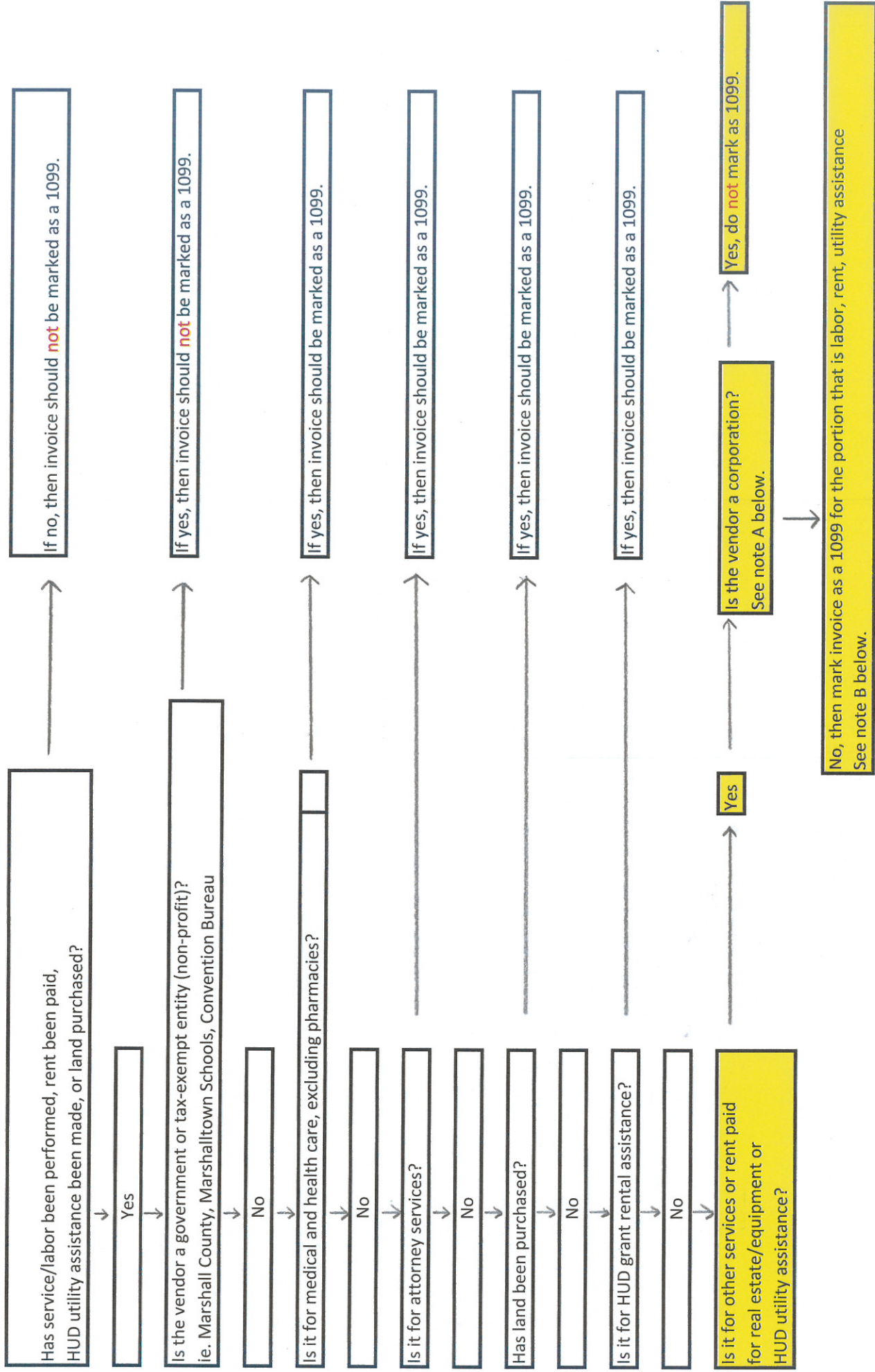


Flowchart to determine when vendor is eligible to receive an IRS 1099 Form:



Note A: If a company is an LLC (Limited Liability Company), they can either be a corporation or partnership. If the latter, they would get a 1099.

Note B: If a vendor has travel expenses or other expenses and is 1099 eligible, break out the travel and other expenses in a separate line and do not check the 1099 box.