



Oklahoma Center for the Advancement of Science and Technology

Small Business Innovation Research (SBIR) Phase II Matching Funds Program

Fiscal Year 2014 Solicitation

Submission Dates: July 1, 2013 through June 30, 2014
Closing Date: June 30, 2014

For additional information contact:

**Oklahoma Center for the Advancement of
Science and Technology
Programs Division
755 Research Parkway, Suite 110
Oklahoma City, OK 73104**

**Phone: 405-319-842:
Toll Free: 866-265-2215
Fax: 405-319-8426
E-mail: uwgxp0ctvpgl@ocast.ok.gov
Web Site: www.ocast.ok.gov**

**OCAST Small Business Innovation Research (SBIR)
Matching Funds Program
Fiscal Year 2014 Solicitation**

A. PROGRAM DESCRIPTION

The OCAST SBIR Matching Funds Program is designed to award matching funds to Oklahoma firms who (1) have been awarded a federal SBIR Phase I award and (2) have submitted a qualified Phase II proposal to a participating federal government agency. SBIR is administered by 11 federal agencies for the purpose of providing research and development funding to small companies. Companies compete for funding by submitting proposals in response to solicitations issued by participating federal agencies. The federal program provides for funding competitions in two phases: Phase I, to conduct feasibility research; and Phase II, to expand and develop Phase I results. The federal program also includes a Phase III which provides commercialization support for the product or process developed in Phase II. For more information about the federal SBIR program go to www.sbir.gov.

Through the SBIR Matching Funds Program, OCAST will match an eligible Oklahoma firm's federal Phase I SBIR award at the rate of \$.50 on the dollar, with a maximum award of \$25,000, if that firm submits a qualified Phase II proposal to any participating federal agency, or a federal Fast Track proposal (see section K for specific information about Fast Track).

B. PROGRAM PURPOSE

The Oklahoma Center for the Advancement of Science and Technology (OCAST) has a statutory mandate to develop a program to provide state-matching support for federal SBIR program grants awarded to Oklahoma firms. Housed under OCAST's Small Business Research Assistance program (SBRA), the purpose of the OCAST SBIR Matching Funds Program is to provide an incentive for Phase I award-winning firms to pursue the more substantial Phase II awards, toward the ultimate end of Phase III and

commercialization.

The goals of the program are: (1) to increase the amount of federal research dollars received by Oklahoma firms; (2) to help sustain Oklahoma companies through the funding gap period between the final federal Phase I payment and the first federal Phase II payment and (3) to encourage the establishment and growth of high-quality, small advanced technology firms in the state of Oklahoma.

C. DEFINITIONS

1. **Applicant** – a small business that submits an application for an award under this program solicitation.
2. **Award** – financial assistance provided pursuant to a contract that matches a recipient's federal SBIR Phase I award at a rate of \$.50 on the dollar with a maximum award of \$25,000.
3. **Federal SBIR Fast Track Program** - Federal program designed to provide interim federal funding between the completion of the federal SBIR Phase I grant and the beginning of the federal SBIR Phase II grant. The federal SBIR Fast Track program only applies to those federal agencies that have elected to participate in the federal Fast Track initiative.
4. **Recipient** – an Applicant who has been approved to receive an award under this program solicitation.
5. **Small business** – a business concern that is at least 51 percent owned and controlled by one or more individuals who are citizens of or permanent resident aliens in the United States and that does not have more than 500 employees, including its affiliates.

D. APPLICANT ELIGIBILITY

In order to be eligible to be considered for an award under this program, the applicant must meet the following qualifications:

