961		07	07	123,786,598.29	123,786,598.29	90,389,868.76	0.00	33,396,729.53
101127		07	07	25,936.46	25,936.46	11,417.56	0.00	14,518.90
101146		07	07	2,966,458.24	2,966,458.24	2,879,692.24	0.00	86,766.00
101183		07	07	24,954.00	24,954.00	24,954.00	0.00	0.00
101231		07	07	121,496.00	121,496.00	121,496.00	0.00	0.00
101427		07	07	4,750.00	4,750.00	4,750.00	0.00	0.00
103956		07	07	10,940.00	10,940.00	10,940.00	0.00	0.00
104179		07	07	42,085.50	42,085.50	42,085.50	0.00	0.00
104451		07	07	245,232.30	245,232.30	231,253.38	0.00	13,978.92
104590		07	07	3,600.00	3,600.00	3,600.00	0.00	0.00
104727		07	07	78,889.00	78,889.00	78,889.00	0.00	0.00
104834		07	07	10,500.00	10,500.00	10,500.00	0.00	0.00

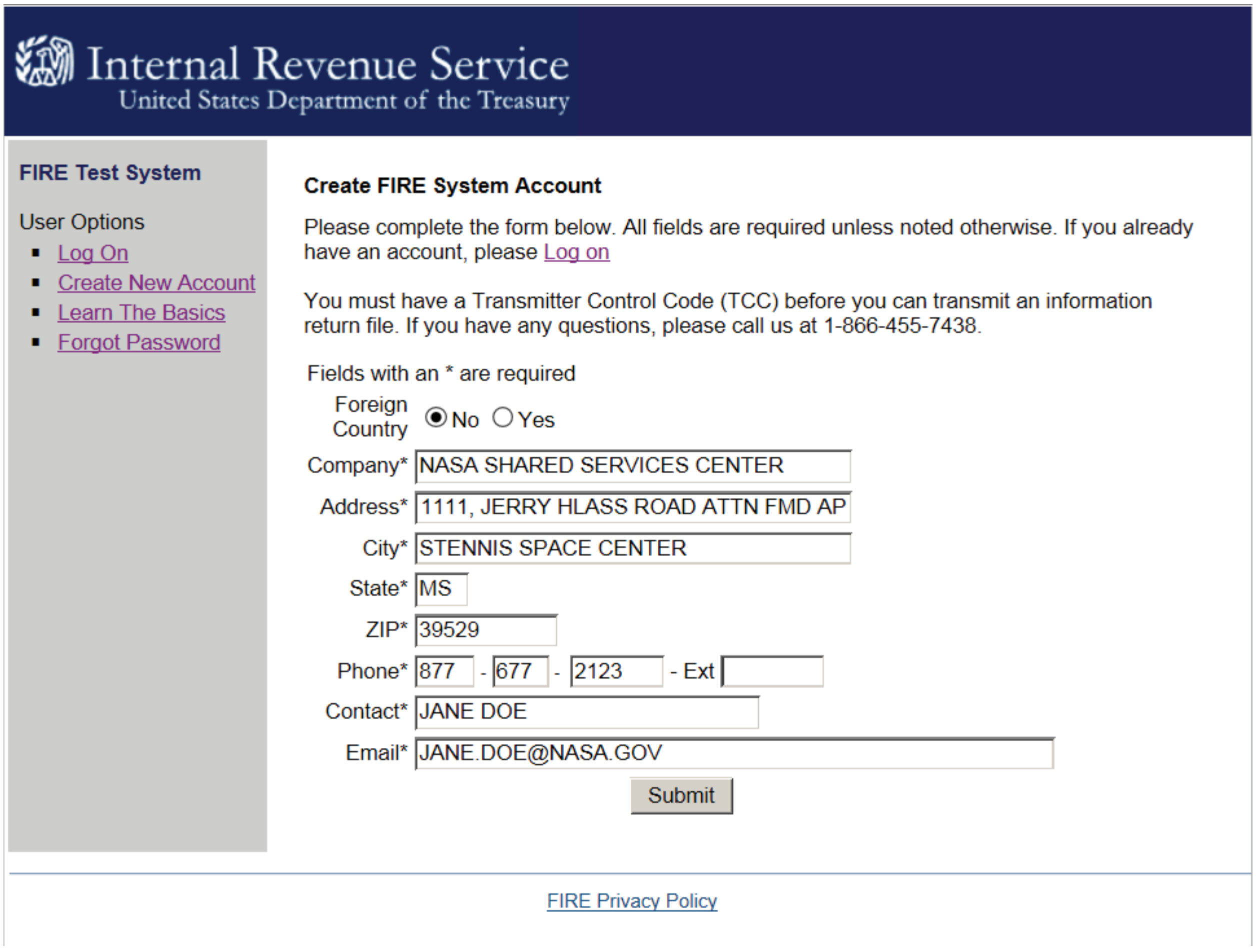
PROCESS 3 – SUBMIT IRS TEST FILE

Prior to submitting the final files to the IRS, after AAO updates to SAP, test files are submitted to IRS FIRE Test System for validity.

1. Go to https://fire.test.irs.gov/ to create an account.
2. Click on Create New Account



3. Enter information for you and your center and click submit.


Internal Revenue Service
United States Department of the Treasury

FIRE Test System

User Options
- Log On
- Create New Account
- Learn The Basics
- Forgot Password

Create FIRE System Account

Please complete the form below. All fields are required unless noted otherwise. If you already have an account, please Log on

You must have a Transmitter Control Code (TCC) before you can transmit an information return file. If you have any questions, please call us at 1-866-455-7438.

Fields with an * are required

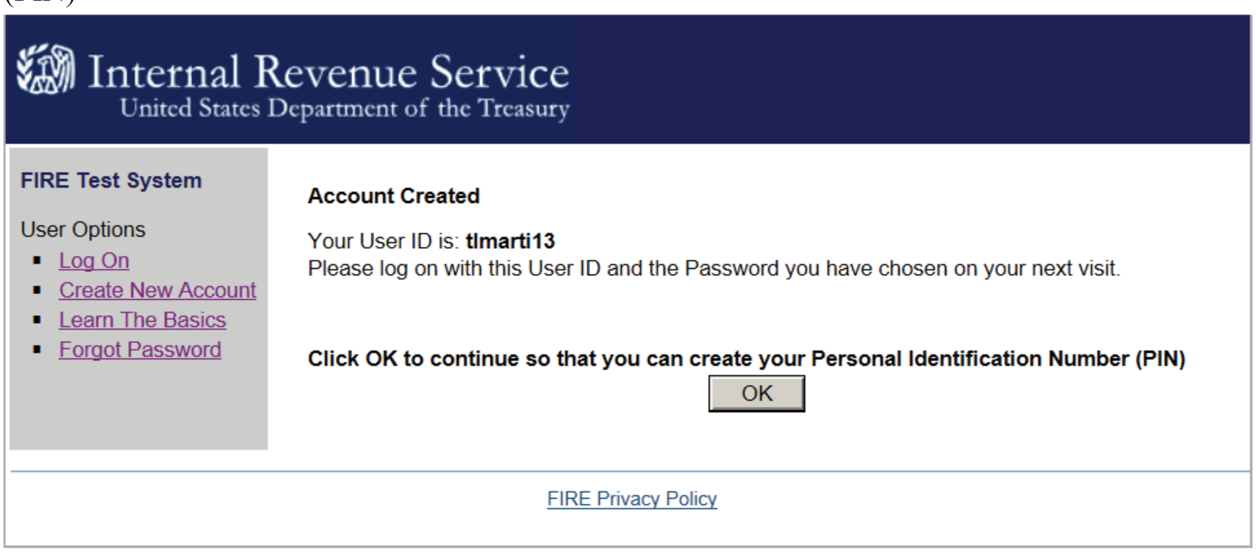
Foreign Country: (•) No ( ) Yes
Company* NASA SHARED SERVICES CENTER
Address* 1111, JERRY HLASS ROAD ATTN FMD AP
City* STENNIS SPACE CENTER
State* MS
ZIP* 39529
Phone* 877 - 677 - 2123 - Ext
Contact* JANE DOE
Email* JANE.DOE@NASA.GOV

Submit

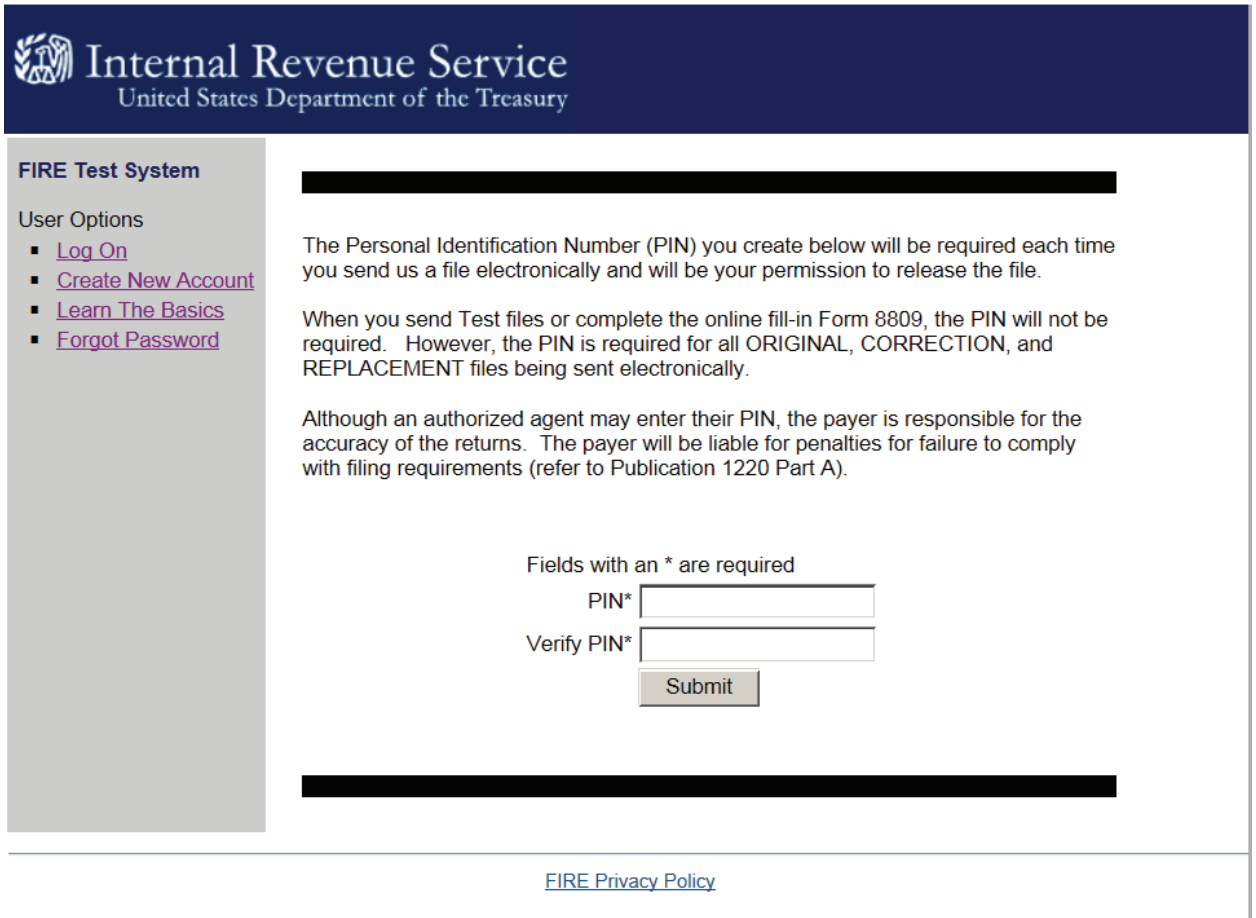
FIRE Privacy Policy

4. Create a User ID and Password, Verify Password and click Create

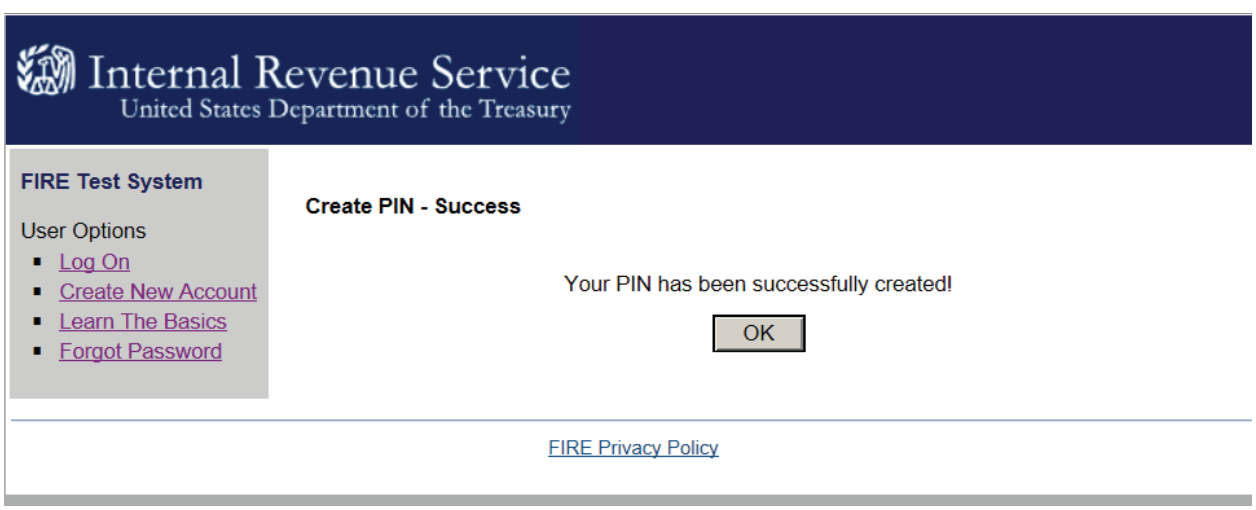
5. Once your account is created, click OK to create your Personal Identification Number (PIN)



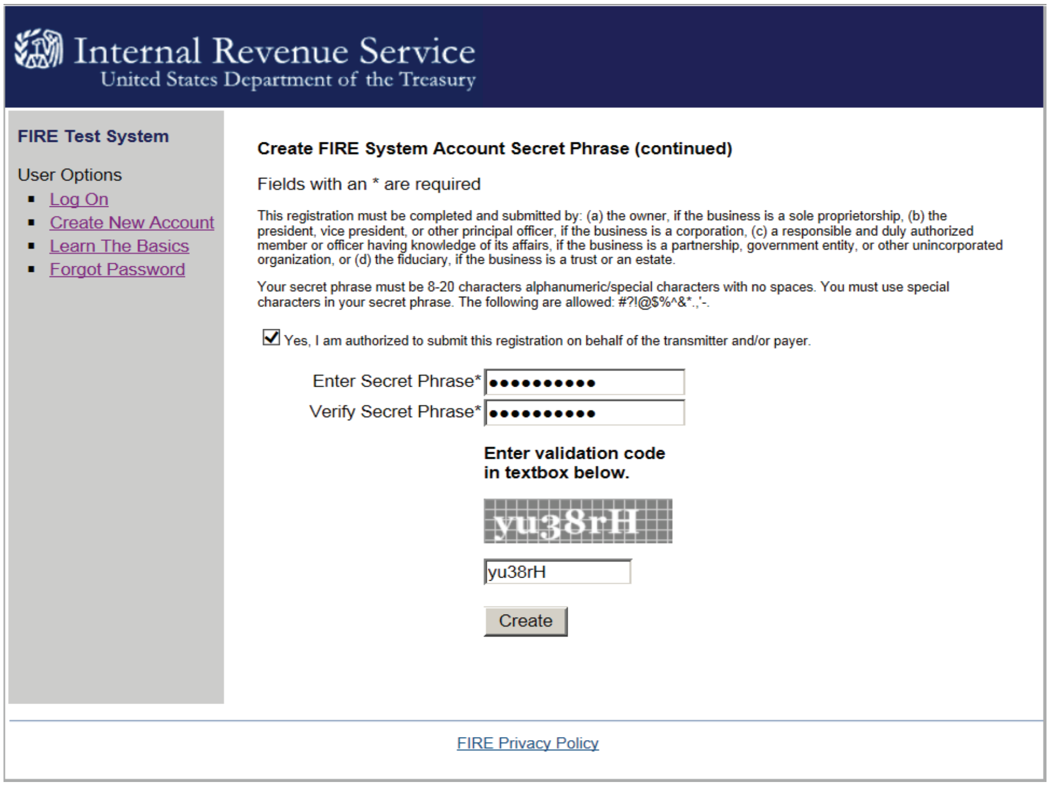
6. Create a PIN, Verify PIN and click submit



