January 15, 2004

MEMORANDUM

TO: Finance and Administrative Officers, and Chief Accountants
All State Agencies

FROM: Ruth Mealy, Director
Financial Operations Division
Office of Financial Management

SUBJECT: MAIN FACS 1099 Processing for 2003

Overview

The 1099 forms for calendar year 2003 will be mailed to vendors/payees the week of January 19. We will be using the 2003 1099-MISC and 1099-INT forms as presented on the IRS Website (http://www.irs.gov). Sample 1099-MISC and 1099-INT forms for 2003 are attached.

Why 1099 Forms Are Issued

1099-MISC - To comply with Internal Revenue Service regulations, the State must issue a 1099-MISC form to a vendor/payee whenever at least one of the following occurs:

- Vendor/payee is not a corporation, government, or 501(c)(3) and receives any of the following:
  - Combined payments for rent, non-employee compensation, services (including parts and materials), medical and health care, gross proceeds paid to an attorney, and other income (e.g., prizes, awards, and payments to beneficiaries of deceased employees) totaling $600 or more during the calendar year.
  - Payments for royalties totaling $10 or more during the calendar year.

- Vendor/payee is a corporation and receives medical and health care payments totaling $600 or more during the calendar year.

- Vendor/payee is an attorney and received gross proceeds from a lawsuit or court ordered settlement.

- Vendor/payee (whether or not a corporation) is subject to backup withholding on payments that are reportable on a 1099-MISC form.

1099-INT - The State must issue a 1099-INT form if the vendor/payee is not a corporation, government, or 501(c)(3) and receives interest payments totaling $600 or more during the calendar year or is subject to backup withholding on payments that are reportable on a 1099-INT form.

1099 Reporting Process

The State of Michigan is required to report for certain types of entities, such as sole proprietors and partnerships, and for most types of reportable payments. The 1099 reporting process is controlled via use of control indicators in the R*STARS comptroller object profile and vendor file as follows:

- 1099 Indicator on ADPICS PCHL 5200 screen – The 1099 Indicator value of "Y" determines whether the vendor/payee should receive a 1099 form for reportable payments. Vendors/payees with a value of "N" in this field are excluded from reporting.

  Although corporations have a value of "N" for the 1099 Indicator, the State of Michigan must report payments for attorney fees and medical and heath care payments for all corporations.

- Each comptroller object has indicators that designate whether or not a payment is reportable. The indicator designates if payments will be reported on a 1099 and, if so, which 1099 form (1099-INT or 1099-MISC) the amounts will be included on.

At calendar year end, payments, deposits, and journal vouchers that include a valid vendor number and use objects that are 1099 reportable are summarized by vendor/payee. If the summarized transactions meet the criteria for 1099 reporting, the appropriate 1099 form is issued.

Important Reminders

Reportable Comptroller Objects: A chart summarizing 1099 reportable comptroller objects is attached. There are no changes in the 1099 reportable comptroller objects for calendar year 2004.

Handling Vendor/Payee Inquiries: Agency staff should respond to vendor/payee inquiries regarding reportable payments made by their agency. To research vendor/payee questions, agency staff can use RMDS to obtain detailed listings of the transactions comprising the amounts reported on the 2003 1099 forms. Transactions reported on 1099-MISC forms are found in the DAFR7940 (Agency 1099-MISC Vendor Worksheet). Transactions reported on 1099-INT forms are found in the DAFR7941 (Agency 1099-INT Vendor Worksheet). These reports provide payment detail (summarized and sorted by vendor number), 1099 form box number, and comptroller object.

An insert was provided for each 1099-MISC and 1099-INT form for 2003 providing supplemental payment and contact information for each agency that made vendor payments. This information is shown for each agency and each reporting box on the form.

Requesting 1099 Form Corrections: If agency staff determines an error occurred on a 1099 form, they must request that the Office of Financial Management issue a corrected 1099 form. Separate forms for requesting corrections to 1099-MISC and 1099-INT forms are attached. The attached forms should be copied for your use. Instructions for completing the forms are provided on the back of the form. The agency chief accountant or the agency 1099 reporting contact must sign correction request forms.

