



# Publication 1220

Specifications for Electronic Filing of Forms  
1097, 1098, 1099, 3921, 3922, 5498, and W-2G

**For Tax Year 2020**



## First Time Filers Quick Reference Guide

Submit Form 4419, Application for Filing Information Returns Electronically (FIRE), to request authorization to file Forms 1097, 1098 Series, 1099 Series, 3921, 3922, 5498 Series, 8027, 8955-SSA, 1042-S, and W-2G electronically through the Filing Information Returns Electronically (FIRE) System. Submit Form 4419 by November 1st of the year before information return(s) are due to ensure you are ready to electronically file. Form 4419 received after November 1st may not be processed in time to meet your electronic filing needs. Allow 45 days for processing. Form 4419 is subject to review before the approval to transmit electronically is granted and may require additional documentation at the request of the Internal Revenue Service (IRS). If your application is approved, a Transmitter Control Code (TCC) will be assigned to your business and sent by U.S. Postal Service to the mailing address on Form 4419. If the electronically transmitted documents are determined to be invalid, the IRS has the authority to revoke the TCC and terminate the release of files. [Refer to Part B. Sec. 1, Application for Filing Information Returns Electronically.](#)

**Note:** The FIRE System does not provide fill-in forms for information returns. Transmitters must have software, an in-house programmer, or a third-party transmitter to put the file in the standard ASCII format. We do not accept scanned or PDF documents.

Electronic Filing - You are required to establish an account on the FIRE System before transmitting files electronically. For more information on creating a User ID, password, PIN, secret phrase, and connecting to the FIRE System, refer to [Part B. Data Communications.](#)

**Note:** The FIRE Production System and FIRE Test System do not communicate. You must create and maintain a separate account for each FIRE System.

File Format - The format must conform to the specifications found in [Part C. Record Format Specifications and Record Layouts.](#) In order to transmit files electronically through FIRE, you must have software, a service provider, or an in-house programmer that will create the file in the proper format per the requirements and record layouts in this publication. To find software providers, perform an internet search with the keywords, "Form 1099 software providers."

Test Files - Filers are generally not required to submit a test file; however, the IRS encourages the submission of a test file for all new electronic filers to test hardware and software. Refer to [Part B. Sec. 7, Test Files.](#) A test file is required only when applying to participate in the Combined Federal/State Filing Program. Refer to [Part A. Sec. 12, Combined Federal/State Filing Program \(CF/SF\).](#)

Common Problems - Review [Part B. Sec. 8, Common Problems,](#) to avoid common processing or format errors before submitting your file.

Assistance - Contact the IRS at 866-455-7438 (toll-free). (Monday through Friday).

**Note:** Listen to all options before making your selection.

The following is a list of related instructions and forms for filing information returns electronically:

- [General Instructions for Certain Information Returns](#)
- [Form 4419](#), Application for Filing Information Returns Electronically (FIRE)
- [Form 8508](#), Request for Waiver from Filing Information Returns Electronically
- [Form 8809](#), Application for Extension of Time To File Information Returns

Important filing guidance for tax year 2020 for Form 1099-NEC Nonemployee Compensation - Refer to [Part A. Sec. 7, Reporting Nonemployee Compensation \(NEC\) in Tax Year 2020.](#)

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## Part A. | Introduction and General Information





## Sec. 1 Introduction

This publication outlines the communication procedures and transmission formats for the following information returns:

- Form 1097-BTC, Bond Tax Credit
- Form 1098, Mortgage Interest Statement
- Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes
- Form 1098-E, Student Loan Interest Statement
- Form 1098-F, Fines, Penalties and Other Amounts
- Form 1098-Q, Qualifying Longevity Annuity Contract Information
- Form 1098-T, Tuition Statement
- Form 1099-A, Acquisition or Abandonment of Secured Property
- Form 1099-B, Proceeds From Broker and Barter Exchange Transactions
- Form 1099-C, Cancellation of Debt
- Form 1099-CAP, Changes in Corporate Control and Capital Structure
- Form 1099-DIV, Dividends and Distributions
- Form 1099-G, Certain Government Payments
- Form 1099-INT, Interest Income
- Form 1099-K, Payment Card and Third Party Network Transactions
- Form 1099-LS, Reportable Life Insurance Sale
- Form 1099-LTC, Long-Term Care and Accelerated Death Benefits
- Form 1099-MISC, Miscellaneous Income
- Form 1099-NEC, Nonemployee Compensation
- Form 1099-OID, Original Issue Discount
- Form 1099-PATR, Taxable Distributions Received From Cooperatives
- Form 1099-Q, Payments from Qualified Education Programs (Under Sections 529 & 530)
- Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
- Form 1099-S, Proceeds From Real Estate Transactions
- Form 1099-SA, Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
- Form 1099-SB, Seller's Investment in Life Insurance Contract
- Form 3921, Exercise of an Incentive Stock Option Under Section 422(b)
- Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan under Section 423(c)
- Form 5498, IRA Contribution Information
- Form 5498-ESA, Coverdell ESA Contribution Information
- Form 5498-SA, HSA, Archer MSA, or Medicare Advantage MSA Information
- Form W-2G, Certain Gambling Winnings

## Sec. 2 Purpose

The purpose of this publication is to provide the specifications for filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G electronically with the IRS including the requirements and specifications for electronic filing under the Combined Federal/State Filing Program (CF/SF). Additionally, this publication provides specifications to submit an automatic 30-day extension of time to file certain information returns.

Generally, boxes on paper forms correspond with fields used for the electronic file; however, if the form and field instructions do not match, the guidance in this publication supersedes form instructions. Electronic reporting of information returns eliminates the need for electronic filers to file paper documents with the IRS. Do not send copies of paper forms to the IRS for any forms filed electronically as this will result in duplicate filing which may result in penalty notices.

The FIRE System can accept multiple files for the same type of return. For example, if a company has several branches issuing Forms 1099-INT, it is not necessary to consolidate all the forms into one transmission. Each file may be sent separately. Do not transmit duplicate data.

**Note:** Payers are responsible for providing statements to payees as outlined in the [General Instructions for Certain Information Returns](#).

## Sec. 3 What's New for Tax Year 2020

Updates to Publication 1220 after August 30, 2020, are listed in [Part E. Exhibit 2, Publication 1220 Tax Year 2020 Revision Updates](#).

### 1. FIRE System Availability:

FIRE Production System Availability		
	From:	Through:
Down for annual updates	December 4, 2020, 6 p.m. ET	January 5, 2021
Controlled launch	January 6, 2021, 8 a.m. ET	January 8, 2021, 12 p.m. ET
Available	January 8, 2021, 12 p.m. ET	Available 24 hours a day until end of year updates. Date to be determined and will be available on the <a href="#">FIRE</a> webpage.
FIRE Test System Availability		
	From:	Through:
Down for updates	October 26, 2020	November 2, 2020
Available	November 3, 2020	December 4, 2020, 6 p.m. ET
Down for annual updates	December 4, 2020, 6 p.m. ET	January 4, 2021
Available	January 4, 2021 8:00 a.m. ET	Date to be determined and will be available on the <a href="#">FIRE</a> webpage.
<b>Note:</b> FIRE Systems (Production and Test) maintenance is every Wednesday and Sunday from 2 a.m. ET to 5 a.m. ET.		