1. Applicant must meet all federal SBIR eligibility requirements.
2. Applicant must be a for-profit Oklahoma-based small business.
3. Applicant must have (a) won a Phase I SBIR award from a participating federal agency, (b) submitted a final Phase I report; (c) demonstrated that the federal agency has an interest in this Phase II proposal, e.g. an invitation to submit a Phase II proposal from the federal agency; (d) submitted such proposal to the federal agency.
4. Applications must be received by OCAST no later than 45 days from the date the Phase II application was submitted to the federal agency. Any application received by OCAST after 45 days will be returned without consideration.
5. Applicant may not receive concurrent funding support from other sources, which duplicates the purpose of the funds to be provided by OCAST.
6. Applicant must certify that at least fifty-one percent (51%) of the proceeds of the federal Phase II award will be spent in Oklahoma.
7. Applicant may not apply for an OCAST SBIR Matching Funds Program award if the Applicant has received two SBIR Matching Funds awards during the current fiscal year.
8. **Fast Track Applicant Eligibility** - In order to be eligible to be considered for an award under the Fast Track provisions of the OCAST SBIR Matching Funds Program, the applicant participating in any federal SBIR Fast Track program must comply with all

provisions set forth in this solicitation and in addition must:

- a. have applied for a federal Phase II SBIR award through the Fast Track program, and;
- b. Provide evidence of participation in the Fast Track program.

Any applicant that, in OCAST's judgment, has failed to correct a material breach of a contract awarded under any OCAST programs will not be eligible to submit an application.

E. FUNDING TERMS

1. Applicants must apply for state funding within 45 days from the date they submitted their federal application. The company must submit documentation of the date the Phase II application was submitted and received by the federal agency.
2. Applications will be considered, and funds awarded, on a first-come, first-served basis within this application period (July 1, 2013 - June 30, 2014) or until the funds available for this program have been exhausted.
3. So long as funds remain available, for each approved application, funds will be awarded in an amount equal to 50% of the federal SBIR Phase I award, not to exceed \$25,000.

F. APPLICATION REQUIREMENTS

Applications must include ALL of the documents specified below in order to be considered complete. Incomplete applications may be returned to the applicant without further review.

1. A completed OCAST SBIR Matching Funds Program application form (Appendix A, attached).
2. A copy of a document proving the legal

existence of the applicant's organization, such as articles of incorporation, partnership agreements, or a notarized affidavit of sole proprietorship, indicating name and location of business.

3. Evidence that the SBIR Phase I final report was received and accepted by the federal agency for which the research was conducted and that terms of the SBIR Phase I contract between the company and the participating federal agency were met satisfactorily by the company. Such evidence must include:

- a. A copy of the SBIR Phase I contract;
- b. A copy of the SBIR Phase I final report (portions which are non-proprietary/ nonclassified);
- c. Verification of the final payment to the applicant under the federal SBIR Phase I contract. In the event that final payment is pending, a copy of the final invoice submitted to the federal agency shall be accepted as documentation of the firm's successful compliance with the federal SBIR Phase I Contract.

4. A copy of the federal SBIR Phase II proposal that has been submitted to the participating federal agency (portions which are non-proprietary/nonclassified).

5. Proof that the federal SBIR Phase II proposal has been submitted to and received by the participating federal agency. Documentation must include the date the federal agency received the application.

6. A notarized statement, signed by an authorized official of the applicant firm, attesting that:

- a. The applicant is eligible to submit an SBIR Phase II proposal;

b. The applicant has not received and will not solicit funds from any other source which duplicates the purpose of the funds to be provided by OCAST and;

c. In the event the firm is awarded a federal Phase II grant or contract, at a minimum, fifty-one percent (51%) of the proceeds of that federal Phase II award shall be spent in Oklahoma.

NOTE: If proprietary or classified material is excluded from the SBIR Phase II Matching Funds Program application, the applicant must submit a notarized statement, signed by an authorized official of the applicant firm, attesting to the fact that the excluded material is proprietary or classified and that economic harm or violation of federal rules pertaining to classified materials will result if such materials are submitted.

G. APPLICATION PREPARATION AND SUBMISSION

Applicants must use the required forms and comply with all requirements of this solicitation. The required documents listed in the previous section must be assembled in the following order and include a clearly marked cover page identifying each section.