Once your PIN is created, click OK to create FIRE Test System Account Secret Phrase

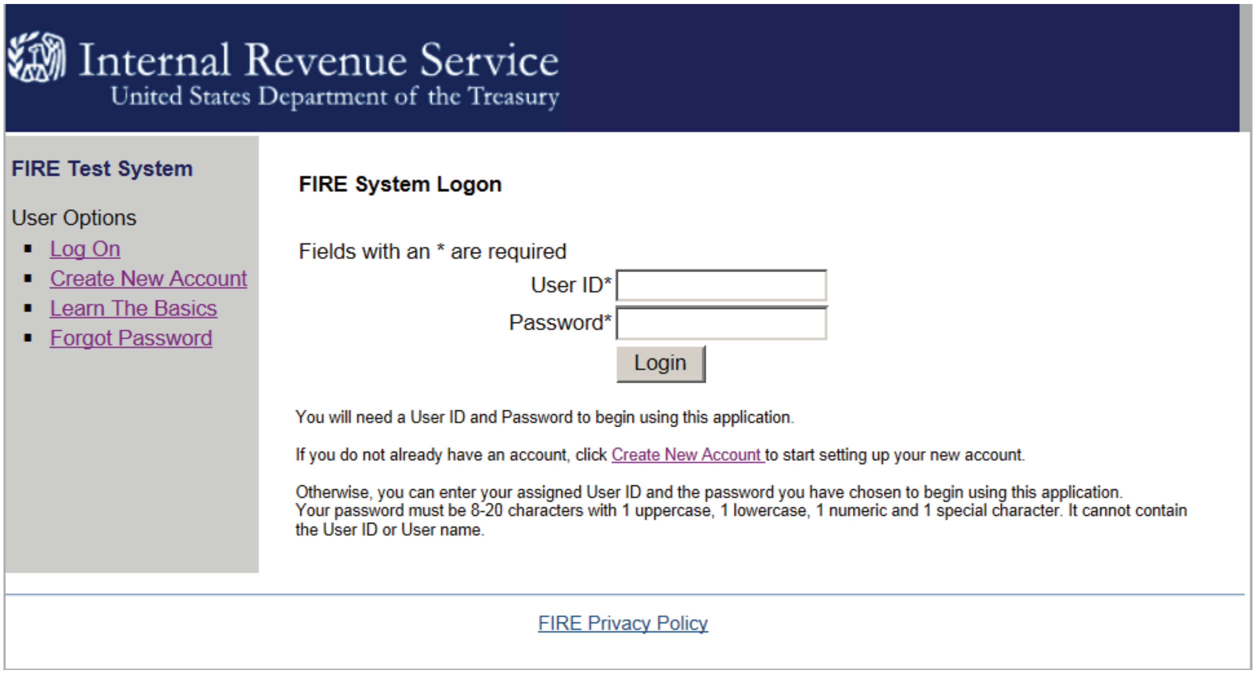


7. Create a Secret Phrase, Verify Secret Phrase, Enter validations code and click Create

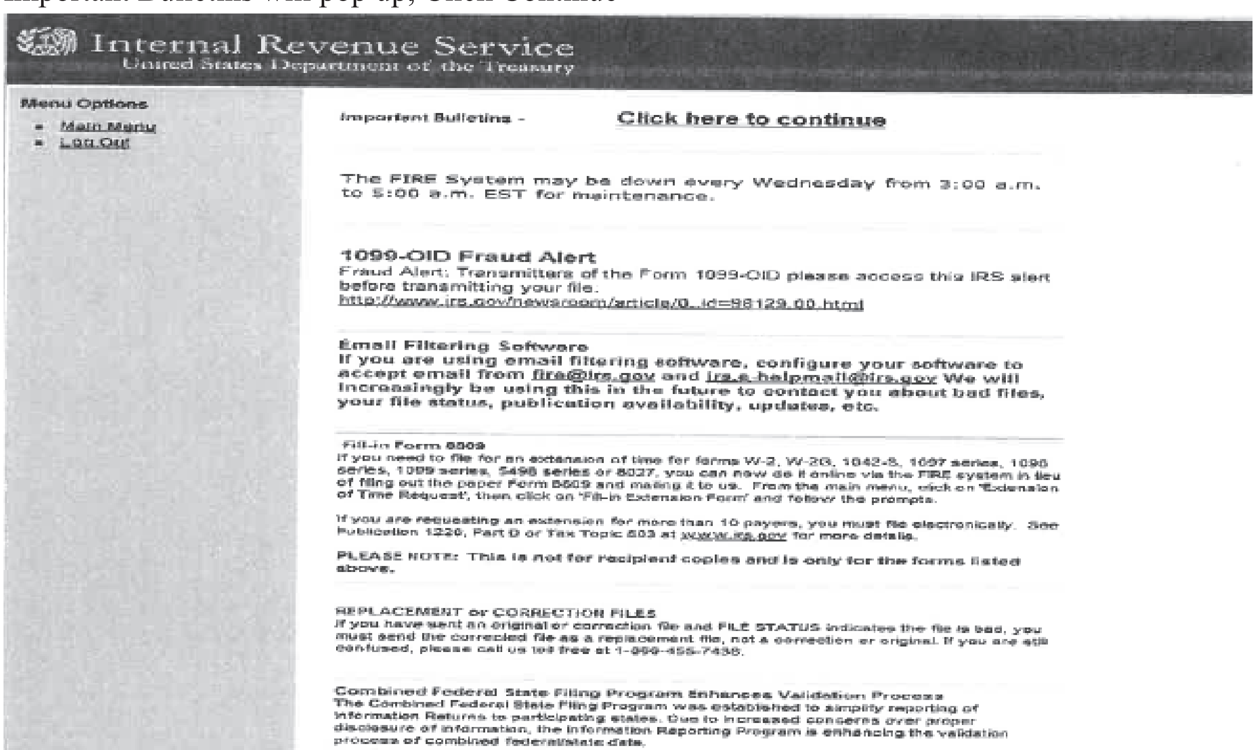


8. Go to https://fire.test.irs.gov/ click Log On

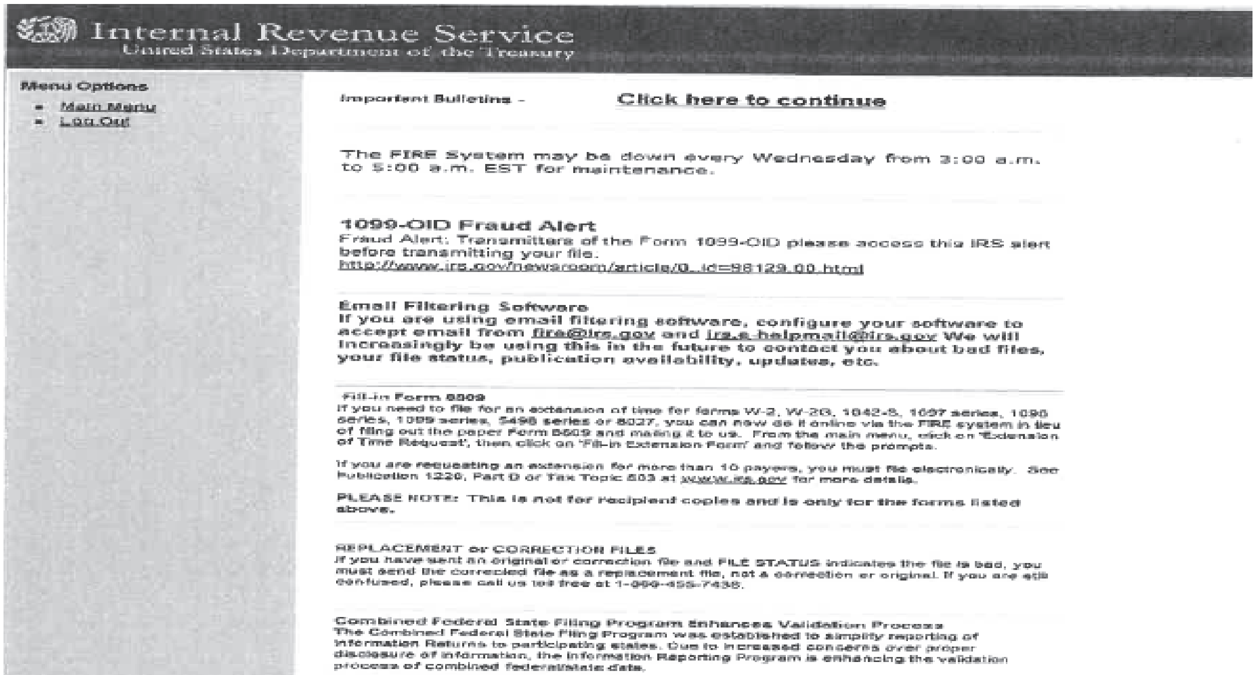
9. Enter your User ID and Password and Click Login



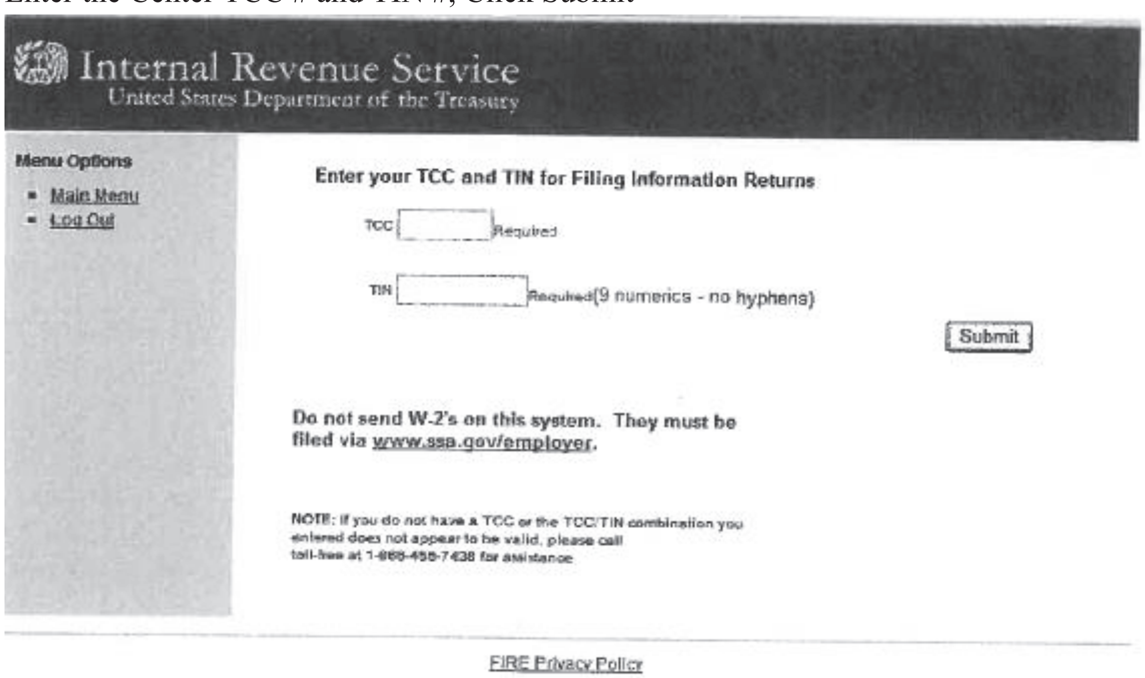
10. Important Bulletins will pop up, Click Continue



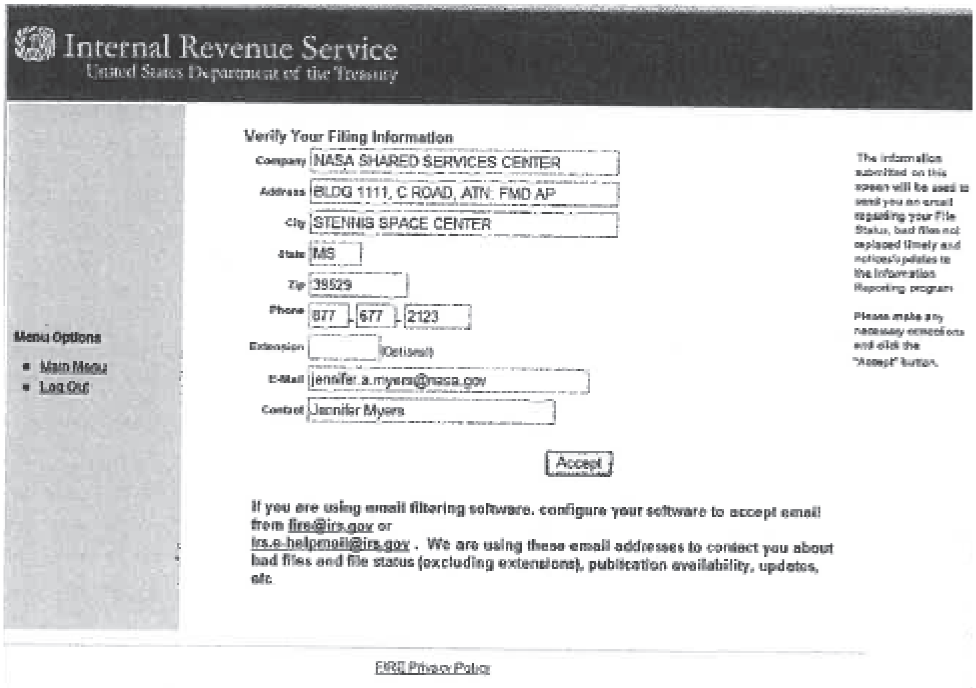
11. Click on Send Information Returns



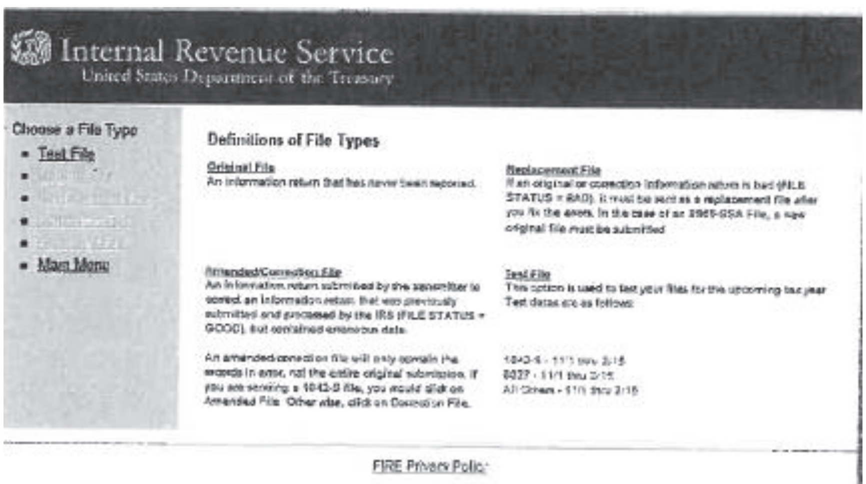
12. Enter the Center TCC # and TIN #, Click Submit



