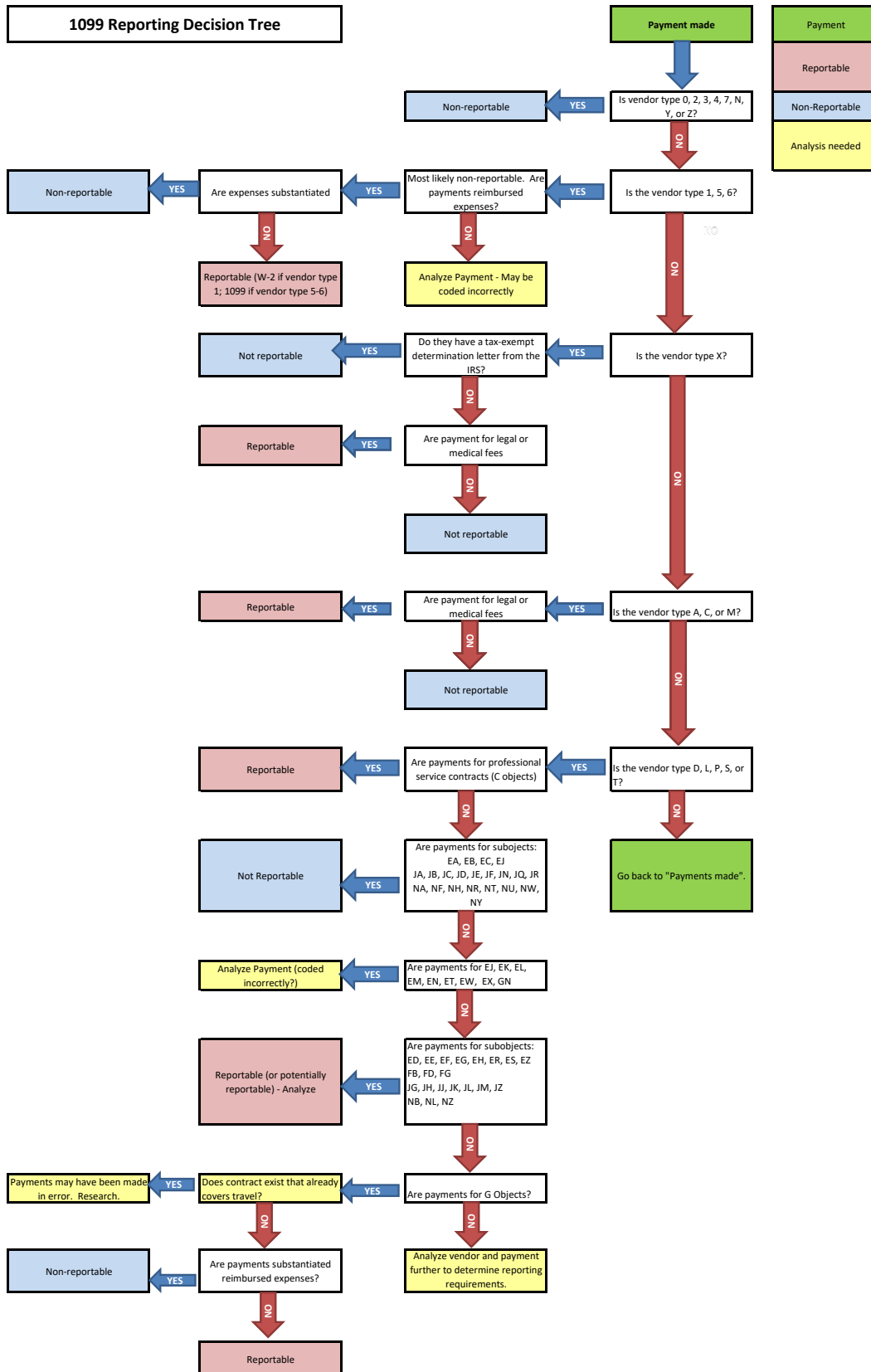


Exhibit F



*This document is for reference/guidance purposes only. Each agency is responsible for analysis and determination of reporting requirements based on IRS rules and regulations.

Tips for analyzing your data:

1. All payments for legal or medical services are reportable (regardless of how you go about making this determination)

Payments For:	Reportable:	Not-Reportable:	Note:
Payment for Legal or Medical regardless of vendor type <i>Analyze payments by: Sub/SubSubObject, etc.</i>	Always Reportable		<i>Analysis Required: Always watch for coding errors.</i>

2. Payments can be analyzed by Vendor Type

Vendor Types:	Reportable Vendor by Type:	Not-Reportable by Vendor Type:	Note:
Vendor Type: A, M: <i>Legal or Medical Vendor Types</i>	Reportable		<i>Analysis Required: Always watch for coding errors.</i>
Vendor type: D, L, P, S, T:	Reportable (See Step 3 for reportable expenses)		
Vendor type: 0, 2, 3, 4, 7, N, Y, Z:		Non-reportable	
Vendor type: 1, 5, 6, C, X:		Most likely non-reportable. Need to do further analyze - watch for medical/legal pmts.	

3. Payments can be analyzed by type of payment (based on sub/subsubobject), Refer to the IRS for what is and is not 1099 Reportable:

Reportable Expense --> See IRS Pub.	Usually Reportable by SO/SSO:	Usually Not-Reportable by SO/SSO:	Other Notes:
Payments for Services. Non-Substantiated reimbursements. <i>(Substantiated reimbursed expenses are not reportable).</i> May also need to consider W-2 vs 1099.	Subobjects: C*, ED, EE, EF, EG, EH, ER, ES, EY, EZ FB, FD, FG JG, JH, JJ, JK, JL, JM, JZ NB, NL, NZ	Subobjects: EA, EB, EC, EJ, JA, JB, JC, JD, JE, JF, JN, JQ, JR, NA, NF, NH, NR, NT, NU, NW, NY EJ, EK, EL, EM, EN, ET, EW, EX, G*, GN	<i>Analysis Required: Determine what is reportable according to IRS. Always watch for coding errors.</i>

Vendor Types:

0 = REFUNDS	Vendor Types is <u>not Reportable</u>
1 = EMPLOYEE	
2 = FEDERAL AGENCY	Vendor Types = <u>not Reportable</u>
3 = STATE AGENCY	Vendor Types = <u>not Reportable</u>
4 = LOCAL GOVERNMENT	Vendor Types = <u>not Reportable</u>
5 = VOLUNTEERS	
6 = BOARDS/COUNCILS/COMM MEMBERS	
7 = TAX EXEMPT ORGANIZATION	Vendor Types = <u>not Reportable</u>
A = ATTORNEYS (includes LLC & S Corp)	Vendor Types = <u>Reportable</u>
C = CORPORATION (includes LLC & S Corp)	
M = CORP FOR MEDICAL SERVICES (includes LLC & S Corp)	Vendor Types = <u>Reportable</u>
N = CLIENTS - LEGAL RESIDENT	Vendor Types = <u>not Reportable</u>
P = PARTNERSHIP	Vendor Types = <u>Reportable</u>
S = SOLE PROPRIETOR/INDIVIDUAL	Vendor Types = <u>Reportable</u>
T = TRUST/ESTATE	Vendor Types = <u>Reportable</u>
X = NON-PROFIT	
Y = CLIENTS-NON RESIDENT	Vendor Types = <u>not Reportable</u>
Z = CLIENTS-RESIDENT ALIEN	Vendor Types = <u>not Reportable</u>

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