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| **INFORMATION REQUIRED for proper federal reporting of**  **settlement, JUDGMENT, and AWARD payments**  When the payments pursuant to legal settlements, judgments, and awards in an aggregate amount of $600 or more during a calendar year are reportable to both a claimant and an attorney, Business Units must collect and document the information outlined in the table below. Business Units must email the completed table, along with the [NYS Substitute Form W-9](http://grantsreform.ny.gov/sites/default/files/sub_w9.pdf) for both the claimant and attorney, to the Office of the State Comptroller’s (OSC) Federal Reporting Unit at [fedrep@osc.state.ny.us](mailto:fedrep@osc.state.ny.us) at the time the voucher is submitted for audit and payment. Please note that OSC will not process any settlement payments until the Federal Reporting Unit receives all the required information.  **Note:** Since the requested information contains confidential data, Business Units must encrypt the data before sending it to OSC. Business Units must send a separate email to the Federal Reporting Unit with the password to unencrypt the information.  For more information on what needs to be documented on this table, please see [*Chapter XII, Section 5.K – Processing Federally Reportable Payments for Legal Settlements, Judgments, and Awards.*](https://www.osc.state.ny.us/state-agencies/gfo/chapter-xii/xii5k-federally-reportable-payments) | |
| |  |  | | --- | --- | | Brief description of the Settlement, Judgment, or Award (e.g., award for damages): |  | | Total Amount: |  | | Business Unit: |  | | Voucher Number(s): |  | | Voucher Amount(s): |  | | **Information Return #1: Payment to the Claimant or Plaintiff** | | | Payee Name: |  | | Payee Address: |  | | Payee City/State/Zip: |  | | Payee Taxpayer Identification Number (Attach Form W-9): |  | | Reportable Payment Amount; “Withholding Class” **code 03**: |  | | Interest Amount: |  | | **Information Return #2: Payment to the Attorney or Law Firm** | | | Payee Name: |  | | Payee Address: |  | | Payee City/State/Zip: |  | | Payee TIN (Attach Form W-9): |  | | Reportable Payment Amount; “Withholding Class” **code 14**: |  | |