

Alphabetical listing and their IRS codes

A

Accountants	N
Agencies (governmental).....	B
Architects.....	N
Associations (rentals from).....	E
Attorneys (gross proceeds).....	L
Attorneys (professional services).....	N
Auto Repair (services, not parts).....	N
Awards/Prizes (not for services).....	P

B

Buildings (purchase of).....	S
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C

Certified Social Workers.....	N
Cities.....	B
Commodities.....	B
Contractors (building, plumbing, electrical).....	N
Corcraft.....	B
Corporations.....	B
Corporations (medical).....	H
Counties.....	B
Court Reporters.....	N

D

Death Benefit (contact Federal Reporting Unit)	
Dentists.....	H
Doctors.....	H

E

Entertainers.....	N
Equipment (rental).....	E

F

Fees (not for services).....	P
Fire Departments.....	B

H

Health care.....	H
Honorariums (personal services).....	N
Hospitals (for profit).....	H
Hospitals (government).....	B
Hospitals (not-for-profit).....	B

I

Individuals (rentals from).....	E
Interest/late payments (vouchers (OSC only), real estate).....	P

J

Janitorial services.....	N
Jurors.....	J

L

Land (purchase of).....	S
Laundry.....	N
Law Guardians..... (must file under firm's ID number)	N
Lawn care.....	N

M

Meal allowances (for non-overnight travel).....	T
Medical.....	H
Municipalities.....	B

N

Non-employee travel reimbursements..... (if paid under an accountable plan)	B
Non-employee travel reimbursements..... (if paid under a non-accountable plan)	T

P

Partnerships (rental from).....	E
Partnerships (medical).....	H
Payments (not IRS reportable) *commodities only.....	B
Per diems (in excess of rates w/o receipts).....	T
Personal Services.....	N
Pest control.....	N
Prizes/awards.....	P
Professional corporations (medical PC's).....	H
Property taxes (re: purchase of real estate).....	X
Punitive damages.....	P

R

Real property (purchase of).....	S
Regents (reimbursements).....	B
Reimbursements (in excess of allowable amts).....	T
Reimbursements (expenses at single location) *in excess of one year.....	T
Reimbursements (moving expenses).....	W
Reimbursement (travel, non-accountable plan) *except volunteers.....	N
Reimbursements (volunteers).....	V
Rentals	E
Repairs.....	N
Respite workers.....	N
Royalties.....	P
Rubbish removal.....	N

S

Salary (remainder paid to beneficiaries) (contact Federal Reporting Unit)	
Scholarships.....	B
Schools.....	B
Services (other than corporation).....	N
Services (to corporations except medical).....	B
Services (to PCs except medical).....	B
Snow removal.....	N
Space (rental – i.e. offices, parking lots).....	E
Stenographic services.....	N

T

Tax exempt entities
(i.e. Industry for Disabled)..... B
Transportation Services for clients..... N

U

Unincorporated businesses (rentals from)..... E
Unincorporated businesses (services by)..... N

V

Veterinary services (even if incorporated)..... H
Veterinary clinics..... H
Volunteers..... V

W

Welfare rental assistance (to landlords)..... E
Window washing..... N
Work for pay (psych centers)..... P

NOTE: Agencies must enter a "B" in the IRS Code Field when making any payment to a governmental agency using the State's payee ID number.

This is not an all-inclusive list. It is a sampling of services and codes. If you have any questions, please call the Federal Reporting Unit at (518) 486-4602.