



## COMMONWEALTH of VIRGINIA

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COMPTROLLER

Office of the Comptroller  
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P. O. BOX 1971

**TO:** Agency Fiscal Officers & CAPP Manual Users  
**FROM:** Michael E. Rider, EDP  
**SUBJECT:** Commonwealth Accounting Policies and Procedures (CAPP) Manual—  
**Update No. 74 / C A R S**

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**Two CARS  
Topics Updated**

**Topic No. 20320, Information Returns Reporting**

This topic

- contains WHAT IS NEW FOR 2005 (pp. 5-6);
- clarifies withholding for foreign persons (p. 19);
- updates the Purchase Card section (p. 23);
- addresses the IRS Combined Federal / State Filing Program (p. 33); and,
- adds object of expenditure codes 1238 as a potentially reportable object code in Attachment A.

**Topic No. 70805, 1099 Adjustment and Reporting System (ARS)**

This revision is primarily date-related and contains clarification of the Purchase Card procedures.

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**Status  
Summary  
Sheet**

An updated *Status Summary Sheet* is shown at our web site and displays the following for each *CAPP Manual* topic:

- Number and Title
  - Page Length
  - Latest Revision Date
- 

**Recent Updates**

- Update 74 (CARS) - included here
  - Update 73 (CARS)
  - Update 72 (CIPPS)
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*Continued on next page*

MEMORANDUM  
December 29, 2005  
Page 2

**DOA's CAPP  
Manual  
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