2. Form 4419, Application for Filing Information Return Electronically - Submit Form 4419 by November 1st of the year before information return(s) are due to ensure you are ready to electronically file. Form 4419 received after November 1st may not be processed in time to meet your electronic filing needs. Allow 45 days for processing.
3. Form 1099-H, Health Coverage Tax Credit (HCTC) Advance Payments – obsolete beginning tax year 2020.
4. Form 1098-F, Fines, Penalties and Other Amounts
  - Payee “B” Record
    - Field Position 669-674 – Payment Code A – Multiple Payments – new code
    - Field Position 669-674 – Payment Code E – Payment amount not identified – revised code
    - Field Position 669-674 – Payment Code I – Payments to third party at the direction of a government or governmental entity – new code
5. Form 1099-MISC, Miscellaneous Income
  - Payer “A” Record
    - Field Position 28-43 – Amount Code G – Prior Year Nonemployee Compensation (NEC) (TY2019 and earlier) – new code
    - Field Position 28-43 – Amount Code 7 – removed code

## Sec. 3 What's New for Tax Year 2020 (continued)

6. Form 1099-NEC, Nonemployee Compensation – new information return for tax year 2020.
7. Form 1099-PATR, Taxable Distributions Received From Cooperatives
  - Payer “A” Record
    - Field Position 28-43 – Amount Code 5 – Redeemed nonqualified notices - revised code title
    - Field Position 28-43 – Amount Code 6 – Section 199A(a) deduction - revised code title
    - Field Position 28-43 – Amount Code B – Qualified payments (Sec. 199A(b)(7)) - revised code title
    - Field Position 28-43 – Amount Code C – Section 199A(a) Qualified Items - new code
    - Field Position 28-43 – Amount Code D - Section 199A(a) SSTB Items - new code
  - Payee “B” Record
    - Field Position 545-546 – Blank – new field position
    - Field Position 547 – Specified Cooperatives – new field position
8. Form 5498, IRA Contribution Information
  - Payee “B” Record
    - Field Position 564-565 – Repayment Code BA - Qualified birth or adoption distribution – new code
9. **Part A. Sec. 7, Reporting Nonemployee Compensation (NEC) in Tax Year 2020** – new subsection

## Sec. 4 Communicating with the IRS

The Technical Services Operation (TSO) is available to payers, transmitters, and employers at the numbers listed below. When you call you will be provided guidance to essential elements pertaining to technical aspects for filing information returns through the FIRE Systems, self-help resources, and referrals to tax law topics on IRS.gov. Below are some examples of essential elements:

- Form identification
- How to obtain a form
- Related publications for a form or topic
- Filing information returns electronically
- FIRE file status information and guidance

Contact TSO Monday through Friday 8:30 a.m. - 5:30 p.m. ET. **Listen to all options before making your selection.**

- 866-455-7438 (toll-free)
- 304-263-8700 (International) (Not toll-free)
- 304-579-4827 for Telecommunications Device for the Deaf (TDD) (Not toll-free)

The IRS address for filing information returns electronically is <https://fire.irs.gov/>. The address to send a test file electronically is <https://fire.test.irs.gov/>.

Questions regarding the filing of information returns and comments/suggestions regarding this publication can be emailed to [fire@irs.gov](mailto:fire@irs.gov). When you send emails concerning specific file information, include the company name and the electronic filename or Transmitter Control Code (TCC). Do not include tax identification numbers (TINs) or attachments in email correspondence because electronic mail is not secure.

## Sec. 5 Additional Resources

The following are additional resources and information available for information returns:

Topic	Location
Electronic filing of Forms W-2	<ul style="list-style-type: none"> <li>• Social Security Administration (SSA) website at <a href="https://www.ssa.gov">https://www.ssa.gov</a> or call 800-772-6270 (toll-free) to obtain the number of the SSA Employer Service Liaison Officer for your area.</li> </ul>
Forms and Publications	<ul style="list-style-type: none"> <li>• <a href="https://www.irs.gov">Forms, Instructions &amp; Publications</a> on <a href="https://www.irs.gov">https://www.irs.gov</a>.</li> </ul>
Form 4419, Application for Filing Information Returns Electronically (FIRE)	<ul style="list-style-type: none"> <li>• Apply online at <a href="https://fire.irs.gov">https://fire.irs.gov</a>. Select Log On or Create New Account. From the Main Menu Options select Fill-in Form 4419.</li> </ul>
Form 8508, Request for Waiver From Filing Information Returns Electronically	<ul style="list-style-type: none"> <li>• Search <a href="https://www.irs.gov">Forms, Instructions &amp; Publications</a> on <a href="https://www.irs.gov">https://www.irs.gov</a>.</li> </ul>
Form 8809, Application for Extension of Time to File Information Returns	<ul style="list-style-type: none"> <li>• Apply online at <a href="https://fire.irs.gov">https://fire.irs.gov</a>. After logging in, select "Extension of Time Request" from the Main Menu Options.</li> <li>• Search <a href="https://www.irs.gov">Forms, Instructions &amp; Publications</a> on <a href="https://www.irs.gov">https://www.irs.gov</a>.</li> </ul>
Internal Revenue Bulletin (IRB) - The authoritative instrument for the distribution of all types of official IRS tax guidance; a weekly collection of these and other items of general interest to the tax professional community.	<ul style="list-style-type: none"> <li>• Refer to <a href="https://www.irs.gov/irb">https://www.irs.gov/irb</a>.</li> </ul>
Filing Information Returns Electronically on <a href="https://www.irs.gov">https://www.irs.gov</a> . Provides information on filing information returns electronically including transmissions, file preparation, file naming, file status, testing and more.	<ul style="list-style-type: none"> <li>• Search for <a href="https://www.irs.gov">Filing Information Returns Electronically</a> on <a href="https://www.irs.gov">https://www.irs.gov</a>.</li> </ul>
Mailing address for paper filing of information returns	<ul style="list-style-type: none"> <li>• Search for <a href="https://www.irs.gov">General Instructions for Certain Information Returns</a> on <a href="https://www.irs.gov">Forms, Instructions &amp; Publications</a>.</li> </ul>
Payee/recipient questions on how to report information return data	<ul style="list-style-type: none"> <li>• Search the <a href="https://www.irs.gov">Help</a> tab on <a href="https://www.irs.gov">https://www.irs.gov</a> for assistance with individual taxpayer returns or account related issues.</li> </ul>
Quick Alerts	<ul style="list-style-type: none"> <li>• In search box, type "Quick Alerts"; and select "<a href="https://www.irs.gov">Subscribe To Quick Alerts</a>" on <a href="https://www.irs.gov">https://www.irs.gov</a>.</li> </ul>

## Sec. 6 Filing Requirements, Retention Requirements, and Due Dates

### .01 Filing Requirements

For instructions regarding Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G, refer to the [General Instructions for Certain Information Returns](#). The instructions include additional information about filing requirements, paper filing, and line instructions.

Filers of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G may be required to file electronically. Treasury Regulation Section 301.6011-2 provides that any person, including a corporation, partnership, individual, estate, or trust, who is required to file 250 or more information returns, must file such returns electronically. The 250 or more requirement applies separately for each type of return and separately to each type of corrected return. If you are required to file electronically, and this requirement causes an undue hardship, see [Part A. Sec. 9, Form 8508, Request for Waiver from Filing Information Returns Electronically](#).

All filing requirements apply individually to each reporting entity as defined by its separate taxpayer identification number (TIN). For example, if a corporation with several branches or locations uses the same employer identification number (EIN), the corporation must count the total number of returns to be filed for that EIN and apply the filing requirements to each type of return accordingly.

