

Format and minor grammatical changes have been made to all pages included in this revision package. Revision bars are not inserted for format changes, non-substantial technical changes, and fully rewritten chapters. Revision bars appear on the right sides of all pages. Vertical (addition) bars indicate added and rewritten matter, and horizontal (deletion) bars indicate deleted matter.

**ITEM** **SUMMARY**

<b>4800 Index</b>	<b><u>4800 Index</u></b> , rename sections 4904 and 4925.
<b>Sections 4819.31, .34, .37, 4989, &amp; 4989.3</b>	<b><u>Information Management</u></b> , changed “Operational Recovery Plan (ORP)” references to “Disaster Recovery Plan (DRP)” in conjunction with similar reference changes made in the Office of Information Security and Privacy Protection in accordance with Management Memo 08-10.
<b>5300 Index</b>	<b><u>Add new Section 5350.4</u></b> , and changed “Operational Recovery” to “Disaster Recovery” in Section 5355.1 and 5355.2
<b>Sections 5315.1 through 5360</b>	<b><u>Global-Changed</u></b> “Operational Recovery” to “Disaster Recovery”.
<b>8400 Index</b>	<b><u>8400 Index</u></b> , revised titles of 8422.194 and 8422.196
<b>Section 8422.116</b>	<b><u>Invoices From Sole Proprietor Vendors or Individuals</u></b> , updated website address.
<b>8422.19</b>	<b><u>Reportable Payments</u></b> , updated website and reference information
<b>8422.190</b>	<b><u>Reportable Payment Identification and Classification Requirements</u></b> , Updated federal backup withholding percentage, nonresident state income tax withholding information; and information found on Form 1099 MISC, and replaced illustration 1, STD. 204, Payee Data Record
<b>8422.191</b>	<b><u>State Agencies Reporting Annual Information Returns</u></b> , updated IRS contact information and included information regarding the discontinued use of magnetic media reporting to the IRS
<b>8422.192</b>	<b><u>Issuing Corrected Information (Form 1099) Returns</u></b> , updated information regarding the filing of less than 250 corrected returns
<b>8422.193</b>	<b><u>Consequences of Incorrect Information Reporting</u></b> , added required notice by agencies to certain payees to avoid penalties; changed federal backup withholding percentage
<b>8422.194</b>	<b><u>Backup Withholding Notices (B-Notices)</u></b> , changed Section title and updated B-Notice information, complete rewrite

**ITEM** **SUMMARY**

<b>8422.195</b>	<b><u>Reportable Payment Income Tax Withholding</u></b> , changed federal backup withholding percentage; moved remittance & reporting of federal withholding to section 8422.196; updated state income tax withholding requirement information
<b>8422.196</b>	<b><u>Remitting and Reporting Income Tax Withheld</u></b> , updated and added remitting and reporting of federal withholding; updated remitting and reporting nonresident income tax withheld information
<b>8740</b>	<b><u>Billing for Services of Employees Paid on Monthly Basis</u></b> , incorporated 2009 billing rates

### REVISION SEQUENCE INSTRUCTIONS

The SAM is undergoing a format transition. Therefore, page numbers are either at the center bottom or upper right corner of the page.

<b>Remove Page (s)</b>	<b>Consecutive Number of Sheets</b>	<b>Insert Page (s)</b>	<b>Consecutive Number of Sheets</b>
<b>4800 Index</b>	<b>1</b>	<b>Same</b>	<b>1</b>
<b>4819.2 (Cont. 4) through 4819.36 (Cont. 3)</b>	<b>5</b>	<b>Same page numbers Different count</b>	<b>4</b>
<b>4982.2 (Cont. 1) through 5001</b>	<b>4</b>	<b>Same</b>	<b>4</b>
<b>5300 Index through 5300.2</b>	<b>2</b>	<b>Same</b>	<b>2</b>
<b>5315.1 through 5360</b>	<b>7</b>	<b>Same</b>	<b>7</b>
<b>8400 Index</b>	<b>1</b>	<b>Same</b>	<b>1</b>
<b>8422.115 through 8422.196</b>	<b>6</b>	<b>Same</b>	<b>6</b>
<b>8740</b>	<b>1</b>	<b>Same</b>	<b>1</b>