Backup Withholding: The State implemented backup withholding in March 1997. For affected vendors, amounts withheld will be reported in Box 4 on both 1099-MISC and 1099-INT forms. Amounts withheld cannot be refunded by the State. Any excess withholding can be recovered when the vendor/payee files their federal tax return.

If you have questions regarding this memo, please contact Ed Dettling, Manager, Vendor File/Security Section, Financial Operations Division, Office of Financial Management, at (517) 335-7269.

Attachments

cc: N. Duncan
M. Moody
L. Mester
N. Jain
J. Paxton
E. Dettling
Agency 1099 Reporting Contacts
Vendor Registration Staff
MAIN Help Desk Staff

JANE Q PUBLIC
123 ANY STREET
LANSING MI 99999

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code and telephone no.		1 Rents	OMB No. 1545-0115	Miscellaneous Income
STATE OF MICHIGAN DEPARTMENT OF MANAGEMENT AND BUDGET OFFICE OF FINANCIAL MANAGEMENT P.O. BOX 30026 LANSING, MI 48909		$ 110,000.00	2003	
		2 Royalties $ 0.00	Form 1099-MISC	
		3 Other income $ 150,000.00	4 Federal income tax withheld $ 0.00	Copy B For Recipient
PAYER'S Federal identification number 38-6000134	RECIPIENT'S identification number 813-81-3813	5 Fishing boat proceeds $ 0.00	6 Medical and health care payments $ 10,000,000.00	
RECIPIENT'S name JANE Q PUBLIC		7 Nonemployee compensation $ 100,000.99	8 Substitute payments in lieu of dividends or interest $ 0.00	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.
Street address (including apt. no.) 123 ANY STREET		9 Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale ▶ ☐	10 Crop insurance proceeds $ 0.00	
City, state, and ZIP code LANSING MI 99999		11	12	
Account number (optional)		13 Excess golden parachute payments $ 0.00	14 Gross proceeds paid to an attorney	
15		16 State tax withheld $ 0.00 $		$ 0.00

Form 1099-MISC (keep for your records) Department of the Treasury - Internal Revenue Service

Instructions to Recipients

Amounts shown may be subject to self-employment (SE) tax. If your net income from self-employment is $400 or more, you must file a return and compute your SE tax on **Schedule SE (Form 1040).** See **Pub. 533**, Self-Employment Tax, for more information. If no income or social security and Medicare taxes were withheld and you are still receiving these payments, see **Form 1040-ES**, Estimated Tax for Individuals.

Individuals must report as explained below. Corporations, fiduciaries, or partnerships report the amounts on the proper line of your tax return.

Boxes 1 and 2. Report rents from real estate on Schedule E (Form 1040). If you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business, report on Schedule C or C-EZ (Form 1040). For royalties on timber, coal, and iron ore, see **Pub. 544**, Sales and Other Disposition of Assets.

Box 3. Generally, report this amount on line 21 of Form 1040 and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable Income. If it is trade or business income, report this amount on Schedule C, C-EZ, or F (Form 1040).

Box 4. Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold at a 30% rate if you did not furnish your taxpayer identification number. See **Form W-9,** Request for Taxpayer Identification Number and Certification, for more information. **Report this amount on your income tax return as tax withheld.**

Box 5. An amount in this box means the fishing boat operator considers you self-employed. Report this amount on Schedule C or C-EZ (Form 1040). See **Pub. 595,** Tax Highlights for Commercial Fisherman.

Box 6. Report on Schedule C or C-EZ (Form 1040).

Box 7. Shows nonemployee compensation. If you are in the trade or business of catching fish, box 7 may show cash you received for the sale of fish. If payments in this box are SE income, report this amount on Schedule C, C-EZ, or F (Form 1040), and complete Schedule SE (Form 1040). You received this form instead of Form W-2 because the payer did not consider you an employee and did not withhold income tax or social security and Medicare taxes. Contact the payer if you believe this form is incorrect or has been issued in error. If you believe you are an employee, report this amount on line 7 of Form 1040 and call the IRS for information on how to report any social security and Medicare taxes.

Box 8. Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf after transfer of your securities for use in a short sale. Report on line 21 of Form 1040.