**Caution:** If you are required to file 250 or more information returns of any one type, you must file electronically. The Taxpayer First Act of 2019, enacted July 1, 2019, authorized Treasury and the IRS to issue regulations that reduce the 250-return requirement for 2021 tax year returns. If those regulations are issued and if they are effective for 2021 tax-year returns required to be filed in 2022, we will post an article at [www.irs.gov](http://www.irs.gov) explaining the change. Until regulations are issued, however, the number remains at 250, as reflected in this publication. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. For more information, see part F in the 2021 General Instructions for Certain Information Returns.

### .02 Retention Requirements

Payers should retain a copy of information returns (or have the ability to reconstruct the data) for at least three years from the reporting due date with the following exceptions:

- Returns reporting federal withholding should be retained for four years.
- Retain a copy of Form 1099-C, Cancellation of Debt, for at least four years from the due date of the return.

## Sec. 6 Filing Requirements, Retention Requirements, and Due Dates (continued)

### .03 Due Dates

Forms 1097, 1098, 1099, 3921, 3922, and W-2G are filed on a calendar year basis. [Form 5498](#), IRA Contribution Information, [Form 5498-ESA](#), Coverdell ESA Contribution Information, and [Form 5498-SA](#), HSA, Archer MSA, or Medicare Advantage MSA Information, are used to report amounts contributed during or after the calendar year but no later than April 15.

Due Dates		
Form	IRS Electronic Filing	Recipient/Participant Copy
1097-BTC	March 31	On or before the 15th day of the 2nd calendar month after the close of the calendar quarter (on or before May 15, August 15, November 15, and February 15 of the following year).
1098	March 31	January 31
1099	March 31	January 31 February 15 for Forms 1099-B and 1099-S. This also applies to statements furnished as part of a consolidated reporting statement.
1099-MISC	March 31	January 31 February 15 for amounts reported in boxes 8 or 14
1099-NEC	January 31	January 31
3921	March 31	January 31
3922	March 31	January 31
5498	May 31	January 31 – for FMV/RMD May 31 – for contributions
5498-SA	May 31	May 31
5498-ESA	May 31	April 30
W-2G	March 31	January 31
<p><b>Note 1:</b> If any due date falls on a Saturday, Sunday, or legal holiday, the return or statement is considered timely if filed or furnished on the next business day.</p> <p><b>Note 2: Important filing guidance for Nonemployee Compensation (NEC)</b> - Refer to <a href="#">Part A. Sec. 7, Reporting Nonemployee Compensation (NEC) in Tax Year 2020</a>.</p>		

## Sec. 7 Reporting Nonemployee Compensation (NEC) in Tax Year 2020

### Reporting Tax Year 2020 Nonemployee Compensation (NEC)

Beginning with tax year 2020, use new Form 1099-NEC to report nonemployee compensation:

- A request for an extension of time to file can be submitted on paper Form 8809. Refer to [Part A Sec. 8, Extensions](#).
- Do not report prior year nonemployee compensation on Form 1099-NEC.

### Reporting prior year Nonemployee Compensation (NEC)

Use Form 1099-MISC to report **prior year** nonemployee compensation.

Publication 1220 provides the record layouts to electronically file Form 1099-NEC and Form 1099-MISC.

## Sec. 8 Extensions

A 30-day extension of time to file information returns may be submitted by creating and transmitting an electronic file or fill-in form on the [FIRE Production System](#), or submitting a paper [Form 8809](#).

An additional 30-day extension of time to file information returns may be submitted if the initial 30-day extension was granted and the additional extension is filed before the expiration of the initial 30-day extension. Additional 30-day extension requests must be submitted on a paper Form 8809. Select a checkbox on Form 8809 under Line 7 that describes the need for an extension (Required). Form 8809 must be signed by the filer/transmitter or a person who is duly authorized to sign a return. Regulations Section 1.6081-8(d)(2).

### Non-Automatic Extension

Treasury Decision (TD) 9838, "Extension of Time to File Certain Information Returns", finalized regulations to remove the 30-day automatic extension of time to file information returns that report wages and tax (Form W-2 series, except Form W-2G) as well as forms that report nonemployee compensation (Form 1099-NEC).

Filers of Forms W-2 and Form 1099-NEC may request a non-automatic extension request on paper Form 8809. Required: (1) Select a checkbox on Form 8809 under Line 7 that describes the need for an extension (2) Form 8809 must be signed by the filer/transmitter or a person who is duly authorized to sign a return.

Extensions for [Form 5498-QA](#), Able Account Contribution Information, and [Form 1099-QA](#), Distributions from ABLE Accounts, must be submitted on paper Form 8809 and cannot be submitted through FIRE. Additional information can be found in Form 8809 Instructions.

Approval letters will not be issued for the automatic, additional 30-day, and non-automatic extension requests. Payer/filer will receive incomplete or denial letters when applicable.

Extension of Time requests submitted through the FIRE System (Production) will require the entry of your FIRE account PIN.

Refer to [Part D. Extension of Time](#).



## Sec. 9 Form 8508, Request for Waiver from Filing Information Returns Electronically

If an employer is required to file original or corrected returns electronically and the requirement creates an undue hardship, a waiver may be requested by filing [Form 8508](#), Request for Waiver from Filing Information Returns Electronically, with the IRS. If a waiver for an original filing is approved, any corrections for the same type of returns will be covered under that waiver.

**Note:** Form 8508 is also filed to request a waiver from filing Form W-2 series electronically. Transmitters must file a separate Form 8508 for each payer. Do not submit a list of payers.

Filers are encouraged to file Form 8508 with the IRS at least 45 days before the due date of the returns, but no later than the due date of the returns for which the waiver is being requested. The IRS does not process waiver requests until January 1st of the calendar year in which the returns are due.

Waivers are evaluated on a case-by-case basis and are approved or denied based on criteria set forth under Treasury Regulation Section 301.6011-2(c)(2). Allow a minimum of 30 days for the IRS to respond to a waiver request.

An approved waiver will provide exemption from electronic filing for the current tax year only. An approved waiver does not provide exemption from filing. If a waiver is approved, the filer/payer must timely file all information returns with the appropriate service center on the official IRS paper form or an acceptable substitute form.

If a waiver request is approved, keep the approval letter on file. Include a copy of the approved waiver when filing paper Forms 8027, Employer's Annual Information Return of Tip Income and Allocated Tips. Do not send a copy of the approved waiver when filing any other paper information returns.

Fax completed [Form 8508](#) to:

Fax: 866-477-0572 (International: 304-589-4151)

**Note:** For information on how to file ACA information returns including extension or waivers, see [Publication 5165](#), Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters.

## Sec. 10 Penalties Associated with Information Returns

Generally, the following penalties apply to the person required to file information returns. The penalties apply to both paper and electronic filers:

- Failure to File Correct Information Returns (Section 6721) - If you fail to file a correct information return by the due date and you cannot show reasonable cause, you may be subject to a penalty.
- Failure to Furnish Correct Payee Statements (Section 6722) - If you fail to provide correct payee statements by the due date and you cannot show reasonable cause, you may be subject to a penalty.
- Failure to File Electronically (Section 6721) – If you are required to file electronically but fail to do so, and you don't have an approved waiver on record, you may be subject to a penalty.

Refer to [General Instructions for Certain Information Returns](#) for additional information on penalty specifications and guidelines.

Refer to [Part A. Sec. 7, Reporting Nonemployee Compensation \(NEC\) in Tax Year 2020](#).

## Sec. 11 Corrected Returns

### .01 General Information

If an information return was successfully processed by the IRS and you identify an error with the file after the IRS accepted the file and it is in "Good, Released" status, you need to file a corrected return. Do not file the Original file again as this may result in duplicate reporting. File only the returns that require corrections. Do not code information returns omitted from the Original file as corrections. If you omitted an information return, it should be filed as an original return.