Section 1. Application Forms

Section 2. Proof of Firm's Existence

Section 3. Evidence that the SBIR Phase I Final Report was Received and Accepted by the Federal Agency

Section 4. Copy of Federal Phase II Proposal

Section 5. Proof that the Federal SBIR Phase II Proposal has been Submitted to the Federal Agency

Section 6. Notarized Statements

Section 7. Evidence of Participation in

Federal Fast Track Program (if applicable)

The documents comprising the application should be secured with a binder clip and delivered to OCAST by mail, carrier service or in person at the following address:

Uygxp'O ct vpgl
Small Business Research Assistance
OCAST
755 Research Parkway, Suite 110
Oklahoma City, OK 73104

All materials pertaining to the application must be received by OCAST no later than 5:00 PM, June 30, 2014. No applications or supplemental materials submitted in response to this solicitation shall be accepted after 5:00 PM, June 30, 2014, or when awards funds have been exhausted, except for supplemental material requested by OCAST.

H. APPLICATION REVIEW AND APPROVAL

OCAST staff will review applications to ascertain compliance with the requirements of this solicitation on a first-come, first-served basis during the state's fiscal year (July 1 through June 30).

To qualify for funding, applications must be complete and in full compliance with all requirements in this solicitation. OCAST staff may return incomplete or non-compliant applications without further review. At their discretion, OCAST staff may request supplemental materials from the Applicant. If OCAST staff requests supplemental materials, such materials must be received within 15 days of the date of the request or the application may be returned to the Applicant without further review.

Applications will be approved on the basis of satisfactory compliance with all requirements as stated in this solicitation. A decision by OCAST to disapprove an application may be appealed to the Oklahoma Science & Technology Research and Development (OSTRaD) Board of Directors. All appeals

must be submitted to the OSTRaD Board within thirty (30) days of receipt of the notice of disapproval.

I. AWARD CONTRACT

The mechanism for funding approved applications is a professional services contract between OCAST and the Recipient. The contract shall include commitments on the part of the Recipient to comply with all requirements described in this SBIR Matching Funds Program solicitation. Terms of the contract shall also include the following requirements:

1. The Recipient shall provide OCAST with requested information for OCAST's annual impact survey for a period of up to five (5) years following receipt of the OCAST award.
2. The Recipient or designated fiscal agent shall maintain records and accounts that properly document and account for the source and application of all OCAST funds for a minimum of five (5) years. All such records and accounts shall be made available on demand by OCAST for inspection and use in carrying out its responsibilities for administration of the funds.
3. The Recipient or designated fiscal agent shall comply with the audit policy of OCAST and shall provide OCAST timely copies of reports on any audits that include funds received from OCAST.
4. In the event that an audit results in the determination that the Recipient has expended contract funds on unallowable costs, the Contractor shall reimburse OCAST in full for all such costs.

Recipients will receive two sets of contract documents, which must both be signed, dated, and returned to OCAST. A fully executed contract will be returned to the applicant.

Upon receipt and approval of the signed contract documents and invoice, payment will be processed and a warrant mailed to the applicant.

J. GENERAL TERMS AND CONDITIONS

1. No oral statement of any person shall modify or otherwise affect the terms and conditions of this Solicitation.
2. OCAST may reject any application that does not comply with the requirements of this Solicitation.
3. OCAST may withdraw this Solicitation at any time.
4. This Program is funded by state appropriations and awards are contingent upon the availability of state funds.

K. RELEASE OF INFORMATION

OCAST is subject to the Oklahoma Open Meetings Act and the Open Records Act. However, marketing plans, financial statements, trade secrets, research concepts, methods or products, or any other proprietary information shall be confidential, except to the extent that the person or entity which provided such information or which is the subject of such information consents to the disclosure (74 O.S. § 50-60.7). OCAST may use the contents from applications for the required OCAST Annual Report or other publications without obtaining permission from the applicant unless the contents are confidential under state or federal law and are identified as confidential by the Applicant.

L. INQUIRIES

Inquiries about the OCAST SBIR Matching Funds Program should be addressed to:

Small Business Research Assistance Programs
OCAST
755 Research Parkway, Suite 110
Oklahoma City, OK 73104

Current solicitations for OCAST funding programs and information about small business support are available online at www.ok.gov/ocast.

Current federal solicitations and information about the federal program may be found at www.sbir.gov.