Box 9. If checked, $5,000 or more of sales of consumer products was paid to you on a buy-sell, deposit-commission, or other basis. A dollar amount does not have to be shown. Generally, report any income from your sale of these products on Schedule C or C-EZ (Form 1040).

Box 10. Report this amount on line 8 of Schedule F (Form 1040)

Box 13. Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See the Form 1040 instructions for line 61.

Box 14. Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

Box 15. Other information may be provided to you in box 15.

Boxes 16-18. Shows state or local income tax withheld from the payments.

MISCELLANEOUS FORM

RECIPIENT TAX IDENTIFICATION NUMBER: 813-81-3813 TAX YEAR: 2003
RECIPIENT NAME: JANE Q PUBLIC

*** QUESTIONS REGARDING THIS STATEMENT SHOULD BE DIRECTED TO THE AGENCY
*** TELEPHONE NUMBER(S) PROVIDED. ***

AGENCY NAME	AGENCY TELEPHONE NUMBER	BOX NUMBER	AMOUNT
MANAGEMENT AND BUDGET	517-373-4111	01	100,000.00
DEPT OF INFORMATION TECH	517-373-8806	02	110,000.00
COMMUNITY HEALTH	517-241-5542	03	10,000,000.00
AGRICULTURE	517-373-9768	07	150,000.00

JOHN Q PUBLIC
123 CORNER STREET
LANSING MI 49999

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112
STATE OF MICHIGAN DEPARTMENT OF MANAGEMENT AND BUDGET OFFICE OF FINANCIAL MANAGEMENT P.O. BOX 30026 LANSING, MI 48909		2003 Form 1099-INT

Interest Income

PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3		
38-6000134	828-82-8828	$ 100,000.00		
RECIPIENT'S name JOHN Q PUBLIC		2 Early withdrawal penalty $ 0.00	3 Interest on U.S. Savings Bonds and Treas. obligations $ 0.00	
Street address (including apt. no.) 123 CORNER STREET		4 Federal income tax withheld $ 0.00	5 Investment expenses $ 0.00	
City, state, and ZIP code LANSING MI 49999		6 Foreign tax paid $ 0.00	7 Foreign country or U.S. possession 0.00	

Copy B
For Recipient

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.

Form 1099-INT (keep for your records) Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Box 1. Shows interest paid to you during the calendar year by the payer. This does not include interest shown in box 3.

If you receive a Form 1099-INT for interest paid on a tax-exempt obligation, see the instructions for your income tax return.

Box 2. Shows interest or principal forfeited because of early withdrawal of time savings. You may deduct this on the "Penalty on early withdrawal of savings" line of **Form 1040**.

Box 3. Shows interest on U.S. Savings Bonds, Treasury bills, Treasury bonds, and Treasury notes. This may or may not be all taxable. See **Pub. 550**, Investment Income and Expenses. This interest is exempt from state and local income taxes. **This interest is not included in box 1.**

Box 4. Shows backup withholding. Generally, a payer must backup withhold at a 30% rate if you did not furnish your taxpayer identification number to the payer. See **Form W-9**, Request for Taxpayer Identification Number and Certification, for information on backup withholding. **Include this amount on your income tax return as tax withheld.**

Box 5. Any amount shown is your share of investment expenses of a single-class REMIC. If you file Form 1040, you may deduct these expenses on the "Other expenses" line of **Schedule A (Form 1040)** subject to the 2% limit. This amount is included in box 1.

Box 6. Shows foreign tax paid. You may be able to claim this tax as a deduction or a credit on your Form 1040. See your Form 1040 instructions.

Nominees. If this form includes amounts belonging to another person(s), you are considered a nominee recipient. Complete a Form 1099-INT for each of the other owners showing the income allocable to each. File Copy A of the form with the IRS. Furnish Copy B to each owner. List yourself as the "payer" and the other owner(s) as the "recipient." File Form(s) 1099-INT **Form 1096**, Annual Summary and Transmittal of U.S. Information Returns, with the Internal Revenue Service Center for your area. On Form 1096 list yourself as the "filer". A husband or wife is not required to file a nominee return to show amounts owned by the other.

