



1099 Reporting		
Withholdable Account Codes		
1099-MISC (Payments should not be associated with a provided service)	1099-NEC (Payments should be associated with a provided service)	
52071	CONTRACTUAL SER MEDICAL SUPPOR	52040 REPAIRS
52074	CONTRACTED SER MEDICAL SUPPORT	52041 REPAIRS TO EQUIPMENT-NON USC W
52255	ROYALTIES	52044 REPAIRS TO BUILDINGS NON USC W
54010	RENTS	52045 GENERAL EQUIPMENT MAINTENANCE
54013	RENTS-NON DATA PROCESSING EQUI	52046 INFO TECH SOFT AND HARD MAINT
54014	RENTS	52048 CAPITAL EQUIP MAINT CONTRACTS
54015	RENTALS	52050 PRINTING AND ADVERTISING
54017	CONTINGENT COPIER RENTAL PAY	52052 PRINTING-NON USC WORK
54031	BINDING LEASES-STATE OWNED PRO	52054 ADVERTISING
54033	NON-BINDING LEASES-NON-DATA PR	52066 MARKETING SERVICES
54034	BINDING LEASES-NON STATE-OWNED	52067 PROMOTIONAL SERVICES
54040	EQUIPMENT LEASES	52069 TRAVEL CONTRACTUAL SERVICES
54520	PARTICIPANT TUITION AND FEES	52070 CONTRACTUAL SERVICES
54525	GRADUATE ASSISTANT TUITION SUP	52072 CONTRACTUAL SER LEGAL
54530	FELLOWSHIPS ON GRANTS	52073 CONSULTANTS
54533	INCENTIVE UNDER 50.00	52075 CONTRACTED SER ANIMAL CARE
54534	INCENTIVE OVER 50.00	52076 CONT SERV SUBRECIPIENTS-FIRST
54535	HUMAN SUBJECT INCENTIVES	52077 CONTRACTED SER MOVING EXPENSE
54536	PARTICIPANT STIPEND	52078 SYSTEM CONTRACT INSTRUCTION
54541	PARTICIPANT TRAVEL	52080 SECURITY - CONTRACTUAL
54550	SCHOLARSHIPS	52084 SUBRECIPIENTS
54551	SCHOLARSHIP RECOVERIES NON REP	52085 CONTRACTUAL SERVICES OTHER NON
54560	PARTICIPANT HOUSING	52086 CONT SERV-EMPLOYMENT AGENCY
54563	PARTICIPANT MATERIALS	52089 SOM IRB CONTRACT SVCS
54570	PRIZES AND AWARDS-USC REPORTAB	52090 DATA PROCESSING SERVICES-COMME
54580	PRIZES AND AWARDS USC NON REPO	52091 SITE LICENSE FEE
59401	ATH SCHOLAR-TUITION & FEES	52092 GLOBAL/DOMESTIC CLASSROOM STUD
59408	ATH SCHOLARSHIP COST OF LIVING	52093 SOFTWARE AS A SERVICE
59532	MEDICAL SERVICES	52100 DATA PROCESSING SERVICES
59533	AD EVENT EXP RENTALS	52102 AD PUBLIC RELATIONS
54590	HUD RW FINANCIAL ASSISTANCE	52103 PROMOTIONAL SUPPLIES
		52104 AD ADVERTISING
		52105 ATH PUBLIC RELATIONS - EVENTS
		52110 JANITORIAL SERVICES - CONTRACT
		52125 DoIT CLOUD SERVICES
		52130 PERSONNEL SERVICES -IIT
		52201 LITIGATION SETTLEMENT TO CLAIM
		52250 HONORARIUM AND GUEST LECTURER
		54531 STIPENDS FOR SERVICES RENDERED
		57031 ARCHITECTURAL SERVICES
		57032 ENGINEERING SERVICES
		57033 SURVEYING SERVICES
		57034 TESTING SERVICES
		57035 GENERAL SERVICES
		57100 SITE DEVELOPMENT
		57110 BUILDING CONSTRUCTION
		57120 RENOVATIONS-BUILDING INTERIOR
		57130 RENOVATIONS-UTILITIES
		57140 ROOFING-REPAIRS AND RENOVATION
		57150 RENOVATIONS-BUILDING EXTERIOR
		57160 OTHER PERMANENT IMPROVEMENTS
		57170 LANDSCAPING
		59501 EVENT GAME OFFICIALS
		59503 EVENT OPERATIONS
		59504 EVENT FOOD
		59510 OTHER TEAM MEALS
		59520 OTHER TEAM TRAVEL EXPENSE
		59521 TEAM LODGING
		59522 TEAM MEALS AND PER DIEM
		59523 TEAM TRANSPORTATION
		59524 VISITING TEAM EXPENSE
		59525 AD EVENTS POST SEASON
		59526 AD PRESEASON EVENTS
		59527 AD SEC CHAMPIONSHIP TRAVEL
		59531 LAUNDRY SERVICES
		59534 REPAIRS OF EQUIPMENT
		59535 GROUNDS MAINTENANCE
		59537 EVENT PARKING
		59541 UNIFORMS AND APPAREL
		59544 TICKET SUPPLIES
		59547 PHOTOGRAPHY SERVICES
		59560 GRAPHICS

Controller's Office
Compliance and Tax Team
 Questions? Contact us at tax@mailbox.sc.edu