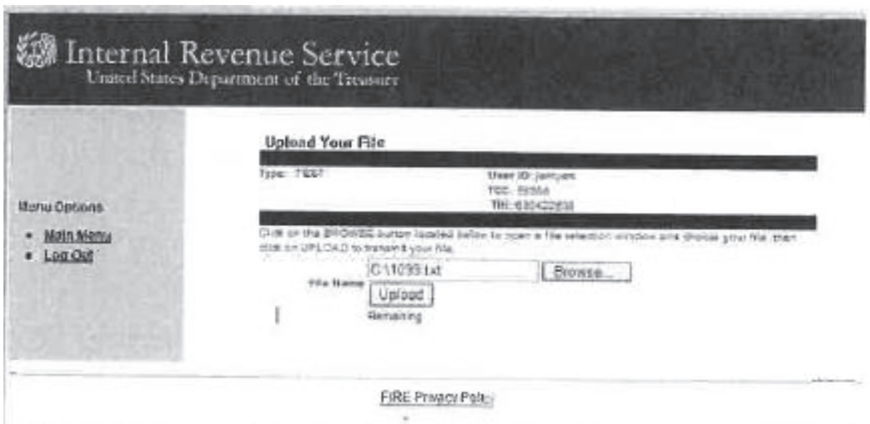
13. Verify Contact Information. Update if necessary, Click Accept



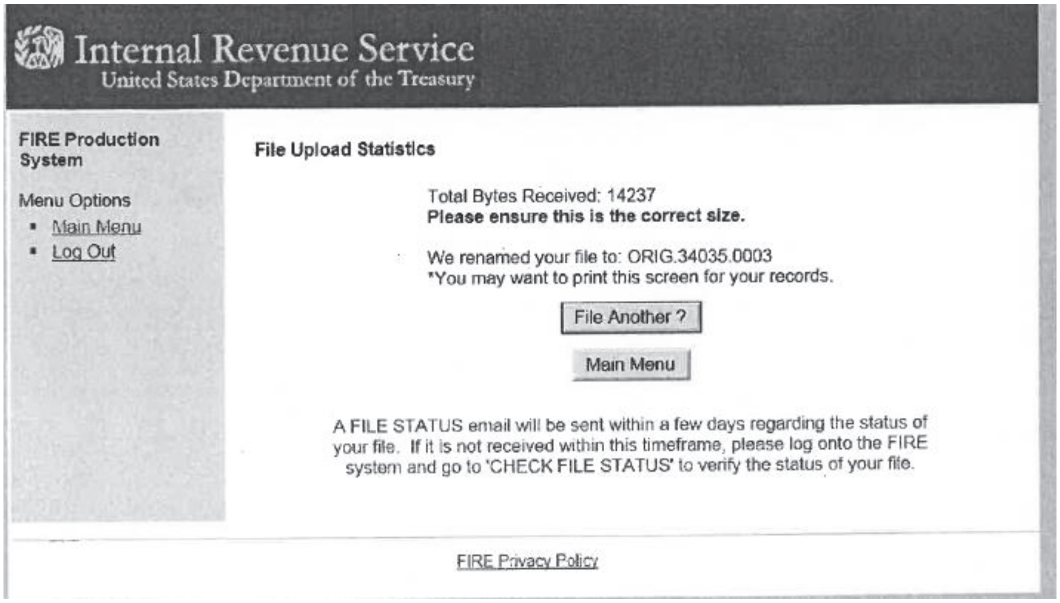
14. Click on Test File



15. Browse for the original text file, saved on the N:drive - N:\FM Division\Accounts Payable_Accounts Receivable\Accounts Payable\Tax & IRS 1099 Info\20XX 1099 Reporting
16. Upload the File.



17. Once the upload button is clicked, you will receive a File Upload Statistic. A File Status e-mail will be received within a few days regarding the status of the test file submitted. Once a "GOOD, Federal Reporting" file status is received from the IRS, the center format is cleared to upload the "final" Text file to https://fire.irs.gov/ using the same steps used to submit the test file. If a Bad file status is received, the VPP reruns the 1099 files and reviews the Text file for errors and corrects, then uploads to IRS FIRE System until a good status us received.



From: Fire@irs.gov [mailto:Fire@irs.gov]
Sent: Friday, January 13, 2017 10:52 PM
To: Mayeux, Jamie N. (NSSC-NSSC)[Service Provider] <jamie.n.mayeux@nasa.gov>
Subject: Test File Status Email

1/13/2017

Dear Transmitter,

We have received your electronic file and the following are the results of your transmission(s):

Filename	Your Filename	Date Received	Count of Payees	File Status
TEST.30A75.0001	KSC 2016 ROYALTY 1099.TXT	01/12/2017	11	***GOOD, Federal Reporting***
TEST.30A75.0002	KSC 2016 VENDOR 1099.TXT	01/12/2017	275	***GOOD, Federal Reporting***

Following are definitions of the FILE STATUS results:

"Good, Federal Reporting" - The test file is good for federal reporting only. (Does not apply to 1042-S or 8027 returns.)

"Good, Federal/State Reporting" - The file is good for the Combined Federal and State Filing Program (see Publication 1220, for further details). (Does not apply to 1042-S or 8027 returns.)

"Bad" - The test file contains errors. Log back into the FIRE Test System to look up your results.

To view your file results, log back into the FIRE Test System at HTTPS://FIRE.TEST.IRS.GOV, and at the Main Menu click on Check File Status. Enter your TCC and TIN, then click on the appropriate filename for an explanation of the file processing results.

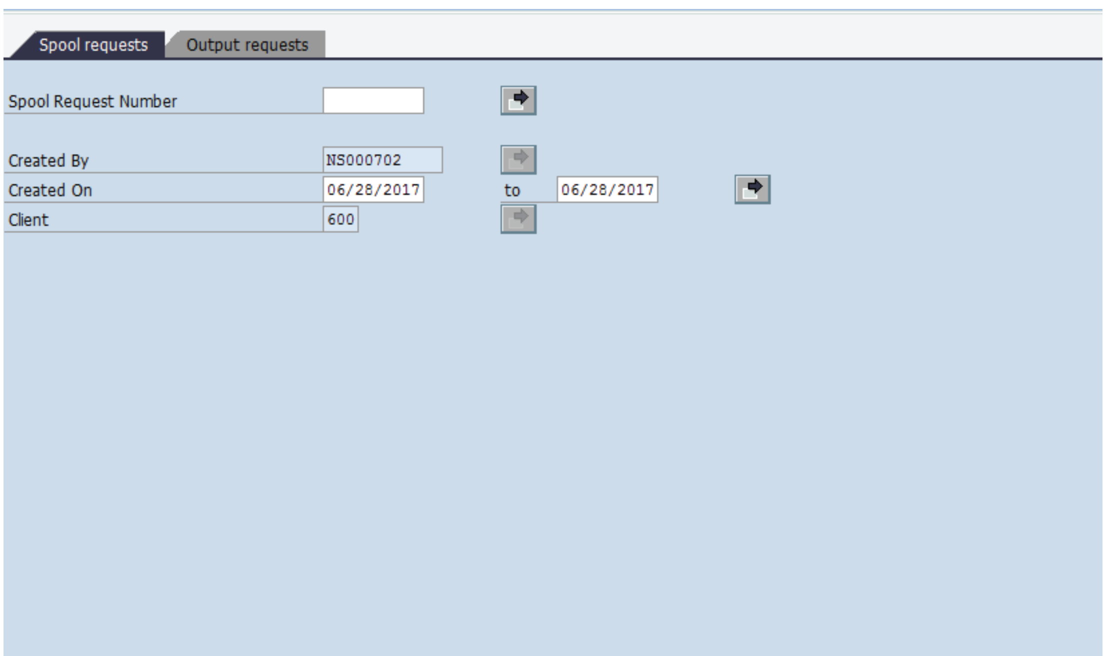
For additional questions or information about your file(s), visit IRS.GOV, or contact your software company or service provider for further information.

Please do not respond to this email unless you have questions about your file(s).

PROCESS 4 – EXECUTING 1099 FILES

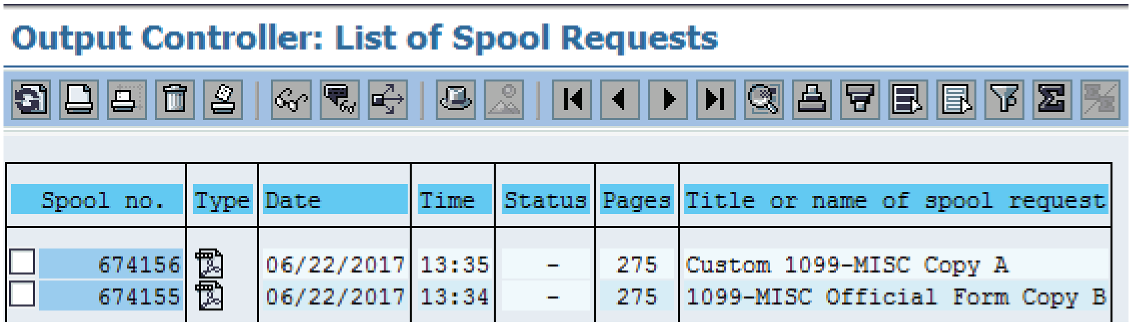
Step 1. – NSSC, SP – VPP - Executing the 1099 Copy A and B PDF files from the text files. This step is completed after the test files are acceptable and AP is ready to gather and report to vendors and the IRS. The AP VPP will perform Step 2 again to obtain the final data to be submitted to vendors and the IRS. This will be performed by re-running the 1099 program in SAP to capture the final payments for the reporting calendar year.

A. **Go to SAP T-code SP01** - The Created By and Created On fields will default to user's NS# and today's date. If a different user executed the 1099 text file or the file was executed on a different date, these fields will need to be updated to that SAP NS user ID and date.



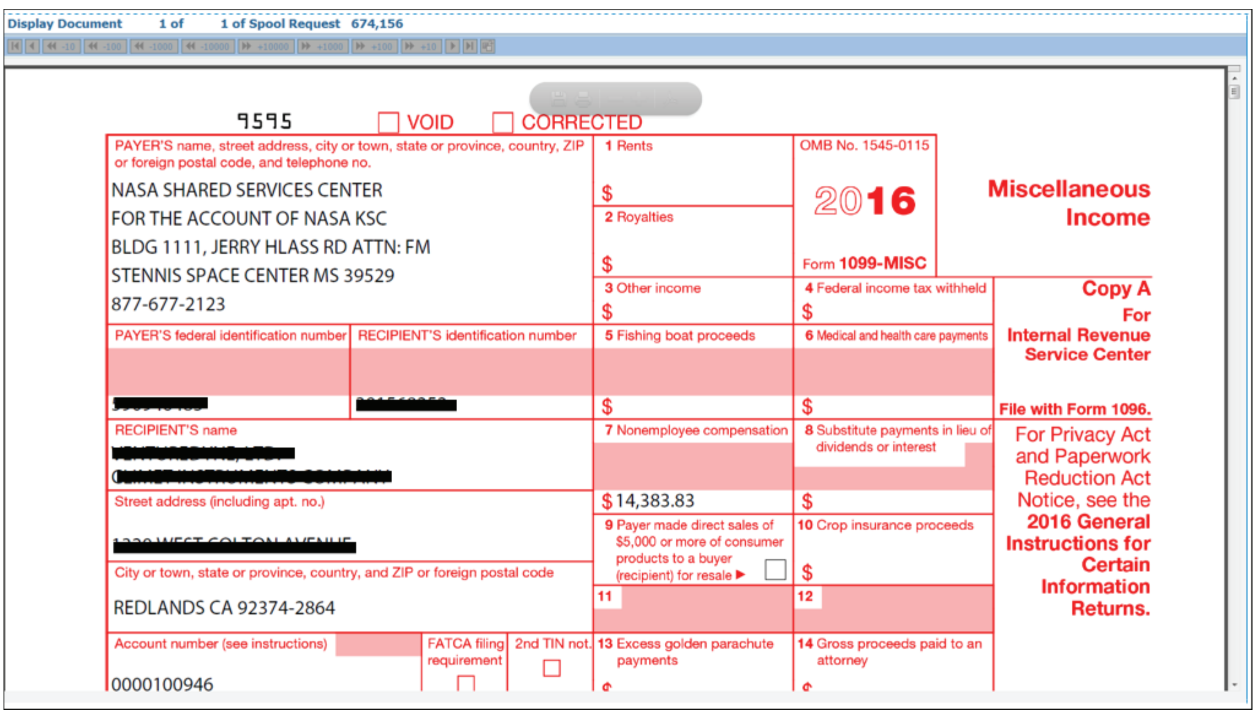
B. Click Execute .

C. Click the to view either Copy A or Copy B.



Spool no.	Type	Date	Time	Status	Pages	Title or name of spool request
674156		06/22/2017	13:35	-	275	Custom 1099-MISC Copy A
674155		06/22/2017	13:34	-	275	1099-MISC Official Form Copy B

1. Copy A – click the save button and save at the following path on the N:\FM Division\Accounts Payable_Accounts Receivable\Accounts Payable\Tax & IRS 1099 Info\20XX 1099 Reporting\KSC\Vendor 07
   a. Save file name as 20XX_(Center)_Vendor 07_Copy A.pdf.
   b. Example print screen of 1099 A below.



2. Copy B – click the save button and save at the following path on the N:drive - N:\FM Division\Accounts Payable_Accounts Receivable\Accounts Payable\Tax & IRS 1099 Info\20XX 1099 Reporting\KSC\Vendor 07
   a. Save file name as 20XX_(Center)_Vendor 07_Copy B.pdf.
   b. Example print screen of 1099 Copy B below.

Display Document 1 of 1 of Spool Request 674,155

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. NASA SHARED SERVICES CENTER FOR THE ACCOUNT OF NASA KSC BLDG 1111, JERRY HLASS RD ATTN: FM STENNIS SPACE CENTER MS 39529 877-677-2123	1 Rents $ 2 Royalties $	OMB No. 1545-0115 2016 Form 1099-MISC	Miscellaneous Income
	3 Other income $	4 Federal income tax withheld $	Copy B For Recipient
PAYER'S federal identification number [redacted] / RECIPIENT'S identification number [redacted]	5 Fishing boat proceeds $	6 Medical and health care payments $	
RECIPIENT'S name [redacted] Street address (including apt. no.) [redacted] City or town, state or province, country, and ZIP or foreign postal code REDLANDS CA 92374-2864	7 Nonemployee compensation $ 14,383.83	8 Substitute payments in lieu of dividends or interest $	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported
	9 Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale ▶	10 Crop insurance proceeds $	
	11	12	
Account number (see instructions) 0000100946 / FATCA filing requirement	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	

Step 2. – NSSC, SP – VPP Follow the Annual 1099 Processing Checklist for further processing due dates – see Appendix B. The checklist is updated annually based upon IRS reporting deadlines.