M. WORKSHOPS

OCAST may conduct workshops on application preparation during the fiscal year. For information about upcoming workshops, visit OCAST's Small Business Research Assistance (SBRA) webpage or contact:
Uyvgp'O ctvpgl
Programs Division
405/319-842:
866/265-2215
steven.martinez@ocast.ok.gov

N. COMMERCIALIZATION SUPPORT

Commercialization support is available through:

i2E, Inc
840 Research Parkway, Suite 250
Oklahoma City, Oklahoma 73104
405/235-2305

or

415 South Boston, Suite 800
Tulsa, Oklahoma
918/582-592

On the web at: www.i2E.org
Toll Free: 800/337-6822

Application Form

For OCAST Use Only

Application #	Contract #	Date Received	Date Approved / Denied
---------------	------------	---------------	------------------------

Oklahoma Center for the Advancement of Science and Technology (OCAST)

Small Business Innovation Research (SBIR) FY12 Matching Funds Program

1. Firm name	2. Federal tax ID number		
3. Firm address <i>(Street Address)</i>			
<i>(City)</i>	<i>(County)</i>	<i>(State)</i>	<i>(Zip)</i>
4. Firm mailing address (if different from question 3) <i>(Street Address)</i>			
<i>(City)</i>		<i>(State)</i>	<i>(Zip)</i>
5. Previous names, if any, used by your firm (other than name listed in question 1 of this application)			

6. Firm telephone number ()	10. Oklahoma State House of Representatives district number
7. Firm fax number ()	11. Oklahoma State Senate district number
8. Firm e-mail address	12. Federal Congressional district number
9. Firm Website	13. Federal Agency to which proposal was submitted

14. Principal Investigator (P.I.) <i>[Please type.]</i>	18. Authorized Organizational Official <i>[Please type.]</i>
15. Title	19. Title
16. Signature and Date	20. Signature and Date
17. E-mail address	21. E-mail address

22. Project title and two sentence description in lay terms:

23. Check the appropriate box that best describes your **firm's main business activity**

- | | | |
|--------------------------|-------------------------------|-----------------------------------|
| AUT - Factory Automation | ENR - Energy | PHO- Photonics |
| BIO - Biotechnology | ENV - Environmental | SOF - Computer Software |
| CHE - Chemicals | MAN - Manufacturing Equipment | SUB - Subassemblies/Components |
| COM - Computer Hardware | MAT - Advanced Materials | TAM - Test & Measurement |
| DEF - Defense | MED - Medical | TEL - Telecommunications/Internet |
| EDU - Education | PHA - Pharmaceuticals | TRN - Transportation |

23a. If your SBIR Phase II project does not fall within the above general category for your firm, please specify the appropriate category for your firm's project, using the above list.

24. Please describe briefly the main products/processes/services your firm produces

25. SIC - Standard Industrial Code(s) applicable to your firm's main business operations

26. NAIC - North American Industrial Code(s) applicable to your firm's main business operations

27. Types of employees	Current number of employees per category	Ô`!!^}oÁ{] ^^^Á~{ à^!Á Á Á\ æ@{ æÁ GÁá-^!^}oÁ[{ Á { } Á Á-dÁ
a) Professional / Scientific		
b) Management		
c) Technical / Technician		
d) Skilled labor		
e) Unskilled labor		
f) Other (please describe)		

28. How will your firm use the OCAST SBIR Matching funds, if awarded? Please indicate your best estimate of the percentage expenditures on the table below.

Estimated Percentage Expenditures	OCAST SBIR Matching Funds
a) Wages and salaries	%
b) Facility rental	%
c) Supplies	%
d) Research-related equipment	%
e) Computer software	%
f) Consultant fees	%
g) Other (please specify)	%

Commercialization. Based on completion of Phase II of your SBIR project and movement into the Commercialization Phase (Phase III), your firm may anticipate a variety of outcomes, depending upon the nature of the market for the product or process that is the subject of your Phase II proposal. Please answer the following questions related to **Phase III**, indicating your best estimate of the commercial potential of your product/process.