**Note:** The standard correction process will not resolve duplicate reporting. Complete all fields of the corrected return.

Treasury Regulation 301.6011-2 requires filers who are required to file 250 or more information returns for any calendar year to file the returns electronically. The 250 or more requirement applies separately for each type of form filed and separately for original and corrected returns. Example: If a payer has 100 Forms 1099-A to correct, the returns can be filed on paper because they fall under the 250 threshold. However, if the payer has 300 Forms 1099-B to correct, the forms must be filed electronically.

The filer or transmitter must furnish corrected statements to recipients as soon as possible. If a filer or transmitter discovers errors that affect a large number of recipients, contact the IRS at 866-455-7438 (toll-free). Send corrected returns to the IRS and notify the recipients.

If corrected returns are not filed electronically, they must be filed on official forms or acceptable substitute forms. For information on substitute forms, refer to [Publication 1179](#), General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns.

In general, corrected returns should be submitted for returns filed within the last three calendar years with the following exceptions:

- Backup withholding was imposed under Internal Revenue Code Section 3406 - four calendar years
- Form 1099-C, Cancellation of Debt - four calendar years

### .02 Error in Reporting the Payer

If an error is discovered in reporting the payer (not recipient) name and/or TIN, the payer should write a letter to the IRS containing the following information:

- Name and address of payer
- Type of error (include the incorrect payer name/TIN that was reported)
- Tax year
- Correct payer TIN
- TCC
- Type of return
- Number of payees
- Filing method, paper or electronic
- If federal income tax was withheld

Mail correspondence to:

Internal Revenue Service  
230 Murall Drive, Mail Stop 4360  
Kearneysville, WV 25430

## Sec. 11 Corrected Returns (continued)

### .03 Specifications for Filing Corrected Returns Electronically

The record sequence for filing corrections is the same as for original returns. Refer to [Part C. Record Format Specifications and Record Layouts](#), for more information. Corrected returns may be included in the same transmission as original returns; however, separate 'A' Records are required.

The "B" Record provides a 20-character field for a unique Payer's Account Number for payees. The account number is required if there are multiple accounts for a recipient for whom more than one information return of the same type is being filed. This number will identify the appropriate incorrect return if more than one return is filed for a particular payee. Do not enter a TIN in this field. A payer's account number for the payee may be a checking account number, savings account number, serial number, or any other number assigned to the payee by the payer that will distinguish the specific account. This number must appear on the initial return and on the corrected return for the IRS to identify and process the correction properly.

Errors normally fall under one of the two categories listed. Next to each type of error is a list of instructions on how to file the corrected return. Review the charts that follow.

All corrections properly coded for the CF/SF will be made available to the participating states. Only send corrections which affect the federal reporting or affect federal and state reporting. **Errors which apply only to a state filing requirement should be sent directly to the state.**

### .04 Corrections and Penalties

File corrected returns to meet the guidelines located in [Part A. Sec. 10, Penalties Associated with Information Returns](#).

## Sec. 11 Corrected Returns (continued)

### .05 Corrected Returns Procedures

There are numerous types of errors, and in some cases, more than one transaction may be required to correct the initial error. Review the "One-transaction Correction" and "Two-transaction Correction" tables below before transmitting a corrected file.

**Note:** Some software does not support the correction process. Please contact your software provider for additional information.

<b>One-transaction Correction</b>	
<b>If ...</b> The original return was filed with one or more of the following error types: a. Incorrect payment amount codes in the Payer "A" Record. b. Incorrect payment amounts in the Payee "B" Record. c. Incorrect code in the distribution code field in the Payee "B" Record. d. Incorrect payee indicator. (Payee indicators are non-money amount indicator fields located in the specific form record layouts of the Payee "B" Record between field positions 544-748). e. Return should not have been filed. <b>Note:</b> To correct a TIN and/or payee name, follow the instructions under Two-transaction Correction.	<b>Then ...</b> Follow the steps below for one-transaction correction:  1. Prepare a new file. The first record on the file will be the Transmitter "T" Record. 2. Make a separate "A" Record for each type of return and each payer being reported. Payer information in the "A" Record must be the same as it was in the original submission. 3. The Payee "B" Records must show the correct record information as well as a Corrected Return Indicator Code of "G" in field position 6. 4. Corrected returns using "G" coded "B" Records may be on the same file as original returns; however, separate "A" Records are required. 5. Prepare a separate "C" Record for each type of return and each payer being reported. 6. The last record on the file must be the End of Transmission "F" Record.

#### Sample File layout for One-transaction Corrections

Transmitter "T" Record	Payer "A" Record	"G" coded Payee "B" Record	"G" coded Payee "B" Record	End of Payer "C" Record	End of Transmission "F" Record
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## Sec. 11 Corrected Returns (continued)

Two separate transactions using both the "G" and "C" codes are required to submit a Two-transaction Correction.

**Note:** Do not use this correction process for payment amount corrections.

<b>Two-transaction Correction</b>	
<p><b>If ...</b> The original return was filed with one or more of the following error types:</p> <ol style="list-style-type: none"> <li>a. No payee TIN (SSN, EIN, ITIN, QI-EIN, ATIN)</li> <li>b. Incorrect payee TIN</li> <li>c. Incorrect payee name</li> <li>d. Wrong type of return indicator</li> </ol>	<p><b>Then ...</b> Follow the steps below for two-transaction correction:</p>
	<p><b>Transaction 1:</b></p> <ol style="list-style-type: none"> <li>1. Prepare a new file. The first record on the file will be the Transmitter "T" Record.</li> <li>2. Make a separate "A" Record for each type of return and each payer being reported. The information in the "A" Record will be exactly the same as it was in the original submission. (See Note below).</li> <li>3. The Payee "B" Records must contain exactly the same information as submitted previously. Exception: Insert a Corrected Return Indicator Code of "G" in field position 6 of the "B" Records, and enter "0" (zeros) in all payment amounts. (See Note below).</li> <li>4. Corrected returns using "G" coded "B" Records may be on the same file as those returns filed with a "C" code; however, separate "A" Records are required.</li> <li>5. Prepare a separate "C" Record for each type of return and each payer being reported.</li> </ol> <p><b>Note:</b> Although the "A" and "B" Records will be exactly the same as the original submission, the Record Sequence Number will be different because this is a counter number and is unique to each file. For Form 1099-R corrections, if the amounts are zeros, certain indicators will not be used.</p>
	<p><b>Then . . .</b> Follow the steps below for two-transaction correction:</p>
	<p><b>Transaction 2:</b></p> <ol style="list-style-type: none"> <li>1. Make a separate "A" Record for each type of return and each payer being reported.</li> <li>2. The Payee "B" Records must show the correct information as well as a Corrected Return Indicator Code of "C" in field position 6. Corrected returns filed with the IRS using "C" coded "B" Records may be on the same file as those returns submitted with "G" codes; however, separate "A" Records are required.</li> <li>3. Prepare a separate "C" Record for each type of return and each payer being reported.</li> <li>4. The last record on the file must be the End of Transmission "F" Record.</li> </ol>

## Sec. 11 Corrected Returns (continued)

### Sample File layout for Two-transaction Correction

Transmitter "T" Record	Payer "A" Record	"G" coded Payee "B" Record	"G" coded Payee "B" Record	End of Payer "C" Record	Payer "A" Record
		"C" coded Payee "B" Record	"C" coded Payee "B" Record	End of Payer "C" Record	Transmission "F" Record

**Note:** If a filer is reporting "G" coded, "C" coded, and/or "Non-coded" (original) returns on the same file, each category must be reported under separate "A" Records. Although the "A" Record will be exactly the same as the original submission, the Record Sequence Number may be different because this is a counter number and is unique to each file. For Form 1099-R corrections, if the amounts are zeros, certain indicators will not be used.