INTEREST FORM

RECIPIENT TAX IDENTIFICATION NUMBER: 828-82-8828 TAX YEAR: 2003
RECIPIENT NAME: JOHN Q PUBLIC

*** QUESTIONS REGARDING THIS STATEMENT SHOULD BE DIRECTED TO THE AGENCY
*** TELEPHONE NUMBER(S) PROVIDED. ***

AGENCY NAME	AGENCY TELEPHONE NUMBER	BOX NUMBER	AMOUNT
NATURAL RESOURCES	517-335-3269	01	1,000.00

1099 REPORTABLE COMPTROLLER OBJECTS			
Object	**Title**	**Form**	**Box**
5321	COURT JUDGMNTS/STTLMENTS - 1099 REPORTABLE	MISC	3
5330	ATTORNEY FEES - ACTUAL COST	MISC	7
5331	ATTORNEY FEES - GROSS PROCEEDS	MISC	14
6115	PURCH HEALTH RELATED SERV (1099 REPORT)	MISC	6
6120	EMPLOYER DIR MEDI EXAM AND MED SERV-1099	MISC	6
6125	OTHER PURCHASED SERVICES (1099 REPORT)	MISC	7
6130	PURCH AUTO DATA PROC SERV (1099 REPORT)	MISC	7
6136	DUES	MISC	7
6150	NON-EMPLOYEE MAINT SERVICE (1099 REPORT)	MISC	7
6157	WITNESS FEES-NON ACCOUNTABLE PLAN	MISC	7
6160	CONFERENCES AND SEMINARS-NONEMP-1099 RPT	MISC	7
6170	TRAVEL EXP REIMB NON-EMPLOYEE REPORTABLE	MISC	7
6175	SECURITY LENDING FEES	MISC	7
6176	SECURITY LENDING FEES OFFSET - TO 1959	MISC	7
6350	ROYALTIES	MISC	2
6355	PRIZES AND AWARDS (TO NON-EMPLOYEES)	MISC	3
6410	BLDGS AND RENOV-CAPITALIZED PURCH	MISC	7
6415	BLDGS AND RENOV-NON-CAP PURCH	MISC	7
6425	NON-STATE OWN BLDG RENTAL OR LEASE PMT	MISC	1
6426	RENT RELATED COSTS-NON STATE BUILDINGS	MISC	1
6445	LAND-RENTAL OR LEASE PAYMENTS	MISC	1
6510	EQP-LSE & RTL PMTS (EX DP EQ VEH MV PAR)	MISC	1
6530	DATA PROC EQUIP-RENT LEASE PMTS	MISC	1
6550	VEHICLES-RENTAL OR LEASE PAYMENTS	MISC	1
6600	INT EXP & PEN CHRG(EX PA 279) -OPERATING	INT	1
6601	OPERATING - INTEREST EXPENSE	INT	1
6602	INT EXP & PEN CHRG(EX PA 279)NON OPER	INT	1
6605	PENALTY PAYMENT-PA279 OF 1984	INT	1
6606	OTHER INTEREST	INT	1
6640	BOND PAYING AGENT FEES	MISC	7
6820	MED DENTAL & LIFE INSU FOR RETIR(PEN FD)	MISC	7
7025	INTEREST PAID ON 3 RD PARTY CDS	INT	1
7035	BOTTLE DEPOSIT REFUNDS	7	7

State of Michigan
1099–MISCELLANEOUS Correction Form

YEAR TO CORRECT _____ FACS AGENCY _____

VENDOR NAME _____ VENDOR NUMBER _____

TYPE OF CORRECTION:

❑ Vendor Number Change

On 1099 _____
Should be _____ (Note: If number is not currently on the vendor file, include a completed and signed W-9 form.)

❑ Amount Correction

Box 1 +/- _____ Box 4 +/- _____
Box 2 +/- _____ Box 6 +/- _____
Box 3 +/- _____ Box 7 +/- _____
Box 14+/- _____

Explanation

_____
_____
_____

❑ Address Change

Previous _____ New _____

_____ _____
Street Street

_____ _____
City State Zip City State Zip

❑ Vendor Name – Attach completed and signed W-9 form.