29. Does your firm's project involve patentable products/processes or copyrightable intellectual property? Yes No	
[If No, please go to question 30. If Yes, please answer Parts a) and b) below.]	
a) What is the estimated number of patents issued, or expected to be issued? 1 4 2 _____ (Over 4, please specify.) 3	b) What is the estimated total value of the patents? 0 - \$100,000 \$100,000 - \$500,000 \$2,000,000 - \$5,000,000 \$500,000 - \$2,000,000 _____ (Over \$5,000,000, please specify)

30. Does your firm plan to manufacture/produce your product/service in Oklahoma? Yes No
 [If No, please go to question 31. If Yes, please answer Parts a) through d) below.]

a) What do you estimate will be the value (retail) of the product/services sold in the **first full year** of production?
 0 - \$100,000 \$2,000,000 - \$5,000,000
 \$100,000 - \$500,000 \$5,000,000 - \$10,000,000
 \$500,000 - \$2,000,000 _____ (Over \$10,000,000, please specify)

b). What will be the nature of the market for the product or process that is the subject of your Phase II application?
 (Please check the appropriate box.)
 Government Commercial Market Both Government and the Commercial Market

c) Is there a similar product/process on the market today? Yes No
If No, please skip to Part d) below. If Yes, please answer i) through iv) below.
 i) What is the current unit price? (Designate wholesale or retail) \$ _____
 ii) How many are currently sold annually (Designate nationally or worldwide) _____
 iii) What is the pricing trend / history? (Rising or falling) \$ _____
 iv) What is your firm's current market share, if any? _____ %

d)
 i) What is your estimate of the unit price at which the product/process will be offered?
 (Designate wholesale or retail) \$ _____
 ii) How many do you estimate you will sell annually during the first year of sales?
 (Designate nationally or worldwide) _____
 iii) During the third year of sales? _____

31. Does your firm anticipate making **licenses** available to producers/manufacturers of your product/process? Yes No
 [If "No," please go to question 32. If "Yes," please answer Part a) below.]

a) What do you estimate will be the **total value** of the licenses(s)?
 0 - \$100,000 \$2,000,000 - \$5,000,000
 \$100,000 - \$500,000 \$5,000,000 - \$10,000,000
 \$500,000 - \$2,000,000 _____ (Over \$10,000,000, please specify)

Follow-on Funding

32. Does your firm have a commitment for follow-on funding at the end of Phase II, other than that listed in Q. 29-31 above?

Yes No

Is your firm in the process of negotiating for such funding?

Yes No

If the answer to both questions is No, please skip to question 33.

If the answer to either question is Yes, please describe the **nature** and **approximate dollar value** of the follow-on funding and its **current status**.

33. **Savings for Your Firm.** Your firm may anticipate receiving future financial benefits during the course of this SBIR project. Please fill out the following table, giving your **best estimate** of the savings your firm expects, if any, as a result of the project.

	During Phase II
a) In labor costs	\$
b) In materials	\$
c) In energy costs	\$
d) In waste savings	\$
e) Other (please specify)	\$

34. What effect will **OCAST** SBIR Matching funds and **federal** SBIR Phase II funds, if awarded, have on your firm's employment planning? Please indicate estimated numbers on the table below.

Estimated Job Impact - Number of full-time equivalent jobs

	During Phase II	
	With OCAST SBIR Matching funds	With federal SBIR Phase II funds
If funding is received, what is the number of jobs expected to be created in the following categories, if any?		
a) Professional / Scientific		
b) Management		
c) Technical / Technician		
d) Skilled Labor		
e) Unskilled Labor		
f) Other (please describe)		
If funding is NOT received, what, if any, is the number of employees that your company may be forced to lay off ?	Without OCAST SBIR Matching funds	Without federal SBIR Phase II funds
a) Professional / Scientific		
b) Management		
c) Technical / Technician		
d) Skilled Labor		
e) Unskilled Labor		
f) Other (please describe)		

SUCCESS RATES: The following questions (35 & 36) assist OCAST in determining the overall success rates of Oklahoma firms applying for federal SBIR/STTR awards.