Step 3. – NSSC, SP – VPP Review the PDF file to ensure the data is populated on the form correctly. Review that SAP t-codes are updated to the reporting calendar year, the text file exports correctly, the threshold amounts are correct, print capabilities, output spool file creates successfully and data is in the correct box on the 1099 Form.

Step 4. – NSSC, SP – VPP Notify the AP CS 1099 POC that the files are ready for review/validation.

Step 5. – NSSC, CS – Validate the 1099 files prior to SP mailing out to vendors by running the 1099-MISC Validation Reports for each Center using T-Code: S_P00_07000134 and job aid https://epss.nasa.gov/gm/folder-1.11.588842?originalContext=1.11.8190.

A. See Process 2 for S_P00_07000134 instructions.

NOTE: Reports will be compared with the 1099 files created by the VPPs.

B. Validate the Center TIN#, total count of 1099s and total dollar amount for each Center. Any discrepancies will be sent to the VPP for validation/correction prior to SP mailing 1099s to the vendors. For Royalty 1099s, in addition to running the S_P00_07000134 reports, also run a Payment Status Report T-Code ZFI_AP_PMT_STAT for all royalty payments (enter Payment Run Dates for year and Vendor Number range 7000000000 to 7999999999 for the applicable calendar year as an additional check due to instances where the Withholding Tax Type is coded incorrectly on the royalty master in SAP resulting in a 1099-MISC form not being generated).
   a. Sort the Payment Status Report by Center and compare with the VPP 1099 files for each Center.
   b. Review the Cleared Document Number column number for any reversed documents indicated by a 2000#
   c. If the Cleared Document Number is a 2000#, CS will review the Royalty account number by running SAP t-code FBL1N for the calendar year to validate if the payment was re-entered on another DRN and manually cleared in the reporting year.
   d. If the royalty payment was entered on a different DRN and manually cleared (1500#), the payment is counted and a 1099 should be issued
   e. If there is a 2000# in the Cleared Document Number column and the payment is not manually cleared on the royalty FBL1N, the payment is not confirmed and should not be counted. A 1099 should not be issued this calendar year

   f. For Royalty SAP account range 7000000000 to 7999999999, if a Withholding Tax Type other than 02 is discovered on a royalty master record (ZROY), a manual 1099-MISC has to be processed for this year, and the VPP will send a SR to the AAO to correct the Withholding Tax Type on the vendor master record in SAP. (While in succession, “Estate of” royalty payments should be Tax Withholding code 03).

      i. The CS will notify the SP when a Withholding Tax Type other than 02 is discovered on a royalty master record so that a SR may be submitted by the SP VPP.

Step 6. – NSSC, CS - Notify the VPPs that the validation is complete and save each validation report at:
N:\FM Division\Accounts Payable_Accounts Receivable\Accounts Payable\Tax & IRS 1099 Info\ folder by applicable year Reporting\ Applicable Year Validation\Center\Center CS Withholding Type Validation. (ex. \\nsscfs01p\FM Division\Accounts Payable_Accounts Receivable\AccountsPayable\Tax&IRS1099Info\20161099Reporting\2016Validation\KSC\KSC CS Vendor Validation)

Step 7. – NSSC, SP VPP - Print 1099s, put them in envelopes and deliver all 1099s to NSSC DI to be post marked by January 31st or per current IRS deadlines.

Step 8. – NSSC, SP VPP - Coordinate with NSSC DI, Wendy Byrd, that the 1099 envelopes will be delivered by a certain date for postage and mailing per IRS guidelines.

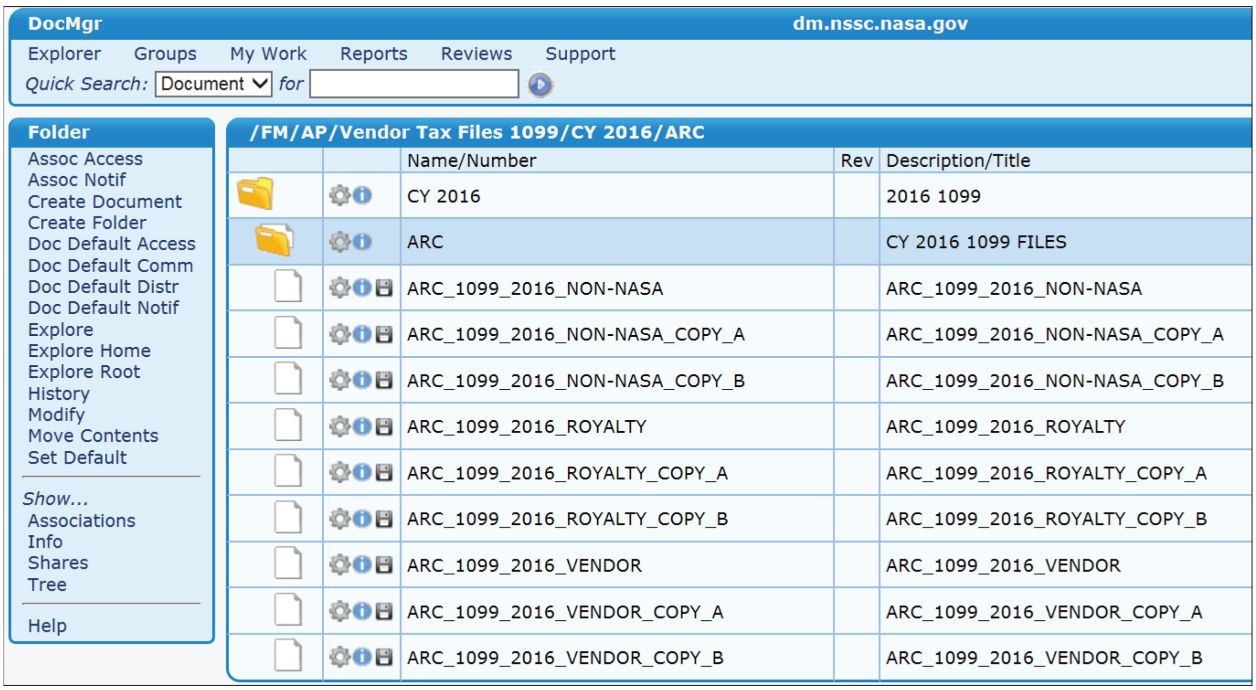
PROCESS 5 – SAVE ANNUAL 1099 FILES IN TECHDOC

Once 1099 files are mailed, SP will save the text and PDF Copies A & B in TechDoc

Step 1. – NSSC, SP VPP – Create file in TechDoc per calendar year, per center:
FM > AP > Vendor Tax Files 1099 > CY 20XX > NASA Center (ex. ARC), then by tax code type.

Step 2. – NSSC, SP VPP – Text File: (ex. ARC_1099_2016_Royalty)

Step 3. – NSSC, SP VPP – PDF file copy A & B: (ex. ARC_1099_2016_ROYALTY_COPY_A)



PROCESS 6 – CONVENIENCE CHECK AND ACCOUNTS RECEIVABLE PROCESS

1099-Processing for Convenience Checks and Accounts Receivable thru 1099PRO
Designated Accounts Payable SP center lead will receive notification from the IT department that the software from 1099 PRO Enterprise Edition has been received and will call to schedule a time to install on the lead's computer. An IT SP technician will install the software and check for any updates. This is usually completed by an IT representative from the SP IT department who will load software ordered by the IT department each year from 1099PRO Enterprise Edition.

Listings of the reportable items will be provided by Procurement (currently Bobbie Young and Helen D. Bullock) and Accounts Receivable (Accounts Receivable SP Supervisor) via email. If these listings are not received within 7 days of the 1099 checklist upload date, a reminder e-mail will be sent requesting listings. Negative replies are required if no listing is to be provided. Example: Accounts Receivable did not have any 1099-C to be reported for CY2019.

Listing of reportable Convenience Checks are received via e-mail, example as below:

From: Honeycutt, Suzanne (NSSC-XD042)
Sent: Tuesday, January 23, 2019 3:03 PM
To: Parker, Ann B. (NSSC-NSSC)[Service Provider] <ann.b.parker@nasa.gov>; Bullock, Helen C (NSSC-NSSC)[Service Provider] <helen.c.bullock@nasa.gov>
Cc: Backes, Barry C. (NSSC-NSSC)[Service Provider] <barry.c.backes@nasa.gov>
Subject: RE: TRACER - URGENT FY2018 License Renewal - 1099 PRO (PCARD)

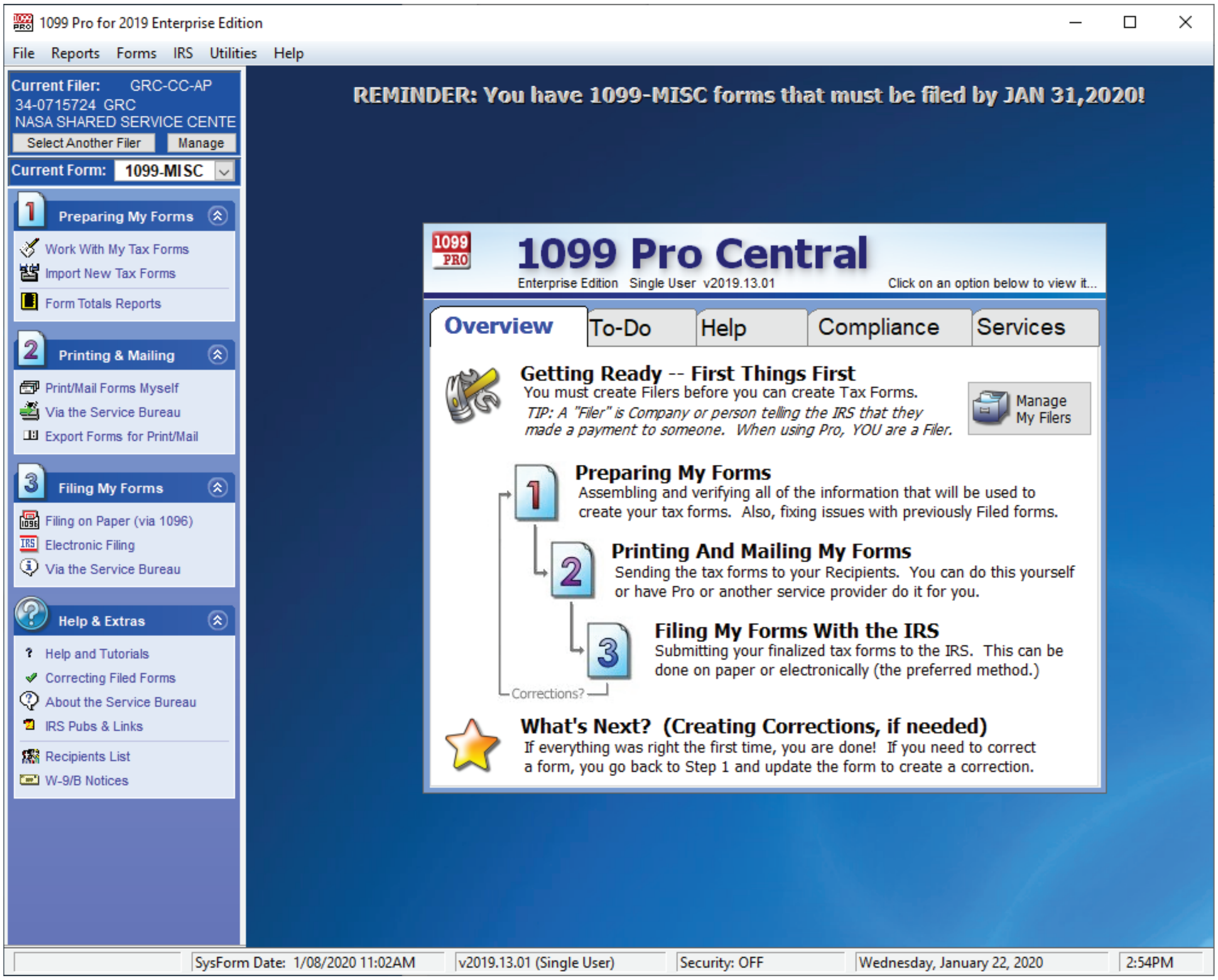
Hi All,

Please see attached with Centers identified.

Thank you,

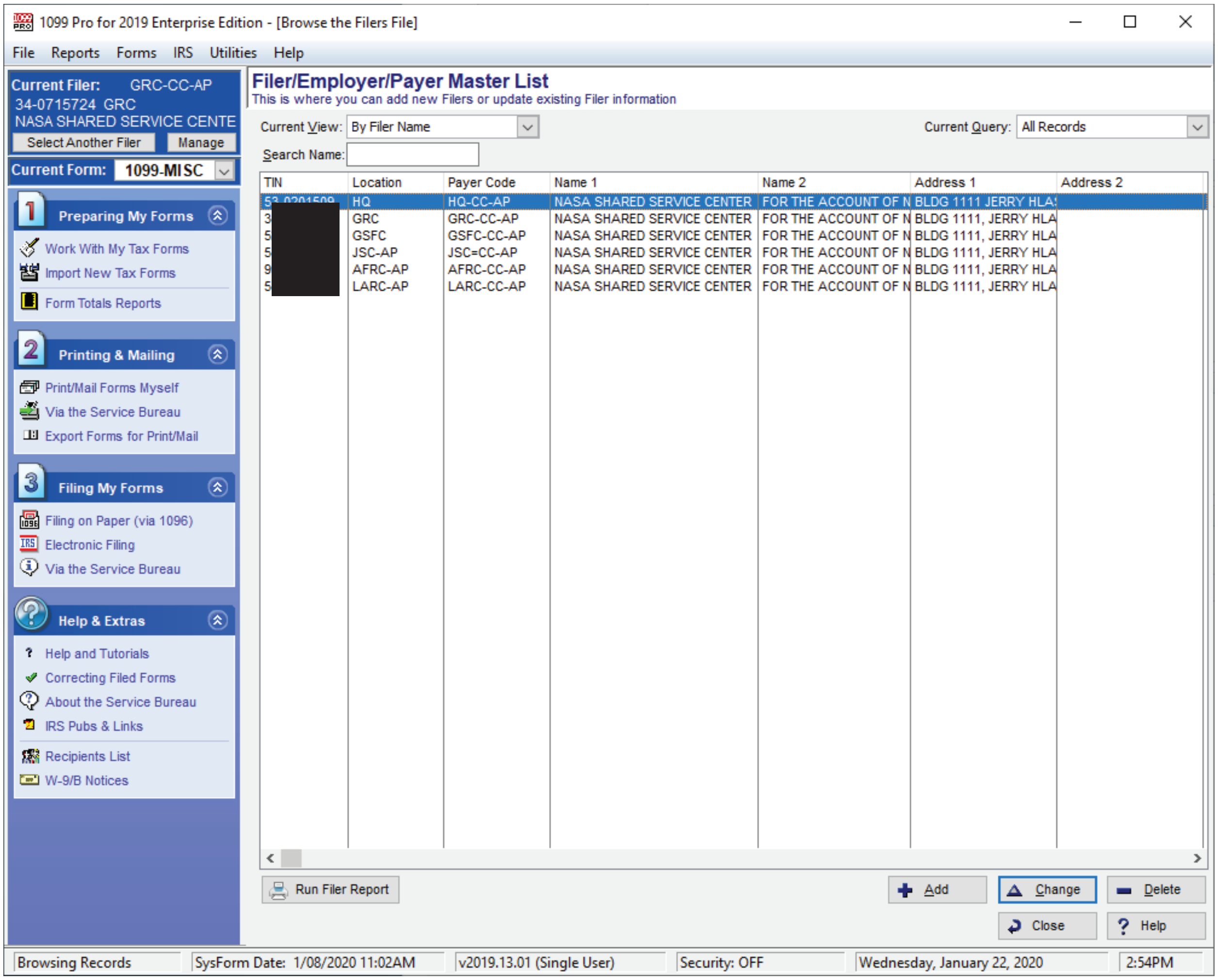
Suzanne Honeycutt
Agency Purchase Card Lead
NASA Shared Services Center (NSSC)
Phone: (228) 813-6173

Example of Data provided: See Appendix F
Step1. Open 1099 PRO Enterprise Edition software, set up filer by center for each type of form to be used (1099-MISC or 1099-C).