❑ Other _____
_____
_____

_____ (_____)_____ _____
SIGNATURE TELEPHONE NUMBER DATE

OFM USE ONLY

ALTERNATE I.D. _____ REASON CODE _____

REFERENCE NMBER _____

BOX 1 _____
BOX 2 _____
BOX 3 _____
BOX 4 _____
BOX 6 _____
BOX 7 _____
BOX 14 _____

O History Screen for Previous Corrections

O 5200 Screen for Address Correction

Reviewed by: _____ Date: _____

Entered by: _____ Date: _____

DMB 935

INSTRUCTIONS FOR COMPLETION OF **1099-MISC** CORRECTION FORM

1. Enter Calendar year to be corrected

2. Enter the MAIN FACS agency number of the agency that processed the payments.

3. Enter the name of the vendor to be corrected (if a vendor name has changed, enter the vendor name that was on the original 1099 statement).

4. Enter the vendor number to be corrected (if a vendor number has changed, enter the vendor number that was on the original 1099 statement).

5. Indicate the type of correction by checking the appropriate box. Specific instructions for each type of change follow:

   Vendor number change – If the correct vendor number is not already on the central vendor/payee file, a W-9 completed by the vendor/payee must be submitted with the correction form.

   Amount Correction – Enter the amount each box should increase (+) or decrease (-) and circle the appropriate + or -. An explanation for the change is required. Please include old/new comptroller object codes that should be adjusted.

   Address Change – Enter the previous and new mailing address for the vendor/payee.

   Vendor name – A W-9 form completed and signed by the vendor/ payee must be submitted with the correction form.

6. The Chief Accountant or the agency 1099 reporting contact must sign and date the correction request form and include his/her telephone number. OFM will not accept correction request forms signed by other individuals.

7. Forward the 1099-MISC correction form to:

State Budget Office
Office of Financial Management
Financial Operations Division
Romney Building – 7th FLoor
Lansing, MI 48933

If you have any questions regarding completion of this form, please call the vendor/payee information desk at (888) 734-9749 or locally at (517) 373-4111.

State of Michigan
1099 –INTEREST Correction Form

YEAR TO CORRECT _____ FACS AGENCY _____

VENDOR NAME _____ VENDOR NUMBER _____

TYPE OF CORRECTION:

❑ Vendor Number Change

On 1099 _____
Should be _____ (Note: If number is not currently on the vendor file, include a completed and signed W-9 form.)

❑ Amount Correction

Box 1 +/- _____ Box 4 +/- _____

Explanation

_____
_____
_____

❑ Address Change

Previous _____ New _____

_____ _____
Street Street

_____ _____
City State Zip City State Zip

❑ Vendor Name – Attach completed and signed W-9 form.

❑ Other _____
_____
_____

_____ (_____) _____ _____
SIGNATURE TELEPHONE NUMBER DATE

OFM USE ONLY

ALTERNATE I.D. _____ REASON CODE _____

REFERENCE NMBER _____

BOX 1 _____
BOX 2 _____
BOX 3 _____
BOX 4 _____
BOX 5 _____

O History Screen for Previous Corrections

O 5200 Screen for Address Correction

Reviewed by: _____ Date: _____

Entered by: _____ Date: _____

INSTRUCTIONS FOR COMPLETION OF **1099-INT** CORRECTION FORM

1. Enter Calendar year to be corrected

2. Enter the MAIN FACS agency number of the agency that processed the payments.

3. Enter the name of the vendor to be corrected (if a vendor name has changed, enter the vendor name that was on the original 1099 statement).

4. Enter the vendor number to be corrected (if a vendor number has changed, enter the vendor number that was on the original 1099 statement).

5. Indicate the type of correction by checking the appropriate box. Specific instructions for each type of change follow:

   Vendor number change – If the correct vendor number is not already on the central vendor/payee file, a W-9 completed by the vendor/payee must be submitted with the correction form.

   Amount Correction – Enter the amount each box should increase (+) or decrease (-) and circle the appropriate + or -. An explanation for the change is required. Please include old/new comptroller object codes that should be adjusted.

   Address Change – Enter the previous and new mailing address for the vendor/payee.

   Vendor name – A W-9 form completed and signed by the vendor/ payee must be submitted with the correction form.