35. Has your firm received any **federal SBIR or STTR** awards in the **two years**? Yes No
If No, please skip to question 36. If Yes, please supply the following information for each award in the appropriate section. Indicate with an asterisk () those proposals for which the firm received an OCAST Award. Attach additional sheets, as needed.*

SBIR/STTR Phase I Applications - Federal Award Received

Year Federal Award Received	*	Project Title	Check one.		Federal Agency	Award Amount
			SBIR	STTR		

SBIR/STTR Phase II Applications - Federal Award Received

Year	*	Project Title	Check one.		Federal Agency	Award Amount
			SBIR	STTR		

36. Did your firm apply for any **federal SBIR/STTR** awards in the **past two years** that did **NOT** receive federal funding?

Yes No

If No please skip to question 37. If Yes, please supply the following information for each proposal in the appropriate section. Indicate with an asterisk () those proposals for which the firm received an OCAST Award. Attach additional sheets, as needed.*

SBIR/STTR Phase I Applications - No Federal Award Received

Year	*	Project Title	Check one.		Federal Agency
			SBIR	STTR	

SBIR/STTR Phase II Applications - No Federal Award Received

Year Proposal Submitted	*	Project Title	Check one.		Federal Agency
			SBIR	STTR	

SBIR Fast Track Program (Fill out this section only if applicable.) **If your firm submitted an SBIR Fast Track proposal,** please answer the questions (37 & 38). If not, please skip to Question 39.

37. Date your firm's federal SBIR Fast Track proposal was submitted (month / year)
<p>38. Follow-on funding. Does your firm have a commitment for Fast Track funding? Yes No</p> <p>If No, please skip to Question 39. If Yes, please describe the nature and approximate dollar-value of the Fast Track follow-on funding. Attach additional sheets if needed.</p>

RESOURCES

39. a) Are you familiar with the Oklahoma Technology Commercialization Center? Yes No
b) Have you ever been a client of the Oklahoma Technology Commercialization Center? Yes No
40. a) Are you familiar with the Oklahoma Alliance for Manufacturing Excellence? Yes No
b) Have you ever been a client of the Oklahoma Alliance for Manufacturing Excellence? Yes No



REGISTERED _____ NON-REGISTERED _____

**STATE OF OKLAHOMA
VENDOR/PAYEE FORM**



Change of Address, Additional Address (Page 1 only)
Gov. Entity (Page 1 only)

The State of Oklahoma requires the following information for all new vendors (payees) before any payments can be made. This information is used to establish you in the State's vendor file. Complete all that applies.

AGENCY SECTION

Agency Name _____ # _____

Contact Name _____ Phone # _____ Fax # _____

1099 Reportable Status

Add: **Remove:**

Attention Paying Agency: Please check the *Add* box on the left if payments to this vendor/Payee are represented by Account Codes listed on page 3 of this form. If the vendor is incorrectly showing as 1099 Reportable, check the *Remove* box. The PeopleSoft system requires specific details regarding the type of transaction. Please check the box that applies to this vendor:

1 - Rents 2 - Royalties 3 - Prizes & Awards 6 - Medical & Health Care
 7 - Non-Employee Compensation 14 - Gross Proceeds to an Attorney

If vendor has a PeopleSoft Vendor #, add it here. _____

VENDOR/PAYEE SECTION (Complete and fax to State Agency)

Company Name (or Individual, or Government Entity)	Phone #	Fax #
Name on IRS Record (if different from above)	Phone #	Fax #
VENDOR/PAYEE TIN/SSN # _____		
Business Address:		
(PO Box or Street, City, State, 9-Digit Zip Required)	E-Mail Address	
Optional Addresses – check as appropriate:		
If different, <input type="checkbox"/> Pricing <input type="checkbox"/> Ordering <input type="checkbox"/> Invoicing <input type="checkbox"/> Remitting <input type="checkbox"/> Returning	Phone #	Fax #
(PO Box or Street, City, State, 9-Digit Zip Required)	E-Mail Address	
Contact Name & Title: _____		
If different, <input type="checkbox"/> Pricing <input type="checkbox"/> Ordering <input type="checkbox"/> Invoicing <input type="checkbox"/> Remitting <input type="checkbox"/> Returning	Phone #	Fax #
(PO Box or Street, City, State, 9-Digit Zip Required)	E-Mail Address	
Contact Name & Title: _____		
Customer Service Information, if different:		
Phone #	Fax #	E-Mail Address

Vendors/Payees DO NOT fax to numbers below. The form must be returned to the state agency requesting this information.