## Sec. 12 Combined Federal/State Filing (CF/SF) Program

### .01 General Information

The Combined Federal/State Filing (CF/SF) Program was established to simplify information returns filing for payers. Through CF/SF, the IRS electronically forwards information returns (original and corrected) to participating states.

The following information returns may be filed under the CF/SF:

- Form 1099-B, Proceeds from Broker and Barter Exchange Transactions
- Form 1099-DIV, Dividends and Distributions
- Form 1099-G, Certain Government Payments
- Form 1099-INT, Interest Income
- Form 1099-K, Payment Card and Third Party Network Transactions
- Form 1099-MISC, Miscellaneous Income
- Form 1099-OID, Original Issue Discount
- Form 1099-PATR, Taxable Distributions Received From Cooperatives
- Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
- Form 5498, IRA Contribution Information

## .02 Participation in CF/SF Program

### 1. State Coordinator information:

State Coordinators are required to contact their IRS Government Liaison to request their state be added or deleted to the CF/SF program. Requests must be submitted by January 1<sup>st</sup> and the request will be implemented the following tax year. For example: To be added or deleted to the CF/SF program for tax year 2020, the request would need to be submitted by January 1, 2020. Refer to [Combined Federal/State Filing \(CFSF\) Program State Coordinator Information FAQs](#) on [IRS.gov](#).

**Note:** Only state coordinators should contact the IRS Government Liaison.

### 2. Transmitter or payer information:

**Test Files:** To request approval to participate, an electronic test file coded for this program must be submitted to the FIRE Test System at <https://fire.test.irs.gov>. Refer to [Part B. Sec. 4, Connecting to FIRE](#) for FIRE testing availability dates. If the test file is acceptable, an approval letter will be sent. There is no charge to use CF/SF Program for approved participants. A test file is only required for the first year a filer participates in the program; however, it is highly recommended a test file be submitted every year. Records in the test and actual file must conform to current procedures. By participating in the CF/SF program, the filer consents to the IRS's disclosure of the return information to the state(s) indicated.

Within two days, the results of the electronic transmission(s) will be sent to the email address provided on the "Verify Your Filing Information" page in the FIRE Test System. If using email-filtering software, configure the software to accept email from [fire@irs.gov](mailto:fire@irs.gov) and [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov). During peak filing periods, the timeframe for returning file results may be more than two days.

If the file is bad, the filer or transmitter must return to <https://fire.test.irs.gov> and select "Check File Status" to determine what errors are in the file. See [Part B. Sec. 4, Connecting to FIRE](#). If the test file was unacceptable, a new test file can be transmitted no later than August 30, 2021.

**Transmitter can call TSO with questions on the CF/SF Program. Refer to [Part A Sec. 4 Communicating with the IRS](#) for contact information.**

### 3. CF/SF Program General Information:

If a payee has a reporting requirement for more than one state, separate "B" Records must be created for each state. Payers must prorate the amounts to determine what should be reported to each state. Do not report the total amount to each state.

Some participating states require separate notification that the payer is filing in this manner. The IRS acts as a forwarding agent only. It is the payer's responsibility to contact the appropriate state(s) for further information.

Participating states and corresponding valid state codes are listed below in Table 1, Participating States and Codes. The appropriate state code must be entered in fields requesting a CF/SF code. Do not use state abbreviations.

Each state's filing requirements are subject to change by the state. It is the payer's responsibility to contact the participating state(s) to verify their criteria. Upon submission of the files, the transmitter must be sure of the following:

- All records are accurate.
- State Total "K" Record(s) for each state(s) being reported follows the "C" Record.
- Payment amount totals and the valid participating state code are included in the State Totals "K" Record(s).
- The last "K" Record is followed by an "A" Record (if there are more payers to report) or an End of Transmission "F" Record (if this is the last record of the entire file).

**Sec. 12 Combined Federal/State Filing (CF/SF) Program(continued)**

The following table provides codes for participating states in the CF/SF Program.

<b>Table 1: Participating States and Codes*</b>					
<b>State</b>	<b>Code</b>	<b>State</b>	<b>Code</b>	<b>State</b>	<b>Code</b>
Alabama	01	Indiana	18	Montana	30
Arizona	04	Kansas	20	Nebraska	31
Arkansas	05	Louisiana	22	New Jersey	34
California	06	Maine	23	New Mexico	35
Colorado	07	Maryland	24	North Carolina	37
Connecticut	08	Massachusetts	25	North Dakota	38
Delaware	10	Michigan	26	Ohio	39
Georgia	13	Minnesota	27	Oklahoma	40
Hawaii	15	Mississippi	28	South Carolina	45
Idaho	16	Missouri	29	Wisconsin	55

**\*The codes listed apply to the CF/SF Program and may not correspond to state codes of agencies or programs outside of the IRS.**

**Sample File Layout for Combined Federal/State Filing Program**

Transmitter "T" Record	Payer "A" Record coded with 1 in position 6	Payee "B" Record with state code 01 in positions 747-748	Payee "B" Record with state code 06 in positions 747-748	Payee "B" Record with no state code	End of Payer "C" Record
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State Total "K" Record for "B" Records coded 01 in positions 747-748	State Total "K" Record for "B" Records coded 06 in positions 747-748	Record End of Transmission "F" Record
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## Sec. 13 State Abbreviation Codes and APO/FPO Addresses

### .01 State Abbreviation Codes

The following state and U.S. territory abbreviations are to be used when developing the state code portion of the address fields. This table provides state and territory abbreviations only and does not represent those states participating in the CF/SF Program.

Table 2: State & U.S. Territory Abbreviations

State	Code	State	Code	State	Code
Alabama	AL	Kentucky	KY	Ohio	OH
Alaska	AK	Louisiana	LA	Oklahoma	OK
American Samoa	AS	Maine	ME	Oregon	OR
Arizona	AZ	Maryland	MD	Pennsylvania	PA
Arkansas	AR	Massachusetts	MA	Puerto Rico	PR
California	CA	Michigan	MI	Rhode Island	RI
Colorado	CO	Minnesota	MN	South Carolina	SC
Connecticut	CT	Mississippi	MS	South Dakota	SD
Delaware	DE	Missouri	MO	Tennessee	TN
District of Columbia	DC	Montana	MT	Texas	TX
Florida	FL	Nebraska	NE	Utah	UT
Georgia	GA	Nevada	NV	Vermont	VT
Guam	GU	New Hampshire	NH	Virginia	VA
Hawaii	HI	New Jersey	NJ	U.S. Virgin Islands	VI
Idaho	ID	New Mexico	NM	Washington	WA
Illinois	IL	New York	NY	West Virginia	WV
Indiana	IN	North Carolina	NC	Wisconsin	WI
Iowa	IA	North Dakota	ND	Wyoming	WY
Kansas	KS	No. Mariana Islands	MP		

See [Part C. Record Format Specifications and Record Layouts](#) for more information on the required formatting for an address.

Filers must adhere to the city, state, and ZIP Code format for U.S. addresses in the “B” Record. This also includes American Samoa, Guam, Northern Mariana Islands, Puerto Rico, and U.S. Virgin Islands.

## Sec. 13 State Abbreviation Codes and APO/FPO Addresses(continued)

### .02 APO and FPO Addresses

When reporting APO/FPO addresses, use the following format:

#### EXAMPLE:

Recipient Name	PVT Willard J. Doe
Mailing Address	Company F, PSC Box 100 167 Infantry REGT
Recipient City	APO (or FPO)
Recipient State	AE, AA, or AP*
Recipient ZIP Code	098010100

\*AE is the designation for ZIP codes beginning with 090-098, AA for ZIP code 340, and AP for ZIP codes 962-966.