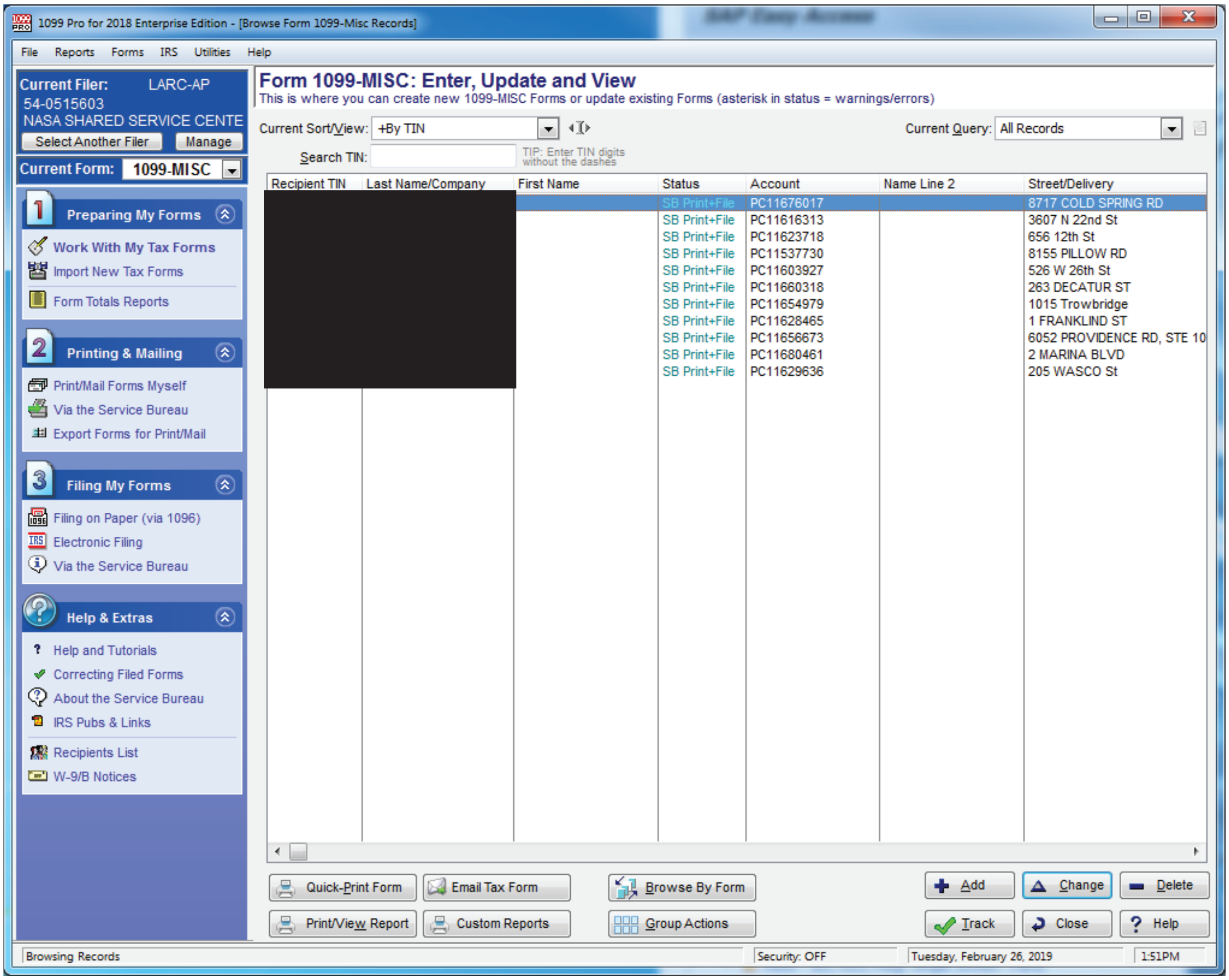
1099 Pro for 2019 Enterprise Edition
File Reports Forms IRS Utilities Help
Current Filer: GRC-CC-AP
34-0715724 GRC
NASA SHARED SERVICE CENTE
Select Another Filer
Manage
Current Form: 1099-MISC
Preparing My Forms
Work With My Tax Forms
Import New Tax Forms
Form Totals Reports
Printing & Mailing
Print/Mail Forms Myself
Via the Service Bureau
Export Forms for Print/Mail
Filing My Forms
Filing on Paper (via 1096)
Electronic Filing
Via the Service Bureau
Help & Extras
Help and Tutorials
Correcting Filed Forms
About the Service Bureau
IRS Pubs & Links
Recipients List
W-9/B Notices
REMINDER: You have 1099-MISC forms that must be filed by JAN 31,2020!
1099 Pro Central
Enterprise Edition Single User v2019.13.01
Click on an option below to view it...
Overview
To-Do
Help
Compliance
Services
Getting Ready -- First Things First
You must create Filers before you can create Tax Forms.
TIP: A "Filer" is Company or person telling the IRS that they made a payment to someone. When using Pro, YOU are a Filer.
Manage My Filers
Preparing My Forms
Assembling and verifying all of the information that will be used to create your tax forms. Also, fixing issues with previously Filed forms.
Printing And Mailing My Forms
Sending the tax forms to your Recipients. You can do this yourself or have Pro or another service provider do it for you.
Filing My Forms With the IRS
Submitting your finalized tax forms to the IRS. This can be done on paper or electronically (the preferred method.)
Corrections?
What's Next? (Creating Corrections, if needed)
If everything was right the first time, you are done! If you need to correct a form, you go back to Step 1 and update the form to create a correction.
SysForm Date: 1/08/2020 11:02AM
v2019.13.01 (Single User)
Security: OFF
Wednesday, January 22, 2020
2:54PM

Step 2. Current listing of filers for CY2019

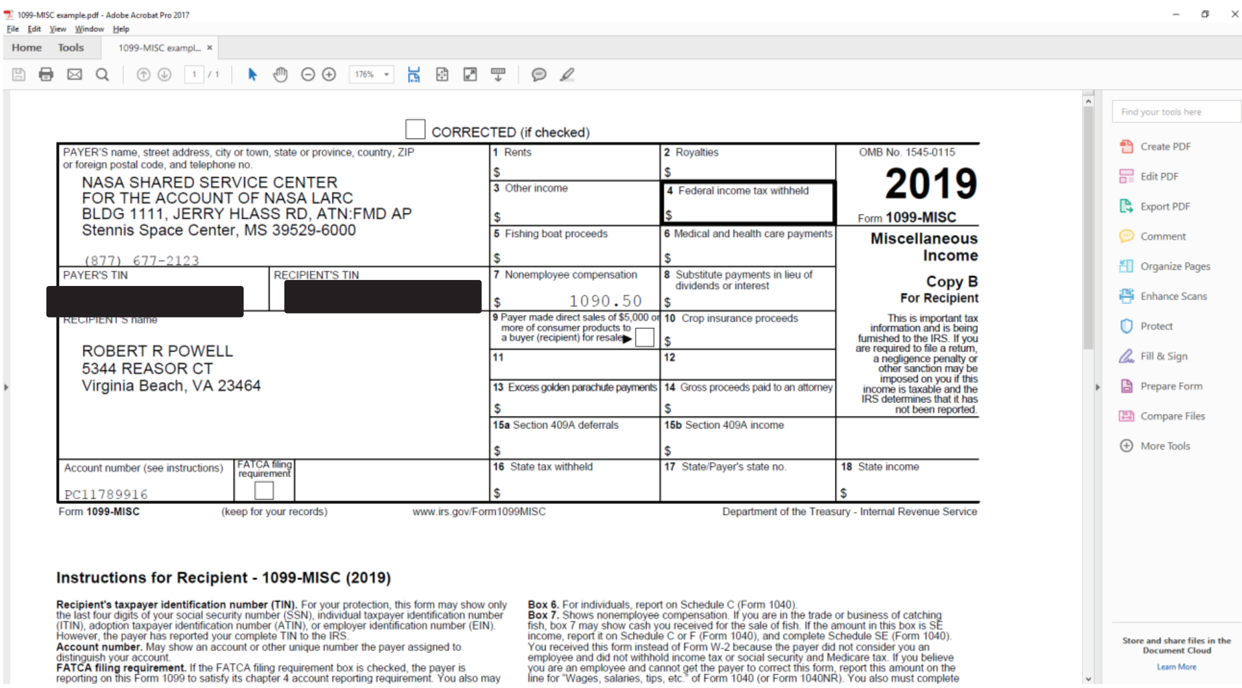


Step 3. To add a filer and form, click on +add button and update with EIN of center, payer code (such as GSFC-AP), address and phone number contact (this will be the same as used for the vendor 1099 report from SAP, (refer to Step 3.6).

Step 4. Once filers are set up, enter data for the vendor by filer. This will come from the files submitted by Procurement and Accounts Receivable. The vendor data includes TIN, Name, Address, Amount paid, filer selected from listing and form number to be used. Example listing for: LARC-AP Form 1099-MISC

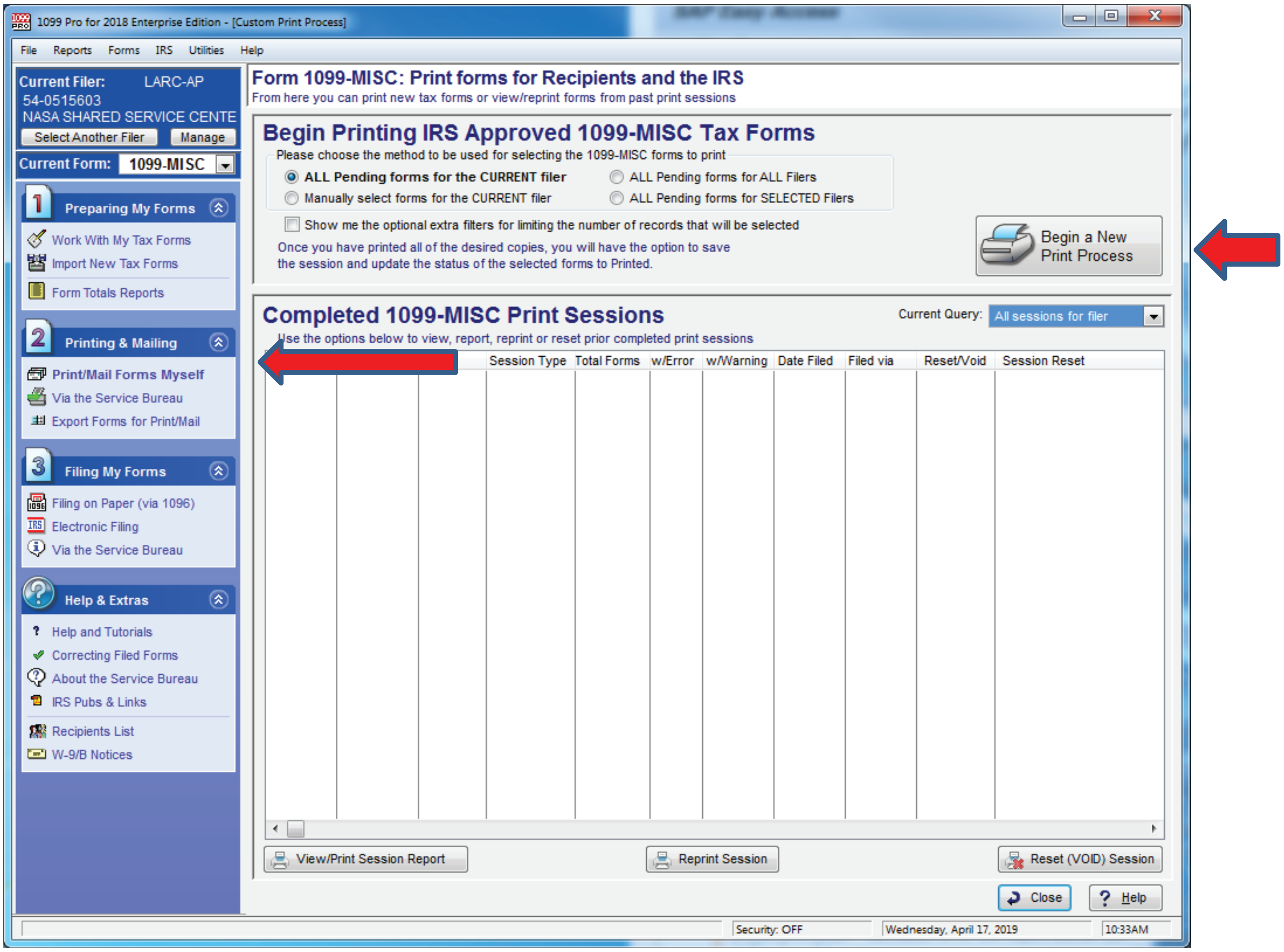


Step 5. To add another vendor, click the +add button and fill out form with TIN, Name, Address, Amount paid in block 7 Step 6. Click save form, it will be added to list of tax forms by filer.

