



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

# ACCOUNTING BULLETIN

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TO: Fiscal Officers of All State Agencies  
FROM: Kathleen Killion, Assistant Comptroller - Operations  
DATE: February 29, 2024  
SUBJECT: SAMS Modernization – Linked Vendors  
NUMBER: 278

The SAMS Modernization (SMOD) project will result in changes to current State Accounting procedures and requirements. Additional bulletins will be issued as changes are identified. The changes will be effective with the SMOD implementation for all transactions processed on or after the go-live date.

The SAMS Manual contains a recommendation that a sole proprietor uses an SSN to receive payments, but IRS regulations allow either the SSN or EIN.

In classic SAMS, the IOC linked the SSN and EIN when a vendor received payments under both TINs. This process ensured that payments to both the SSN and EIN were combined onto one 1099 form that was issued to the sole proprietor.

In SMOD, the IOC will no longer be able to link vendors. Sole proprietor vendors certified under both their SSN and EIN and paid under both numbers will receive two 1099 forms.

Please ensure this bulletin is provided to everyone in your organization impacted by these changes. If you have any questions concerning this Accounting Bulletin, please email [Sarah.Robinson@illinoiscomptroller.gov](mailto:Sarah.Robinson@illinoiscomptroller.gov).

Agencies may access this and other [Accounting](#), [Payroll](#), and [SAMS](#) bulletins on the IOC website.