



ACCOUNTING BULLETIN

TO: Fiscal Officers of All State Agencies

FROM: Steven L. Valasek, Director of State Accounting

DATE: June 11, 2003

SUBJECT: Detail Object Code Changes – Attorney Fees

NUMBER: 111

The purpose of this Accounting Bulletin is to notify agencies of changes to Detail Object Codes (DOCs) related to legal services. The changes are required to clarify the nature of the payments for the Internal Revenue Service (IRS) 1099-MISC reporting purposes.

The July 1, 2003 SAMS revisions will contain the new or revised DOCs that relate to legal services. The changes described in this bulletin are effective retroactive to January 2, 2003. Payments referencing incorrect DOCs should be corrected prior to July 1, 2003. The procedure for DOC corrections can be found in SAMS Procedures 11.40.50.

The new and revised legal service related DOCs are presented below (new text is presented in **bold**, deleted text is indicated by ~~strike through~~):

- 4458 Services, Not Elsewhere Classified.
Payments made directly to non-state employees for services which do not fall within a more specific detail object under “Grants and Awards.”
Includes the services of ~~attorneys~~, court reporters, and hearing officers. **Excludes attorney fees. R**

- 4459 Attorney Fees.
Payments made directly to attorneys in connection with legal services paid under “Grants and Awards” appropriation lines. The term “attorney” includes individuals and/or law firms that provide legal services. R

- 6610 Attorney Fees.
Payments made directly to attorneys in connection with legal services paid under “Permanent Improvements” appropriation lines. The term “attorney” includes individuals and/or law firms that provide legal services. R

- 6612 Land, ~~Attorney~~, Appraisal, Engineering and Testing Fees.
Includes charges for ~~attorney fees~~, appraisal fees, negotiation fees, title abstracts, land surveys, recording fees, and engineering and testing expenses incidental to the acquisition of land or land rights. **Excludes attorney fees. R**
- 7710 Attorney Fees.**
Payments made directly to attorneys in connection with legal services paid under “Transportation and Related Construction” appropriation lines. The term “attorney” includes individuals and/or law firms that provide legal services. R
- 7712 Land, ~~Attorney~~, Appraisal, Engineering and Testing Fees- Highways.
Includes charges for ~~attorney fees~~, appraisal fees, negotiation fees, title evidence and insurance, court costs, property management, miscellaneous costs and relocation services, land surveys, recording fees, and engineering and testing expenses incidental to the acquisition of land or land rights for highway construction and land acquisition consultant services for turnkey services listed above. **Excludes attorney fees. R**
- 7732 Land, ~~Attorney~~, Appraisal, Engineering and Testing Fees-Aeronautics.
Includes charges for ~~attorney fees~~, appraisal fees, negotiation fees, title evidence and insurance, court costs, property management, miscellaneous costs and relocation services, land surveys, recording fees, and engineering and testing expenses incidental to the acquisition of land or land rights for aeronautics construction and land acquisition consultant services to provide turnkey services listed above. **Excludes attorney fees. R**
- 7752 Land, ~~Attorney~~, Appraisal, Engineering and Testing Fees-Waterways.
Includes charges for ~~attorney fees~~, appraisal fees, negotiation fees, title abstracts, land surveys, recording fees, and engineering and testing expenses incidental to the acquisition of land or land rights for waterway purposes. **Excludes attorney fees. R**

If you have any questions concerning these revisions, please contact Linda Seelbach at (217) 782-3608 or John Donelan at (217) 782-4107. Agencies may access this and other Accounting, Payroll and SAMS bulletins on the Comptroller’s website at www.ioc.state.il.us under Resource Library.