State Agency, fax vendor completed and signed form to: For Registered Vendors -- DCS, Attention Rhydonia Sloan, at 405-521-4475.
Non-Registered Vendors -- OSF, Attention Vendor Maintenance 405-521-3383 or 405-522-0392

OSF/DCS USE ONLY	Date Posted:	By:
------------------	--------------	-----

IRS Instructions Regarding 1099 MISC Reporting

IRS Instructions regarding 1099 MISC reporting are posted on the IRS website at: <http://www.irs.gov/instructions/i1099misc/index.html>. Reportable payments include (a) royalties or broker payments in lieu of dividends or tax-exempt interest; (b) rents, services (including parts and materials), prizes and awards, other income payments, medical and health care payments, crop insurance proceeds, cash payments for fish (or other aquatic life) you purchase from anyone engaged in the trade or business of catching fish; (c) any fishing boat proceeds; or (d) gross proceeds paid to an attorney (see below).

Generally, if reportable payments do not fall under Box 1, 2, 3, 6 or 14, use Box 7. Specifically, all payments to physicians and medical corporations must be reported in Box 6. Attorney's fees, including payments to a law firm or other provider of legal services, are reportable in Box 7, except for gross proceeds. Gross proceeds paid to attorneys, under IRC section 6045(f), are reportable in Box 14. These include the total amount paid to an attorney for settlement agreements. These rules apply whether or not the legal services are provided to the payer and whether or not the attorney is exclusive payee (e.g., the attorney's and claimant's names are on one check). However, these rules do not apply to wages paid to attorneys that are reportable on Form W-2.