## Sec. 14 Definition of Terms

ELEMENT	DESCRIPTION
Correction	A correction is an information return filed by the filer/transmitter to correct an information return that was previously filed and successfully processed by the IRS but contained erroneous information.
EIN	A nine-digit employer identification number which has been assigned by the IRS for business federal tax reporting purposes.
Replacement	A replacement is an information return file sent by the filer/transmitter to replace a file that received a bad file status due to errors encountered while processing the filer's Original file or Correction file.
In-house Programmer	An employee or a hired contract programmer.
Payer's Account Number For Payee	<p>Any number assigned by the payer to the payee that can be used by the IRS to distinguish between information returns.</p> <ul style="list-style-type: none"> <li>This number must be unique for each information return of the same type for the same payee. Refer to <b>Part C. Payee "B" Record, Field Positions 21-40</b>.</li> <li>If a payee has more than one reporting of the same document type, it is vital that each reporting have a unique account number. For example, if a payer has three separate pension distributions for the same payee and three separate Forms 1099-R are filed; three separate unique account numbers are required.</li> <li>A payee's account number may be given a unique sequencing number, such as 01, 02 or A, B, etc., to differentiate each reported information return.</li> <li>Do not use the payee's TIN since this will not make each record unique. This information is critical when corrections are filed.</li> <li>This number will be provided with the backup withholding notification and may be helpful in identifying the branch or subsidiary reporting the transaction.</li> <li>The account number can be any combination of alpha, numeric, or special characters.</li> </ul>



## Part B. | Data Communication



## Sec. 1 Form 4419, Application for Filing Information Returns Electronically

### .01 Form 4419, Application for Filing Information Returns Electronically

All transmitters who file information returns electronically through the FIRE System are required to request authorization to file electronically by submitting **Form 4419**, Application for Filing Information Returns Electronically. Additionally, to transmit files electronically through FIRE, you must have software, a service provider, or an in-house programmer that will create the file in the proper format per the requirements and record layouts in this publication.

**Note: A scanned, or PDF copy will not be accepted.**

**Due Date: Submit Form 4419 by November 1st of the year before information return(s) are due to ensure you are ready to electronically file. Form 4419 received after November 1st may not be processed in time to meet your electronic filing needs. Allow 45 days for processing.**

### .02 Mandate to Electronically File Form 4419

Form 4419 must be electronically filed when requesting an original TCC. Submit an online Fill-in Form 4419 located within the FIRE System at <https://fire.irs.gov/>. Guidelines are provided below:

- Select Log On or Create New Account.
- Under the main menu, select “Fill-in Form 4419.”
- Review the “Important Notes” screen to ensure you have the correct information to proceed and

Ensure you are authorized to complete and sign the application:

*This application must be completed and submitted by: (a) the owner, if the applicant is a sole proprietorship, (b) the president, vice president, or other principal officer, if the applicant is a corporation, (c) a responsible and duly authorized member or officer having knowledge of its affairs, if the applicant is a partnership, government entity, or other unincorporated organization, or (d) the fiduciary, if the applicant is a trust or an estate.*

The FIRE System is down for annual updates from December 4, 2020 through January 5, 2021. Fill-In Form 4419 cannot be submitted during this period.

Only submit a paper Form 4419 when you have an existing Transmitter Control Code (TCC) to:

- Revise current TCC information. Refer to **.04 Revise Current TCC Information**.
- Request an additional TCC for a form type that you currently have an active TCC or for another form type listed on Form 4419 Block 7. Refer to **.05 Do I Need More than One TCC?** Provide a reason an additional TCC is necessary.

### .03 Application Approval

If your application is approved, a five-character alphanumeric TCC is assigned to your business. An approval letter will be issued to the address listed on Form 4419 informing you of your TCC. Allow 45 days for processing. A TCC will not be issued over the phone or via email. If you do not receive a TCC within 45 days, contact the IRS. Refer to **Part A. Sec. 4, Communicating with the IRS**.

Electronically filed returns may not be transmitted through FIRE until Form 4419 has been approved and a TCC has been assigned. **Reminder:** You must have software that meets the requirements and record layouts in this publication or a service provider that will create the file in the proper format.

Form 4419 is subject to review before approval to transmit electronically is granted. The IRS issues correspondence if additional documentation is required. Once a transmitter is approved to file electronically, it is not necessary to reapply unless:

- Payer has discontinued filing electronically for two consecutive years.
- Payer’s files were transmitted in the past by a service bureau using the service bureau’s TCC, but now the payer has computer equipment compatible with that of the IRS and wishes to prepare the files.

The IRS has the authority to revoke the TCC and terminate the release of transmitted files.

## Sec. 1 Form 4419, Application for Filing Information Returns Electronically

### .04 Revise Current TCC Information

Transmitters should notify the IRS of any changes to their TCC information. Submit paper Form 4419 to update a previously approved Form 4419 for the following information:

- Legal name and address
- Person to contact or contact information

If your business has been assigned a new EIN, you are required to submit a Fill-in Form 4419 on the FIRE System at <https://fire.irs.gov/> for assignment of a new TCC.

Refer to [Form 4419 Instructions](#).

### .05 Do I Need More than One TCC?

No. Only one Transmitter Control Code (TCC) is required if you are only filing Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G. The TCC is used to catalog files as they are received. The forms listed in Publication 1220 require a single TCC; therefore, only submit one Form 4419. There is no need to request an additional TCC.

For example, if you intend to file Forms 1099-INT, submit Form 4419. If at a later date another type of form will be filed (Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G), use the TCC assigned to file Forms 1099-INT. Do not request an additional TCC.

An additional TCC is required for each of the following types of returns. Submit a paper Form 4419 to file:

- Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding. Refer to [Publication 1187](#).
- Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips. Refer to [Publication 1239](#).
- Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits. Refer to [Publication 4810](#).

**Note:** The IRS encourages transmitters who file for multiple payers to submit one application and use the assigned Transmitter Control Code (TCC) for all payers. The purpose of the TCC is to identify the transmitter of the file. You may transmit files for as many companies as you need under the one TCC. The information return data will be contained in the file itself. While not encouraged, additional TCCs can be issued to payers with multiple TINs. Transmitters cannot use more than one TCC in a file. Each TCC must be reported in separate transmissions. Some service bureaus will transmit files using their TCC, while others will require filers to obtain a TCC of their own.

Refer to [Form 4419 Instructions](#).

### .06 Deleted TCC

Your TCC will remain valid as long as you transmit information returns or requests for extension of time to file information returns electronically through the FIRE System. If you do not use your TCC for two consecutive years, your TCC will be deleted. A deleted TCC cannot be reactivated. You will need to submit a new Form 4419.

## Sec. 2 User ID, Password, and PIN Requirements

You must establish a FIRE account before you can transmit files through the FIRE Systems (Production and Test). The system will prompt you to create your User ID, password, and a 10-digit Personal Identification Number (PIN). Each user should create their individual FIRE account and login credentials. Multiple FIRE accounts can be created under one TCC.

The FIRE Production System and the FIRE Test System are two different sites that do not communicate with each other. If you plan on sending a production file and a test file, you will need an account on each system.

### User ID

You will need to supply the name you intend to use as your User ID. If you wish to use special characters in your User ID, the following are allowed: `_`, `/`, `@`, `-`, period, comma, and space.