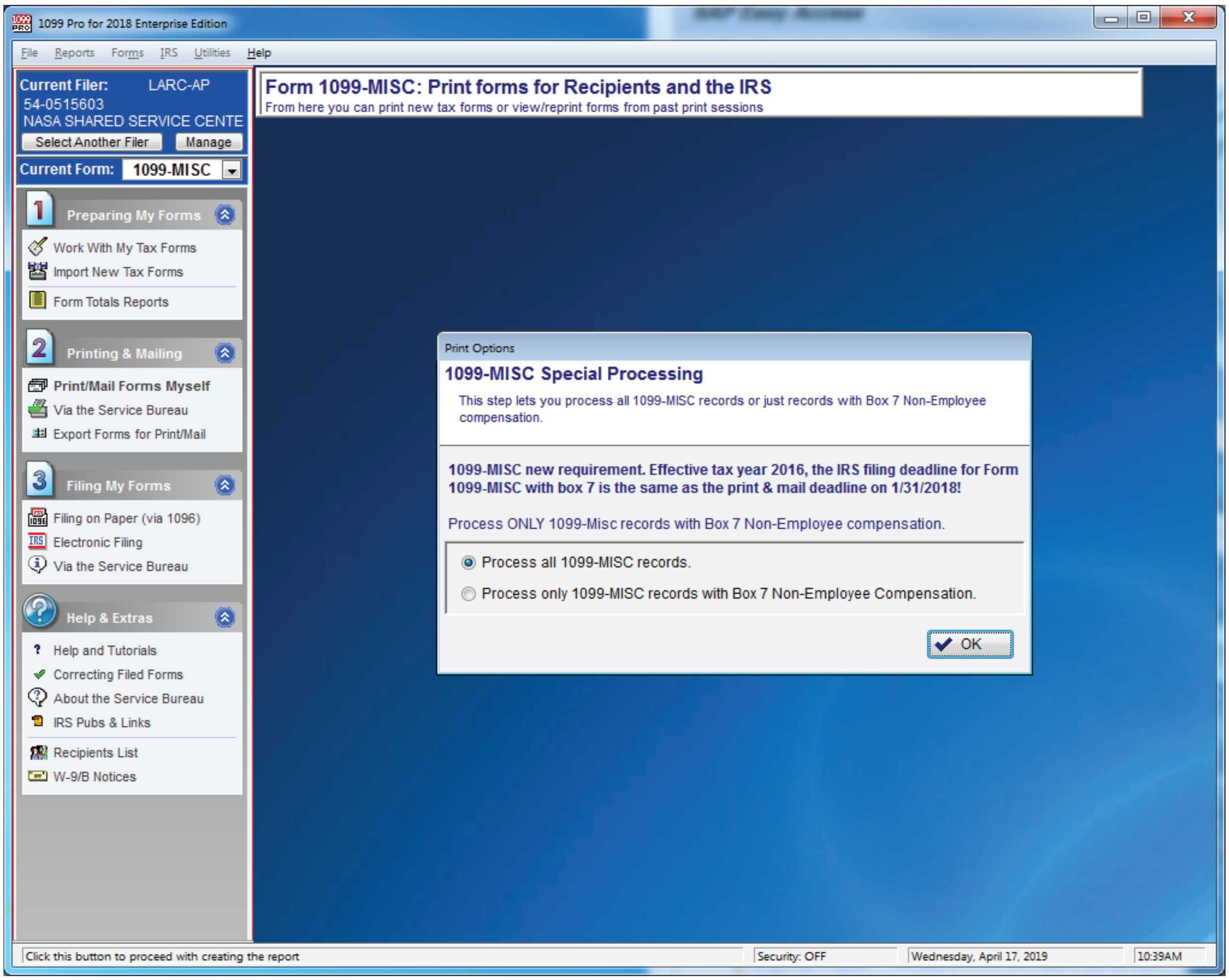


Step 6. Once all forms are input by filer, they are ready to be printed. Once printed, check all forms and all filers. Accounts Payable will use the 1099-Misc Form and Account Receivable will use the 1099-C form.

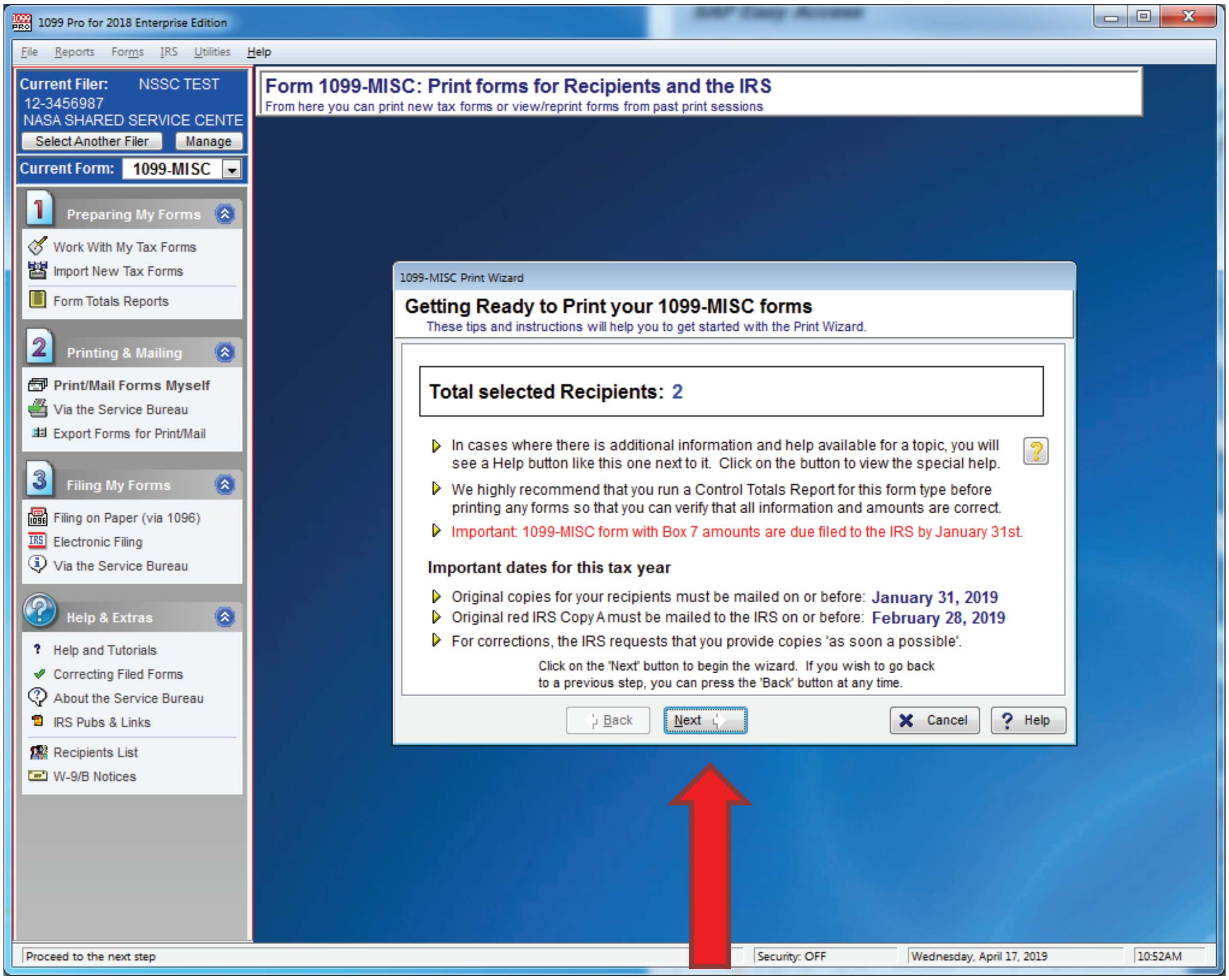
In 1099-PRO go to tab 2 – Printing and Mailing
Click Print/Mail Forms Myself button, click Begin a New Print Process



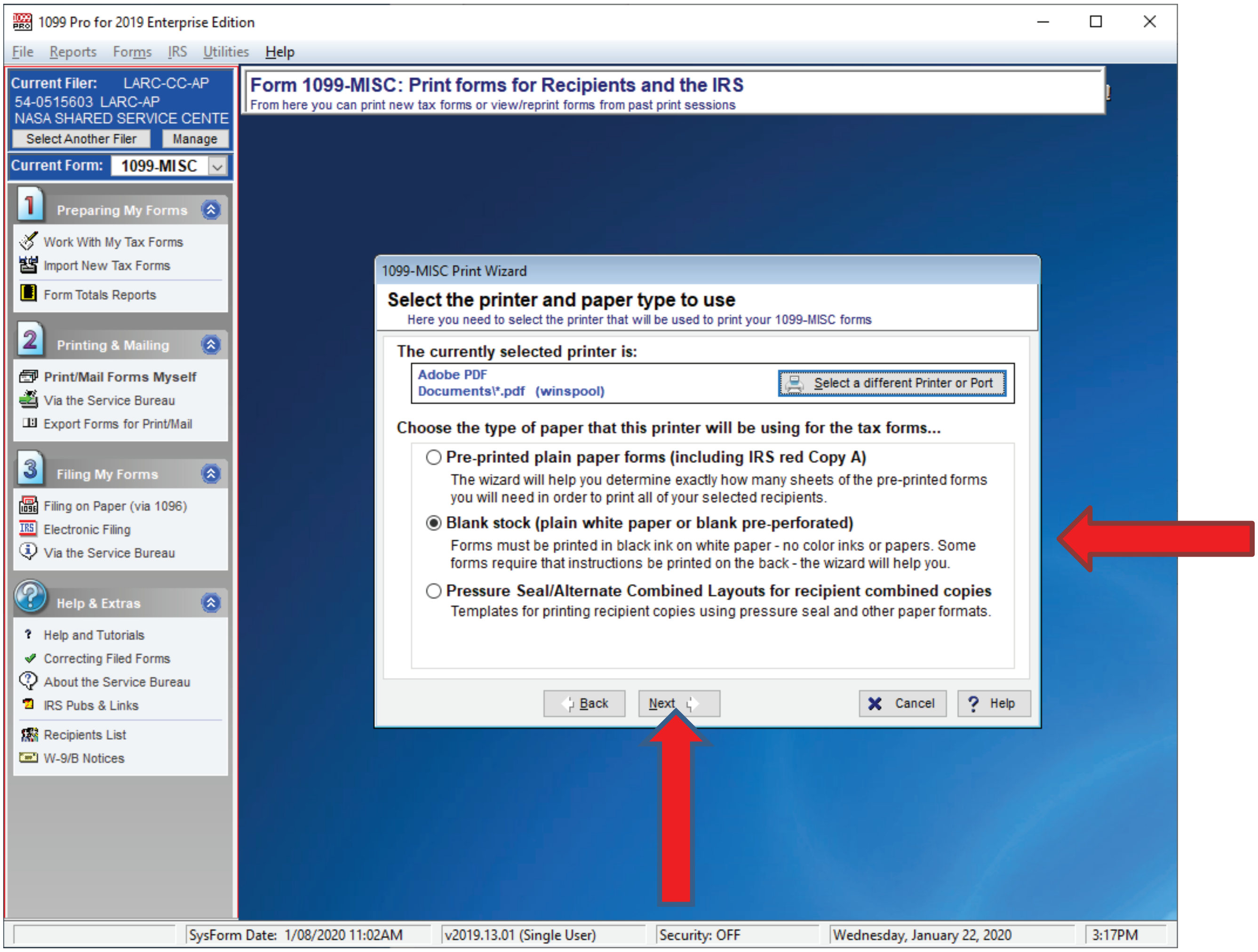
Click Process all 1099-Misc records



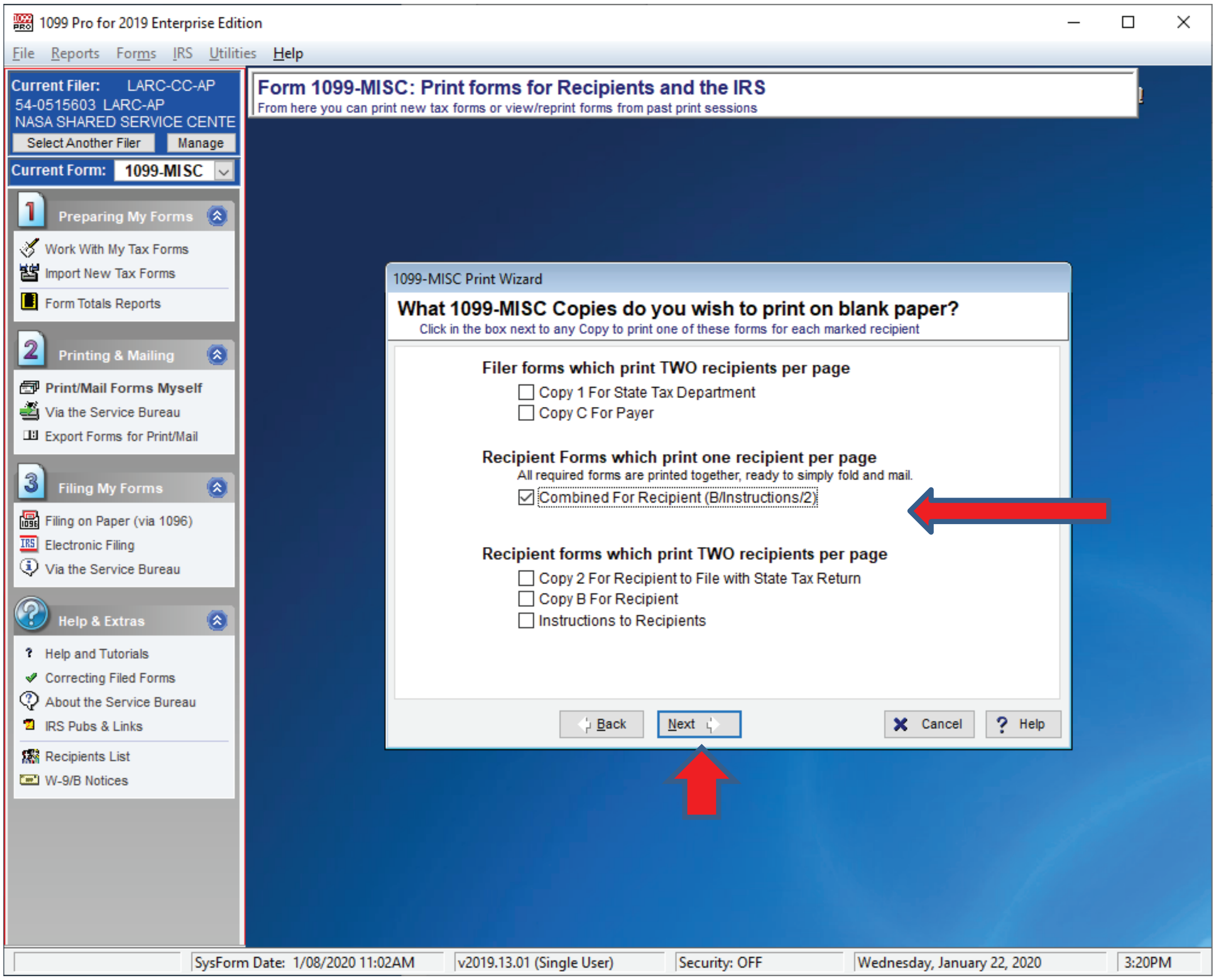
Tab thru as instructed by software, “next” button