OSF Account Codes for 1099 Reporting - By Category

<p><input type="checkbox"/> 1 - RENTS</p> <p>532110 Rent of Office Space 532120 Rent of Land 532130 Rent of Other Building Space 532140 Rent of Equipment and Machinery 532150 Rent of Telecommunications Equip 532160 Rent of Electronic Data Processing Equipment 532170 Rent of Electronic Data Processing Software 532190 Other Rents</p>	<p><input type="checkbox"/> 2 - ROYALTIES</p> <p>553170 Royalties</p>	<p><input type="checkbox"/> 3 - PRIZES AND AWARDS</p> <p>552140 Incentive Awards – Monetary & Material 552160 Incentive Payments – Oklahoma Horse Breeders & Owners 552170 Incentive Payments – Oklahoma Film Enhancement Rebate</p>
<p><input type="checkbox"/> 6 - MEDICAL & HEALTH CARE PAYMENTS</p> <p>515700 Offices of Physicians (except Mental Health Specialists) 515710 Offices of Physicians, Mental Health Specialists 515720 Offices of Dentists 515730 Offices of Chiropractors 515740 Offices of Optometrists 515750 Offices of Mental Health Practitioners (except Physicians) 515760 Offices of Physical, Occupational & Speech Therapists, & Audiologists 515770 Offices of Podiatrists 515780 Offices of all other Miscellaneous Health Practitioners 515790 Family Planning Centers 515800 Outpatient Mental Health & Substance Abuse Centers 515810 Other Outpatient Care Centers 515820 Medical and Diagnostic Laboratories 515830 Home Health Care Services 515840 Ambulance Services 515850 All other Ambulatory Health Care Services 515860 General Medical & Surgical Hospitals</p>	<p>515870 Psychiatric & Substance Abuse Hospitals 515880 Specialty Hospitals (except Psychiatric & Substance Abuse) 515890 Nursing Care Facilities 515900 Residential Mental Retardation Facilities 515910 Residential Mental Health & Substance Abuse Facilities 515920 Community Care Facilities for the Elderly 515930 Other Residential Care Facilities 537210 Laboratory Services & Supplies 551230 Medical Services to Indigent (from agencies other than DHS) 551240 Hospital Services to Indigents (from agencies other than DHS) 551250 Other Health Services to Indigents (from agencies other than DHS) 515280 Surveying & Mapping (except geophysical) Services 515290 Testing Laboratories 515300 Interior Design Services 515310 Industrial Design Services 515320 Graphic Design Services 515330 Other Specialized Design Services 515350 Custom Computer Programming Services</p>	<p>515510 Photographic Services 515520 Translation & Interpretation Services 515530 Veterinary Services 515540 All other Professional, Scientific and Technical Services 515550 Management of Companies & Enterprises 515560 Office Administrative Services 515570 Employment Placement Services 515580 Business Support Services 515590 Document Preparation Services 515600 Telephone Call Centers 515610 Business Service Centers 515620 Collection Agencies 515630 Credit Bureaus 515640 Other Business Support Services 515650 Investigation & Security Services 515660 Educational Services 515940 Individual & Family Services 515950 Community Food & Housing & Emergency & Other Relief Services 515960 Vocational Rehabilitation Services 515970 Child Day Care Services 515980 Arts, Entertainment and Recreation 515990 Other Services (except Public Administration) 515490 Advertising & Related Services 515500 Marketing Research & Public Opinion Polling</p>
<p><input type="checkbox"/> 7 - NON-EMPLOYEE COMPENSATION</p> <p>515010 Office of Lawyers 515020 Offices of Notaries 515030 Other Legal Services 515060 Accounting, Tax Preparation, Bookkeeping & Payroll Services 515210 Payments for Contract Mentor Services 515220 Architectural Services 515230 Landscape Architectural Services 515240 Engineering Services 515250 Drafting Services 515260 Building Inspection Services 515270 Geophysical Surveying & Mapping Services 515360 Computer Systems Design Services 515370 Computer Facilities Management Services 515380 Other Computer Related Services 515400 Administrative Management & General Management Consult Services 515410 Human Resources & Executive Search Consulting Services 515420 Marketing Consulting Services 515430 Process, Physical Distribution, & Logistics Consulting Services 515440 Other Management Consulting Services 515450 Environmental Consulting Services 515460 Other Scientific & Technical Consulting Services 515470 Research & Development in the Physical, Engineering, & Life Sciences 515480 Research & Development in the Social Sciences & Humanities</p>	<p>515510 Photographic Services 515520 Translation & Interpretation Services 515530 Veterinary Services 515540 All other Professional, Scientific and Technical Services 515550 Management of Companies & Enterprises 515560 Office Administrative Services 515570 Employment Placement Services 515580 Business Support Services 515590 Document Preparation Services 515600 Telephone Call Centers 515610 Business Service Centers 515620 Collection Agencies 515630 Credit Bureaus 515640 Other Business Support Services 515650 Investigation & Security Services 515660 Educational Services 515940 Individual & Family Services 515950 Community Food & Housing & Emergency & Other Relief Services 515960 Vocational Rehabilitation Services 515970 Child Day Care Services 515980 Arts, Entertainment and Recreation 515990 Other Services (except Public Administration) 515490 Advertising & Related Services 515500 Marketing Research & Public Opinion Polling</p>	<p>515510 Photographic Services 515520 Translation & Interpretation Services 515530 Veterinary Services 515540 All other Professional, Scientific and Technical Services 515550 Management of Companies & Enterprises 515560 Office Administrative Services 515570 Employment Placement Services 515580 Business Support Services 515590 Document Preparation Services 515600 Telephone Call Centers 515610 Business Service Centers 515620 Collection Agencies 515630 Credit Bureaus 515640 Other Business Support Services 515650 Investigation & Security Services 515660 Educational Services 515940 Individual & Family Services 515950 Community Food & Housing & Emergency & Other Relief Services 515960 Vocational Rehabilitation Services 515970 Child Day Care Services 515980 Arts, Entertainment and Recreation 515990 Other Services (except Public Administration) 515490 Advertising & Related Services 515500 Marketing Research & Public Opinion Polling</p>
<p><input type="checkbox"/> 14 - GROSS PROCEEDS TO AN ATTORNEY</p> <p>553180 Settlements – Paid To/Thru Attorney</p>		