### FIRE Password

FIRE passwords must be a minimum of 8 characters and are limited to a maximum of 20 characters. Passwords must contain at least 1 uppercase letter, 1 lowercase letter, 1 number and one of the following special characters `#?!@$%^&*.,-`, and cannot contain the User ID or User Name. The FIRE System will require you to change your password every 90 days or at the first logon attempt after. Additionally, the previous 24 passwords cannot be used.

For all passwords, it is the user's responsibility to remember the password and not allow the password to be compromised.

### FIRE PIN

All FIRE accounts are required to have a valid 10-digit PIN. If you fail to establish a valid PIN, you will continue to receive prompts until you do. PINs are required to be 10 unique numbers. The FIRE System will **not** allow a PIN that:

- Consists of all the same numbers, example 1111111111
- Is sequential in ascending or descending order, examples 0123456789 or 9876543210
- Contains alpha characters

Established accounts that do not meet the criteria will be prompted to update their PIN when they log into the FIRE System.

You must enter the PIN each time you electronically send an Original, Corrected, or Replacement file. Authorized agents or transmitters may enter their PIN; however, the payer/filer is responsible for the accuracy of the returns and will be liable for penalties for failure to comply with filing requirements.

If you enter an incorrect PIN three times, you will be locked out of submitting files for a 24-hour period.

If you are submitting files for more than one TCC, it is not necessary to create a separate User ID and password for each TCC.

## Sec. 3 Secret Phrase

FIRE accounts require the user to establish a secret phrase to assist in resetting passwords for FIRE Systems (Production and Test).

You will be prompted to create the secret phrase at the same time you create your User ID, Password, and PIN. If you already have a FIRE System account (Production and Test) but don't have a secret phrase, you will be prompted to create one the first time you log into the system. If you fail to establish a valid secret phrase, you will receive continual prompts until you do.

- At the 'Create FIRE System Account Secret Phrase screen,' all fields with an asterisk (\*) are required fields.
- Your secret phrase must be 8 to 20 characters with one uppercase, one lowercase, one numeric, and one special character with no spaces. The following special characters are allowed: `#?!@$%^&.,'-`.
- Secret phrase cannot contain the User ID or User name.
- Enter the validation code (CAPTCHA) exactly as shown in the text box and click 'Create'.
- If all data entered was valid, you will receive the message, "Your Secret Phrase has been successfully created!"



## Sec. 3 Secret Phrase (continued)

**Resetting your FIRE Password** - If you have a FIRE System account (Production and Test) with an established secret phrase and forgot your password, you may reset your password by using your established secret phrase.

- At the FIRE System Log on Screen, click on 'Forgot Password'.
- At the 'FIRE System Forgot Password' screen, enter all the required information and click 'Login'. You will then be prompted to 'Change Your Password' with the specified criteria.

Once logged into the FIRE System, you have the option to 'Change Secret Phrase' if needed.

**Note:** If you exceed the number of allowed login attempts with the secret phrase, you will be prompted to call the IRS for a secret phrase reset.

## Sec. 4 Connecting to FIRE

Connect to the FIRE Production System by accessing <https://fire.irs.gov/>. The available dates for FIRE Systems (Production and Test) are provided in the chart below:

FIRE Production System Availability		
	From:	Through:
Down for annual updates	December 4, 2020, 6 p.m. ET	January 5, 2021
Controlled launch	January 6, 2021, 8 a.m. ET	January 8, 2021, 12 p.m. ET
Available	January 8, 2021, 12 p.m. ET	Available 24 hours a day until end of year updates. Date to be determined and will be available on the <b>FIRE</b> webpage.
FIRE Test System Availability		
	From:	Through:
Down for updates	October 26, 2020	November 2, 2020
Available	November 3, 2020	December 4, 2020, 6 p.m. ET
Down for annual updates	December 4, 2020, 6 p.m. ET	January 4, 2021
Available	January 4, 2021 8:00 a.m. ET	Date to be determined and will be available on the <b>FIRE</b> webpage.
<b>Note:</b> FIRE Systems (Production and Test) maintenance is every Wednesday and Sunday from 2 a.m. ET to 5 a.m. ET.		

**Note:** The FIRE Production System and the FIRE Test System do not communicate. You must create and maintain a separate account for each FIRE System.

## Sec. 4 Connecting to FIRE (continued)

Follow the table below to connect to the FIRE System.

Connecting to the FIRE System	
1st Time Connection to FIRE Production and Test Systems:	Returning User to FIRE Production and Test Systems:
<ul style="list-style-type: none"> <li>• Click “Create New Account”</li> <li>• Fill out the registration form and click “Submit”</li> <li>• Create User ID</li> <li>• Create and verify password</li> <li>• Create and verify the Secret Phrase</li> <li>• Click “Create”</li> <li>• If the message “Account Created” is received, click “OK”</li> <li>• Create and verify the 10-digit self-assigned PIN</li> <li>• Click “Submit”</li> <li>• If the message “Your PIN has been successfully created!” is received, click “OK”</li> <li>• Read the bulletin(s) and/or click “Continue”</li> </ul> <p><b>Note:</b> If you are using SPAM filtering software, configure it to allow an email from <a href="mailto:fire@irs.gov">fire@irs.gov</a> and <a href="mailto:irs.e-helpmail@irs.gov">irs.e-helpmail@irs.gov</a>.</p>	<ul style="list-style-type: none"> <li>• Click “Log On”</li> <li>• Enter the User ID (not case sensitive)</li> <li>• Enter the Password (case sensitive)</li> <li>• Read the bulletin(s) and/or select “Continue”</li> </ul> <p style="text-align: center;"><b>Password Criteria</b></p> <ul style="list-style-type: none"> <li>• Must contain a minimum of 8 characters</li> <li>• Limited to a maximum of 20 characters</li> <li>• Must contain at least one special character #?!@\$%^&amp;*.,-</li> <li>• Must contain at least one upper case letter (alpha character)</li> <li>• Must contain at least one lower case letter (alpha character)</li> <li>• Must contain at least one number (numeric character)</li> <li>• Passwords must be changed every 90 days; the previous 24 passwords cannot be used</li> <li>• Passwords cannot contain the User ID or User Name</li> </ul> <p><b>Note:</b> If you have a FIRE System account (Production and Test) with an established Secret Phrase and forgot your password, you may reset your password by using your established Secret Phrase. Refer to <a href="#">Part B. Sec. 3, Secret Phrase</a>.</p>

### Uploading Files to FIRE

Filers may upload a file to the FIRE System by taking the following actions:

- After logging in, go to the Main Menu
- Select “Send Information Returns”
- Enter the TCC
- Enter the TIN
- “Submit”
- Verify and update company information as appropriate and/or click “Accept.” (The system will display the company name, address, city, state, ZIP code, telephone number, contact, and email address. This information is used to email the transmitter regarding the transmission.)
- Select one of the following:
  - Original file
  - Replacement file
  - Correction file
  - Test File (This option will only be available on the FIRE Test System at <https://fire.test.irs.gov/>.)
- Enter the 10-digit PIN
- “Submit”
- “Browse” to locate the file and open it
- “Upload”

**Note:** When the upload is complete, the screen will display the total bytes received and display the name of the file just uploaded. It is recommended you print the page for your records. If this page is not displayed on your screen, we probably did not receive the file. To verify, go to “Check File Status” option on the main menu. We received the file if the file name is displayed and the count is equal to ‘0’ and the results indicate, “Not Yet Processed.”