6. The Chief Accountant or the agency 1099 reporting contact must sign and date the correction request form and include his/her telephone number. OFM will not accept correction request forms signed by other individuals.

7. Forward the 1099-INT correction form to:

State Budget Office
Office of Financial Management
Financial Operations Division
Romney Building – 7th FLoor
Lansing, MI 48933

If you have any questions regarding completion of this form, please call the vendor/payee information desk at (888) 734-9749 or locally at (517) 373-4111.

1099 Contacts

Facs Agy #	Facs Agency Name	Liaison		Phone Number	Fax Number
011	Executive Office	Kay	Baker	(517) 373-8806	
071	Management & Budget	Kay	Baker	(517) 373-8806	
074	DMB State Building Authority	Latissa	Dozier	(517) 241-3565	
078	DMB Capital Outlay	Latissa	Dozier	(517) 241-3565	
084	Information Technology	Kay	Baker	(517) 373-8806	
085	Michigan Economic Development Corporation	Peter	Morse	(517) 335-5809	
090	DMB - OFM	Ed	Dettling	(517) 335-7269	517-373-6458
111	Attorney General	Beth	Ball	(517) 335-0724	
151	Civil Rights	Rajendra	Mehta	(313) 456-3804	
191	Civil Service	Alice	Kus	(517) 373-0936	
192	Civil Service - Personal Service Review	Carla	Gallagher	(517) 241-7243	
231	State	Zada	Schriner	(517) 241-8352	
251	History, Arts and Libraries	Kay	Harkness	(517) 373-1290	
270	Michigan Gaming Control Board	Bob	Simon	(517) 241-0451	
271	Treasury	Theresa	Hettler	(517) 373-3166	
272	Michigan State Hospital Finance Authority	Theresa	Hettler	(517) 373-3166	
273	Michigan Education Trust	Theresa	Hettler	(517) 373-3166	
274	Michigan Higher Education Facilities Authority	Theresa	Hettler	(517) 373-3166	
275	Lottery	Sheri	Peck	(517) 335-5676	
313	Education	Debby	Roberts	(517) 335-0534	
331	Colleges & Universities	Amy	Pung	(517) 335-7086	
332	Colleges & Universities Capital Outlay	Latissa	Dozier	(517) 241-3565	
335	Colleges & Universities - Higher Education Grant	Theresa	Hettler	(517) 373-3166	
361	Biological Products	Faye	Williams	(517) 241-5542	
391	Community Health	Faye	Williams	(517) 241-5542	
431	Family Independence Agency	Dawn	Wolven	(517) 335-8227	517-335-6457
472	Corrections	Deb	Kline	(517) 373-3821	
511	Military & Veterans Affairs	Larry	Wright	(517) 483-5697	
551	State Police	Matt	Gardner	(517) 336-6538	
591	Transportation	Michelle	Seddon	(517) 241-3646	
631	Consumer & Industry Services	Barbara	Edwards	(517) 335-3658	517-241-3372
635	Michigan State Housing Development Authority	Barbara	Edwards	(517) 335-3658	517-241-3372
641	Department of Labor & Economic Growth	Sherrie	Davis	(517) 335-5807	
672	Michigan Unemployment Insurance Agency	Barbara	Edwards	(517) 335-3658	517-241-3372
676	CIS Funds Administration	Richard	Smith	(517) 241-8920	
751	Natural Resources	Angeline	Beam	(517) 335-3269	
761	Environmental Quality	Jill	Trepkoski	(517) 241-7938	
791	Agriculture	Lou	Martin	(517) 373-9768	517-241-0585
801	Career Development	Sherrie	Davis	(517) 335-5807	
802	Employment Services Agency	Sherrie	Davis	(517) 335-5807	
910	Auditor General	Michael	Mrazek	(517) 334-8050	
911	Michigan State Senate	Georgia	Catt	(517) 373-5364	
913	Senate Fiscal Agency	Patricia	Schrauben	(517) 373-2768	
914	House of Representatives	Deb	Wroubel	(517) 373-7678	
917	Legislative Service Systems	Denis	Sullivan	(517) 373-4899	
918	Legislative Retirement System	Christine	Hammond	(517) 373-0575	
950	Supreme Court	Diane	Giganti	(517) 373-5540	