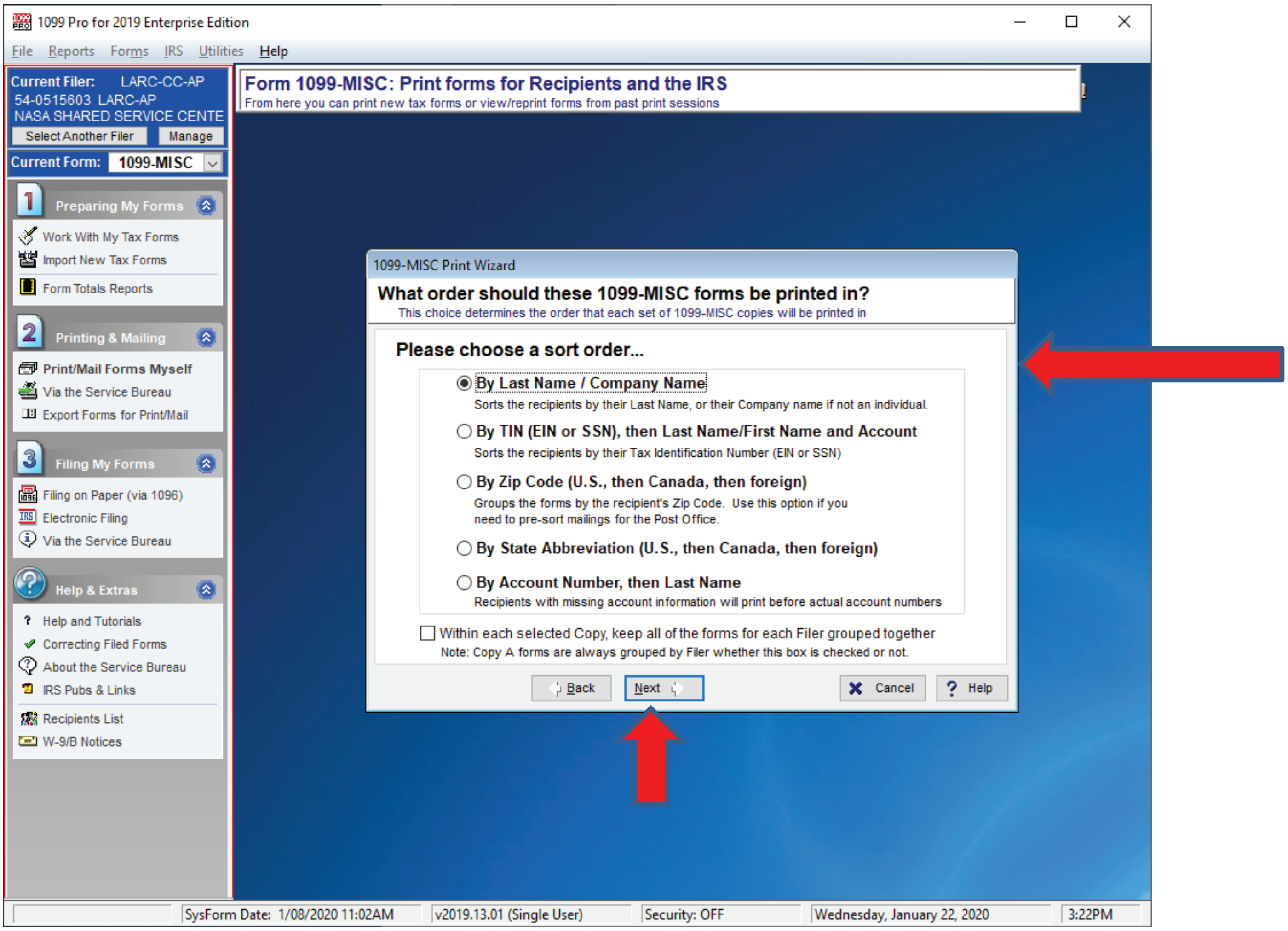
Review that correct printer is selected, select pre-printed plain paper forms, then "next"



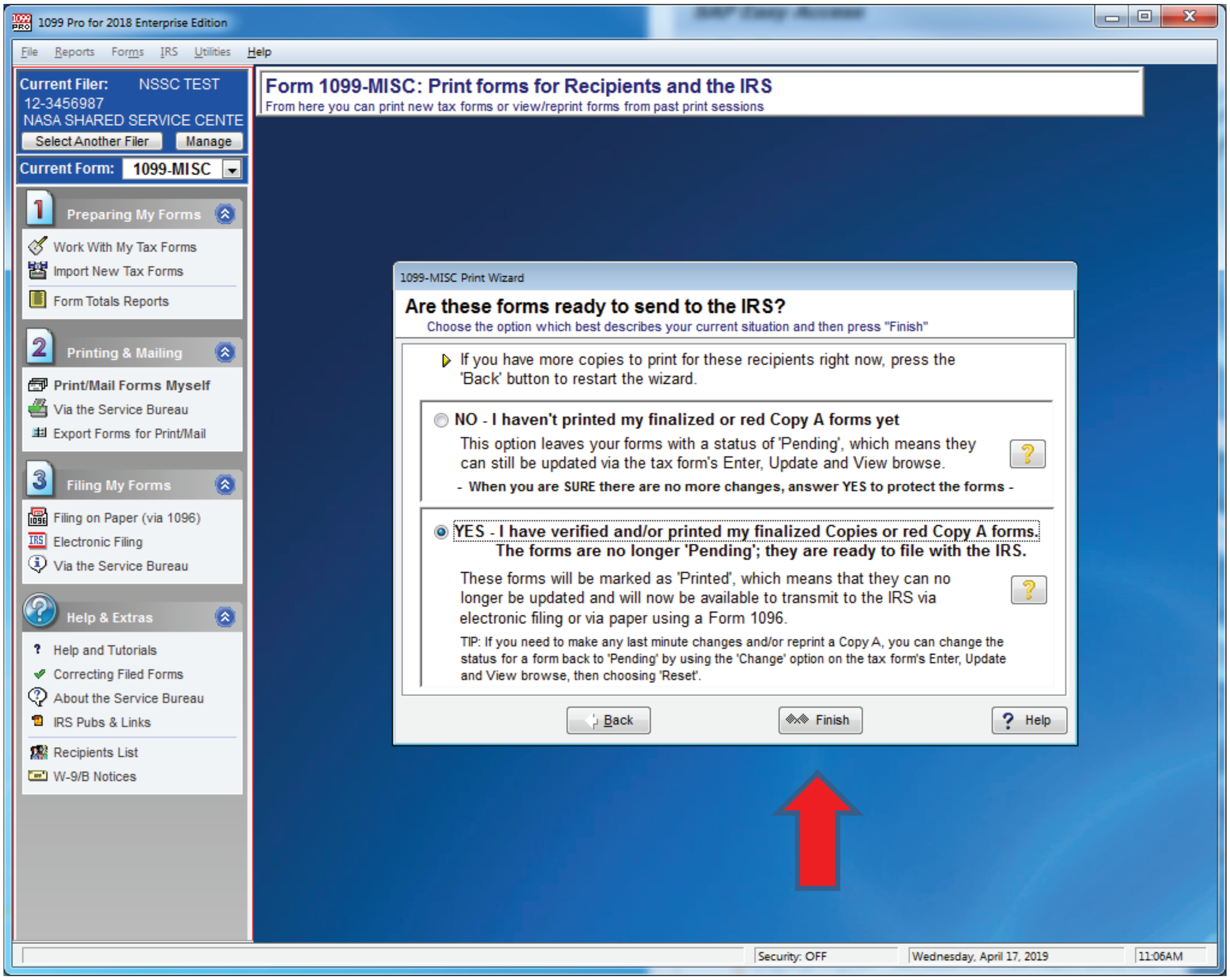
Select forms which print one recipient per page, then “next”



Choose order for 1099s to be printed, by LAST NAME, then hit next

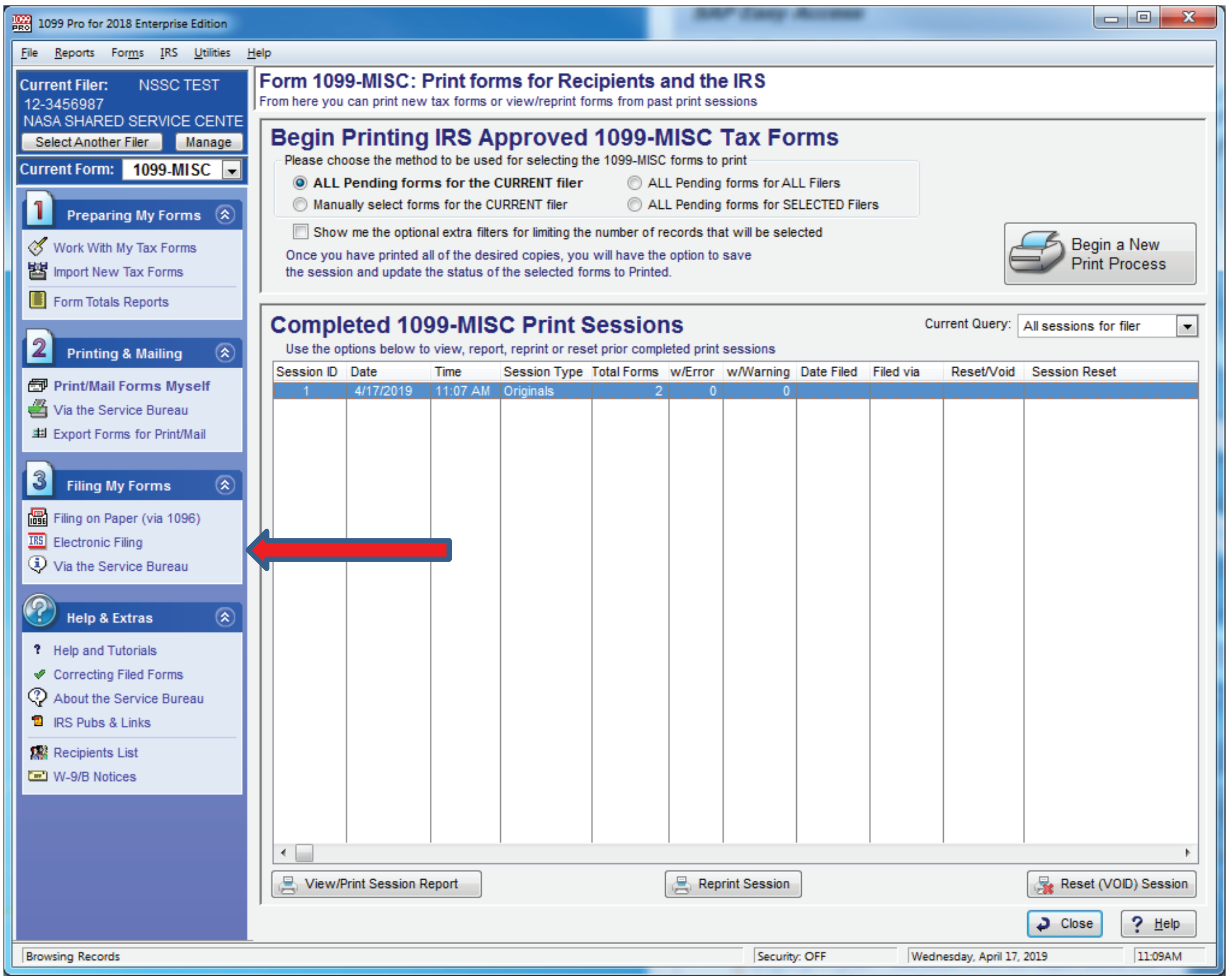


When completed printing, click "finish". Review and mail copy "B" of the 1099 forms

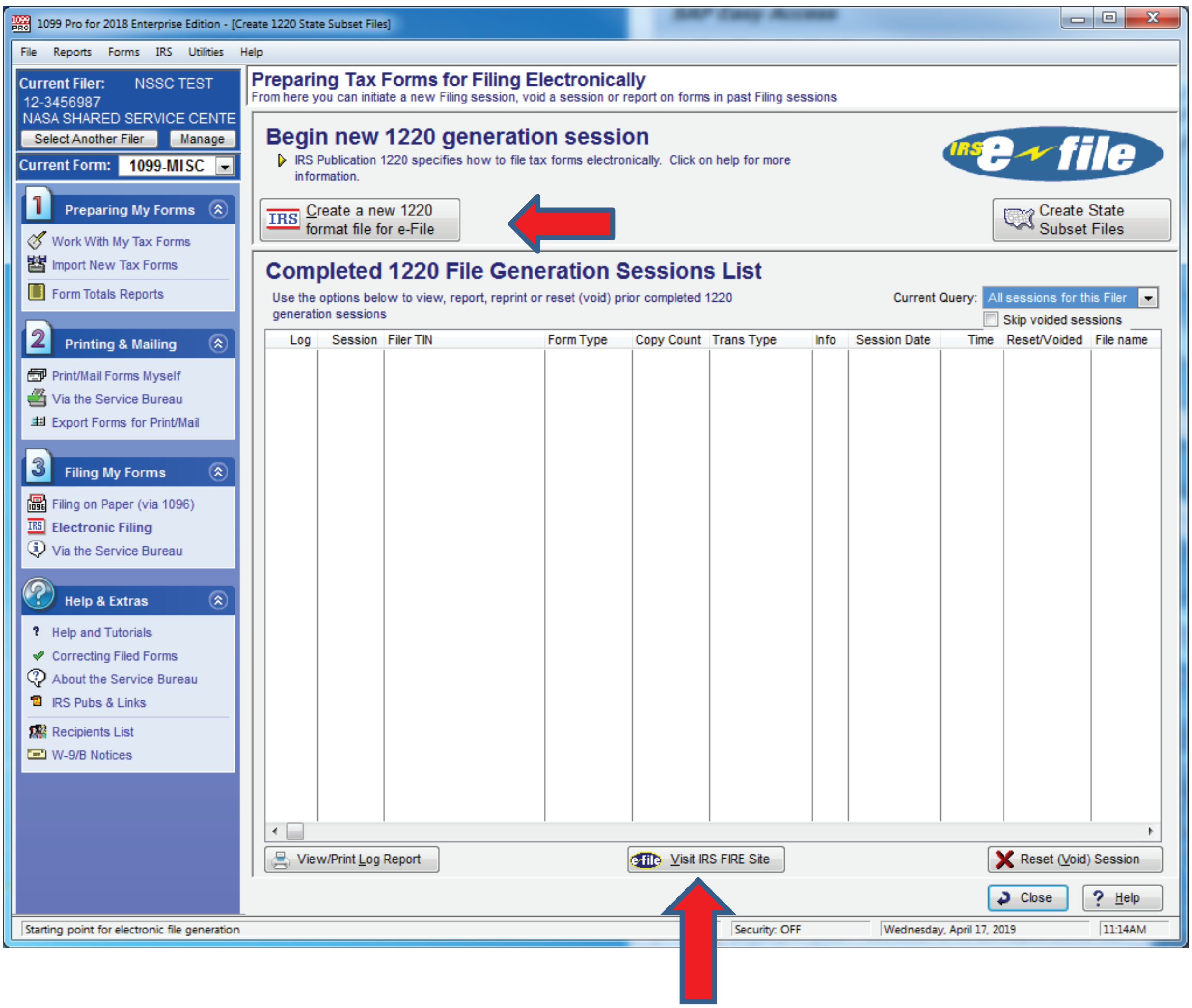


Step 7: Filing Forms with IRS: In 1099-PRO, go to tab 3 Filing My Forms, Electronic Filling

A text file will be submitted to the IRS for each filer, first via IRS test Fire, then to IRS Fire for the final file. That submission will not occur within the software due to data security compliance issues and will not be completed by 1099 PRO Service Bureau. Dates for mailing and submittal to the IRS will be as listed in the checklist, see Appendix B.



Create a new 1220 generation format file for e-File. This will create a text file to submit to the IRS. You may also submit to IRS Fire site directly from this screen by clicking e-file button. File text file in FM/Accounts Payable Accounts Receivable/ Accounts Payable/TAX & IRS 1099 Info/20XX 1099 Reporting/Convenience Check. Notify L3 POC via e-mail that files are available for review on the "N" drive. Submit the test files to the IRS test fire (SEE PROCESS 3) Use the transmitter control codes that are used with the Accounts Payable reporting by center to the IRS after approval is received from L3 - SEE PROCESS 3. After good test fire files are received and approval is received from L3, 1099s will be mailed to the recipients and text files will be submitted via IRS fire



After GOOD files are accepted by IRS, use PROCESS 5 for 1099s processed thru 1099 Pro Enterprise Edition

APPENDIX A – ACRONYMS

Acronym	Definition
AAO	Agency Applications Office
AP	Accounts Payable
CS	Civil Servant
DI	Document Imaging
FMD	Financial Management Division
GRS	General Records Schedule
ICB	Inventions and Contributions Board
IRS	Internal Revenue Service
MRI	Master Records Index
NASA	National Aeronautics and Space Administration
NPR	NASA Procedural Requirements
NSSC	NASA Shared Services Center
POC	Point of Contact
PMO	Program Management Office
SAM	System for Award Management
SAP	Systems, Applications, and Products
SN	ServiceNow
SP	Service Provider
SR	Service Request
SSA	Social Security Administration
TCC	Transmitter Control Code

TECHDOC	**NSSC Records Management System**
TIN	**Tax Identification Number**
VPP	**Vendor Payment Processor**

APPENDIX B – ANNUAL 1099 CHECKLIST SAMPLE

Task #	Task	Checklist Date (No Later Than)	Completed	Initials
1	NSSC Accounts Payable (AP) Civil Servant (CS) sends an email to NASA Enterprise Applications Competency Center (NEACC) (Undrell Battle and Lorrie Volkmar) and copies AP Service Provider (SP) Supervisor requesting the status of the SR for processing the test files. The AP Vendor Payment Processor (VPP) Leads are to test running the 1099 files in SAP prior to actual processing and provide status. If any issues are discovered, report them to the NEACC.	Early November		
2	AP CS sends an email reminder/notification to NSSC Procurement (Suzanne Honeycutt and Helen D. Carter) and copy AP SP Supervisor (Barry Backes) and AP VPP that processes the Convenience Check 1099s (Ann Parker) to provide the completed spreadsheet for the Convenience Check 1099 data as soon as possible in early January and reminding them that the IRS deadline for mailing 1099s is January 31st. Also ask them for an estimate of the total number of Convenience Check 1099s to be processed for all Centers.	Early November		
3	Send an email to IT Support Specialist (Jeffrey Hennessey and Robert Murphy) to obtain status of purchase request for 1099Pro Software Renewal. 1099Pro is used for processing the Convenience Check 1099s because they are not processed in SAP. He will send a quote to AP CS for review/approval. Revise quote as needed based on the estimated number of Convenience Check 1099s to be processed.	Early November		
4	Once the 1099Pro software renewal has been purchased, 1099Pro will send the links to NSSC IT (Frank Carnaggio) for installing the software on VPPs (Ann Parker) computer. (Note: Ann Parker currently processes Convenience Check 1099s for all Centers.)	Early November		
5	Clean up Vendor Records (Tax Withholding)	Dec. 31, 2016		
6	**Run Pmt Stat Report in SAP** (T-code: ZFI_AP_PMT_STAT)	Dec. 31, 2016		
7	**Check Tax Withholding Tab in SAP** make corrections as needed	Dec. 31, 2016		
8	**Execute 1099 file in SAP** (T-code: S_P00_07000134) Save a copy of the all reports (text and pdf files) on the N drive under the <u>Test files</u> folder for the center **Check all files to make sure 1099 report is working correctly and all information is visable on every record- report any issues** **Run FBL1N on royalty payments for your center and compare to 1099 report to verify everything is pulling correctly - report any issues**	By Nov. 30, 2016		
9	**Make sure you can log into the IRS Website** (note: you will be prompted to change your password in both systems) https://fire.irs.gov https://fire.test.irs.gov/	Test by Nov. 15, 2016		
10	**Execute 1099 file in SAP** (T-code: S_P00_07000134) (have meeting to run all files at the same time) Save a copy of all reports on the N drive under the <u>printed files</u> folder for the center The folding center should run a 1099 file in SAP for the opposite center to verify the number of 1099s - Save a copy of the reports on the N drive under the <u>review files</u> folder for the center 1099 lead will notfy L3 for review	Jan. 12, 2017		
11	**Receive email that 1099s are ready to print** **Print and trade 1099s with another center to fold and stuff envelopes (double check vendors and make sure complete address is visable)** ARC - SSC GSFC - GRC DFRC - KSC JSC - HQ MSFC - LARC	Jan. 19, 2017		
12	**Send Convenience Check Files via 1099 Pro**	Jan. 24, 2017		
13	**Have all 1099s Mailed** Absolute IRS Deadline to have 1099s mailed Jan 31	Jan. 27, 2017		
14	**Update vendor files in SAP from returned 1099s/ Corrections and resubmit corrected 1099** Upon receipt of Vendor W-9, update Vendor Tax Withholding	On going		
15	**Receive Confirmation for Clean Test File From IRS** **Email 1099 lead and backup with confirmation of clean test files**	(Resubmission Period)		
16	**File final copy of 1099 files in Tech Doc**	February 15, 2017		

17	**Execute 1099 file in SAP and Submit Test file to IRS** **https://fire.test.irs.gov** Save a copy of the reports on the N drive under test files folder for the center **The folding center should run a 1099 file in SAP for the opposite center to verify the number of 1099s** - Save a copy of the reports on the N drive under the review files folder for the center	TBD		
18	**Absolute Deadline to submit Test File to IRS** **https://fire.test.irs.gov/**	TBD		
19	**Execute 1099 file in SAP and Submit final file to IRS** **https://fire.irs.gov** Save a copy of the reports on the N drive under final files folder for the center The folding center should run a 1099 file in SAP for the opposite center to verify the number of 1099s - Save a copy of the reports on the N drive under the review files folder for the center 1099 lead will notfy L3 for review	TBD		
20	**Receive email that 1099s are ready to submit** **Submit final file to IRS (https://fire.irs.gov)** Absolute IRS Deadline to receive final file January 31	TBD		

Certify that I have completed all task for 1099 filing.

Print Name and Center:

Signature:

APPENDIX C – PAYMENT AND ACCOUNT TYPES MATRIX

Source Document		SAP Account Type and Tax Withholding							
		SAP Account Type	Account Range	1099 Reportable	Withholding Tax Code	Document Type	Payment Method	Payment Proposal Run ID *(2nd position)*	Add to Manual Adj. File
Vendor Invoice	PO invoice	ZREM	100000-999999	Y	07	RE	D, C	D, C	*
Vendor supply Invoice	PO invoice	ZREM	100000-999999	N = supply lines Y = services	07	RE	D, C	D, C	*
Vendor FI Invoice	Outside Buyer mostly	ZREM	100000-999999	N-supply lines Y= services	07	KR	D,C	D, C	*
Vendor FI Invoice	*shipping invoice*	ZREM	100000-999999	N	N/A	ZN, ZG	D, C	D, C	*
Foreign Vendor ITS Payment	PO invoice	ZREM	100000-999999	N	N/A	RE	C	F	Y
Foreign Vendor - ITS Payment	FI Coversheet	ZREM	100000-999999	N	N/A	RE, KR, ZN	C	F	Y
Foreign Vendor - IAT (domestic	PO invoice/FI	ZREM	100000-999999	N	N/A	RE, KR, ZN	F	F	*
Royalty FI	*spreadsheet*	ZROY	700000000 - 7999999999	Y	02	KR	D, E	E	*
Royalty - Estate of	*spreadsheet*	ZROY	700000000 - 7999999999	Y	03	KR	D, E	E	*
Employee Reimbursement	*Invoice or FI*	ZEMP	1-99999	N	N/A	RE, KR	E	E	*
TORT Claim - employee	*FI Coversheet*	ZEMP	1-99999	N	N/A	KR	E	L	*
TORT Claim - non-employee	*FI Coversheet*	ZREM	100000-999999	N	N/A	KR	D	L	*
Settlement - Employee	*FI Coversheet*	ZREM	100000-999999	Y	03	KR	D, C	L	*
Settlement - Firm	*FI Coversheet*	ZREM	100000-999999	Y	03	KR - FI RE - MM	D, C	L	*
ICB	*spreadsheet*	ZICB	9000000000-9999999999	Y	07	KR	C, D	B	*
JP Morgan Chase - Pcard	*Statement & spreadsheet*	ZREM	100000-999999	N	N/A	RE, KG - PO KR - FI	D	X	*
JP Morgan Chase - Fleet	*Statement & spreadsheet*	ZREM	100000-999999	N	N/A	KR-FI KG - FI CM RE - PO	D	X	*
JP Morgan Chase - CBA	*Statement & spreadsheet*	ZREM	100000-999999	N	N/A	Various - Interface	X	X	*
AR Payments *Domestic*	*SNOW Task*	ZEPY	1-999999	N/A	N/A	N/A	5 - check 6 - EFT	R	*
AR Payments - *Foreign ITS*	*SNOW Task*	ZEPY	1-999999	N/A	N/A	N/A	5 - check 6 - EFT	R	Y

**** Add to Manual Adj. File if payment confirmaiton was reversed yet confrimed in the same month***

APPENDIX D – AAO SR E-MAIL

Good Afternoon,

I wanted to check on the status of the SR for CY 20XX 1099-MISC form processing. Please let me know when NSSC can start testing files.

Thanks,

Michelle Hoehn
NSSC Accounts Payable
1-228-813-6009

APPENDIX E – CONVENIENCE CHECK AND AR E-MAIL

Good Morning,

This is just a friendly reminder to provide completed 1099 information for all of the 20XX convenience checks and Accounts Receivable write offs as soon as possible in December so we can prepare the 1099-MISC and the 1099-C forms for submission to the vendors/customers and the IRS. If you have any questions, please let me know.

Thanks,

Michelle

APPENDIX F – CONVENIENCE CHECK LISTING

Center	Supplier	Merchant Tax ID #	Merchant Address	Merchant City, State	State	Merchant Zip Code	Total
GRC	Hartne-ll College Merrill Hall - Dr. Nizhoni Chow-Garcia	[redacted]	411 Central Avenue	Salinas, CA	CA	93901	$ 816.00
GRC	MARK ABOTOSSAWAY	[redacted]	4801 Hunttings CN	Salinas	CA	93901	$ 816.00
AFRC	LAWRENCE STUTZIEM	[redacted]	2316 N. WAHSATCH AVE, SUITE 225	COLORADO SPRINGS	CO	80907	$ 2,550.00
AFRC	BACKGROUND IMAGES	[redacted]	28159 Avenue Stanford, Unit 120	Valencia	CA	91355	$ 3,564.90
AFRC	AEROMOTIVE GROUND	[redacted]	8220 NW 70th Street Miami	Miami	FL	33166	$ 3,570.00
GRC	R MYERS CONSOLTIN	[redacted]	14929 NE 147th Ct.	Woodinville	WA	98072	$ 5,916.00
GRC	R MYERS CONSULTIN	[redacted]	14929 NE 147th Ct.	Woodinville	WA	98072	$ 5,712.00
GRC	INDUSTRIAL GRINDE	[redacted]	9921 York Alpha Drive	Cleveland	Ohio	44133	*$ 2,167.50*
GRC	KABLE AND KONNECT	[redacted]	13 Vernon Street	Maynard	MA	1754	$ 1,231.45
GRC	STANDARD MACHINE	[redacted]	1952 West 93rd ST	Cleveland	OH	44102	$ 3,493.50
GRC	TRIAD PROCESS EQU	[redacted]	4922 Technical DR	Milford	MI	48381	$ 1,561.01
GRC	CLEVELAND CLINIC	[redacted]	8615 Euclid Ave	Cleveland	OH	44195	$ 612.00
GSFC	TREASURER OF VIRG	[redacted]	PO Box 1104	Richmond	VA	23218	$ 1,020.00
GSFC	TREASURER OF VIRG	[redacted]	PO Box 1104	Richmond	VA	23218	$ 816.00
GSFC	TREASURER OF VIRG	[redacted]	PO Box 1104	Richmond	VA	23218	$ 2,284.80
AFRC	Dynamic Water Technologies	[redacted]	14550 N Frank Lloyd Wright Blvd Suite 100	Scottsdale	AZ	*85260*	$ 3,060.00
AFRC	Sparkletts (DS Services of America)	[redacted]	2300 Windy Ridge Parkway	Atlanta	GA	30339	$ 879.81
AFRC	LA County Certified Unified Program Agency	[redacted]	900 S. Fremont Avenue	Alhambra	CA	91803	$ 4,432.92
AFRC	CF Database Support LLC	[redacted]	761 Vincent Dr	Irwin	PA	15642-5603	$ 3,264.00
LARC	William Powell	[redacted]	132 Jean Ave	Syracuse, NY 13210	NY	13210	*$ 2,022.66*
LARC	SETH SHOOTAK	[redacted]	1372 Cuernavaca Cr	Mountain View	CA	94040	$ 2,117.54
LARC	ANTHONY INGRAFFEA	[redacted]	19 Hamlock Lane	Ithaca	NY	14850	$ 2,223.10
LARC	KARENNE WOOD	[redacted]	1181 Three Chopt Rd	Kents Store	VA	23084-2117	$ 1,612.62
LARC	Andrew Chaikin	[redacted]	291 Red Mountain Rd	Arlington	VT	5250	$ 2,002.14

LARC	THE LAVIN AGENCY	[redacted]	1133 Broadway, Suite 1220	New York	NY	10010	$ 10,200.00
LARC	Steve Kellum		P O Box 203	Achilles	VA	23001	$ 1,632.00
NSSC	STEVEN L MOSS		3000 Park Lake Drive	Waco	TX	76708	$ 2,040.00
NSSC	JZ MEDIA		1740 Manatee Court	Merritt Island	FL	32952	$ 3,519.00
NSSC	GRANDIN LIVESTOCK		2918 Silverplume Dr Unit C3	Fort Collins	CO	80526	$ 2,040.00
GSFC	YI REN NG		467 Kentucky Ave.	*Berkeley, CA*	CA	94707	*$ 1,224.00*
GSFC	MIKE MASSIMINO		104 W. 70th St	New York	NY	10023	$ 1,020.00
GSFC	KIMBERLY JOCHE		334 Highland Circle	Sugar Mtn, NC	NC	28604	$ 1,020.00
GSFC	DANIELLE SHAPIRO		2213 Sulgrave Ave	Baltimore, MD	MD	21209	$ 1,122.00
GSFC	JAN STUPL		NASA Ames, MS202-3	Moffett Field, CA	CA	94035	$ 1,224.00
GSFC	ARVIND PADMAVATHY		1321 Perry Ave, Apt 20	Morgantown, WV	WV	26505	$ 1,020.00
GSFC	ROBERT LINDBERG		6005 Richpress Drive	Williamsburg, VA	VA	23188	$ 1,020.00
GSFC	DAVID GILBERT		1450 Neal Lane	Carbondale, IL	IL	62902	$ 1,122.00
GSFC	DAVID THROCKMORTO		100 Explorations Way	Hampton, VA	VA	23666	$ 1,020.00
GSFC	SKY BY NIGHT PROD		1449 Colby Ave, #202	Los Angeles, CA	CA	90025	$ 1,224.00
JSC	HOHENSTEIN INSTITUTE AMERICA, INC.		317 S Cavin Street	Ligonier, IN	IN	46767	*$ 2,488.80*