## Sec. 4 Connecting to FIRE (continued)

### Checking the Status of Your File

It is the transmitter's responsibility to check the status of submitted files. If you do not receive an email within two days or if you receive an email indicating the file is bad:

- Log back into the FIRE System
- Select "Main Menu"
- Select "Check File Status." The default selection to the File Status drop down is, "**All Files.**" When "**All Files**" is selected, a valid date range is required. The date range cannot exceed three months.
- Enter the TCC
- Enter the TIN and "Search"

**Note:** During peak filing periods, the time frame for returning file results may be more than two days.

File Status Results:

- **Good, Not Released** - The filer is finished with this file if the "Count of Payees" is correct. The file is automatically released after ten calendar days unless the filer contacts the IRS within this timeframe.
- **Good, Released** - The file has been released for IRS processing.
- **Bad** - The file has errors. Click on the filename to view the error message(s), fix the errors, and resubmit the file timely as a "Replacement" file.
- **Not Yet Processed** - The file has been received, but results are not available. Check back in a few days.

## Sec. 5 Electronic Specifications

### .01 FIRE System

The FIRE System is designed exclusively for electronic filing of Forms 1042-S, 1097, 1098, 1099, 3921, 3922, 5498, 8027, 8955-SSA and W-2G. Electronic files are transmitted through the FIRE Production System at <https://fire.irs.gov/>. The electronic filing of information returns is not affiliated with any other IRS electronic filing programs. Filers must obtain separate approval to participate in different programs.

The FIRE Production System does not provide fill-in forms, with the exception of:

- **Form 8809**, Application for Extension of Time to File Information Returns
- **Form 4419**, Application for Filing Information Returns Electronically (FIRE)

The FIRE System can accept multiple files for the same type of return. For example, if a company has several branches issuing Forms 1099-INT, it is not necessary to consolidate all the forms into one transmission. Each file may be sent separately. Do not transmit duplicate data.

Electronic reporting of information returns eliminates the need for electronic filers to send paper documents to the IRS. Do not send copies of the paper forms to the IRS for any forms filed electronically. This will result in duplicate filing.

### .02 FIRE System Internet Security Technical Standards

FIRE System Internet Security Technical Standards are:

- HTTPS 1.1 Specification
- TLS 1.2 is implemented using SHA and RSA 1024 bits during the asymmetric handshake

## Sec. 6 Electronic Submissions

### .01 Electronic Submissions

The FIRE System is available for electronic submissions 24 hours a day. For dates of availability, refer to [Part B. Sec. 4, Connecting to FIRE](#).

Standard ASCII code is required for all files. The time required to transmit files varies depending upon your type of connection to the internet.

The acceptable file size for the FIRE Systems cannot exceed one million records per file. The count is the total of the entire file determined by adding together the T, A, B, C, K and F Records. If the file exceeds the limit, the file will be rejected. We recommend you visit the Filing Information Returns Electronically (FIRE) website at <https://fire.irs.gov/> for the latest system status, updates, and alerts.

When sending electronic files larger than 10,000 records, data compression is encouraged. The time required to transmit a file can be reduced up to 95 percent by using compression.

- WinZip and PKZIP are the only acceptable compression packages. The IRS cannot accept self-extracting zip files or compressed files containing multiple files.
- If you are having trouble transmitting files with a scripting process, please contact the IRS at 866-455-7438 (toll-free) for assistance. Listen to all options before making your selection.

Transmitters may create files using self-assigned file name(s). However, the FIRE System will assign a unique filename. Record the FIRE filename from the "Check File Status" page as it is required when assistance is needed. The FIRE filename consists of:

- Submission type (Original, Correction, Replacement, and Test)
- TCC
- Four-digit sequence number. The sequence number will be increased for every file sent
- Example, if this is the first Original file for the calendar year and the TCC is 44444, the IRS assigned filename would be ORIG.44444.0001

Prior year data, original, and corrected, must be filed according to the requirements of this publication. Use the record format for the current year when submitting prior year data. Each tax year must be electronically filed in separate transmissions. However, use the actual year designation of the data in field positions 2-5 of the "T", "A", and "B" Records. Transmitter "T" Record Field position 6, Prior Year Data Indicator, must contain a "P." A separate transmission is required for each tax year. See [Part C. Record Format Specifications and Record Layouts](#).

**Note:** Important filing guidance for tax year 2020 for Form 1099-NEC and Form 1099-MISC reporting prior year nonemployee compensation (NEC) - Refer to [Part A. Sec. 7 Reporting Nonemployee Compensation \(NEC\) in Tax Year 2020](#).

### .02 File Definitions

**It is important to distinguish between the specific types of files:**

**Original file** – Contains information returns that have not been previously reported to the IRS.

**Correction file** – Contains corrections for information returns successfully processed by the IRS with a status of "Good, Released" and you then identified an error with the file. Correction files should only contain records that require a correction, not the entire file.

**Replacement file** – A Replacement file is sent when a "Bad" status is received. After the necessary changes have been made, transmit the entire file through the FIRE Production System as a Replacement file.

**Test File** – Contains data that is formatted to the specifications in Publication 1220 and can only be sent through the FIRE Test System at <https://fire.test.irs.gov/>. **Do not transmit live data in the FIRE Test System.**

## Sec. 6 Electronic Submissions(continued)

### .03 Submission Responses

The results of your electronic transmission(s) will be sent to the email address that was provided on the “Verify Your Filing Information” screen within two business days after a file has been submitted. If using email filtering software, configure software to accept email from [fire@irs.gov](mailto:fire@irs.gov) and [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov).

**Note:** Processing delays may occur during peak filing time frames and you may not get results within two business days. If a file is bad, the transmitter must return to <https://fire.irs.gov/> or <https://fire.test.irs.gov/> to identify the errors. At the main menu, select “Check File Status”.

If a file is "Bad", make necessary changes and resubmit as a Replacement file. You have 60 days from the original transmission date to send a good Replacement file.

**Note:** If an acceptable Replacement file is received within 60 days, the transmission date for the Original file will be used for penalty determination. Original files submitted after the due date or acceptable Replacement files sent beyond the 60 days may result in a late filing penalty.

If the file is good, it is released for mainline processing after ten calendar days from receipt. Contact the IRS by telephone at 866-455-7438 within the ten-day timeframe to stop processing. When you call, you must indicate if you want the file ‘Closed’ or ‘Made Bad’ so that you can send a Replacement file. You will need your TCC and employer identification number (EIN).

## Sec. 7 Test Files

A test file is only required if you are participating in the CF/SF Program for the first time. The submission of a test file is recommended for all new electronic filers to test hardware and software. See [Part B. Sec. 4, Connecting to FIRE](#).

The test file must consist of a sample of each type of record:

- Transmitter "T" Record
- Use the Test Indicator "T" in field position 28 on the "T" Record
- Payer "A" Record
- Multiple Payee "B" Records (at least eleven "B" Records per each "A" Record)
- End of Payer "C" Record
- State Totals "K" Record(s) - if participating in the CF/SF
- End of Transmission "F" Record

**Note:** See [Part C. Record Format Specifications and Record Layouts](#), for record formats.

The IRS will check the file to ensure it meets the specifications outlined in this publication. Current filers may send a test file to ensure the software reflects all required programming changes. However, not all validity, consistency, or math error tests will be conducted.

Provide a valid email address on the "Verify Your Filing Information" page. You will be notified of your file acceptance by email within two days of transmission. When using email filtering software, configure software to accept email from [fire@irs.gov](mailto:fire@irs.gov) and [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov).

It is the transmitter's responsibility to check the results of the submission. See [Part B. Sec. 4, Connecting to FIRE](#).

**Note:** During peak filing periods, the time frame for returning file results may be more than two days.

The following results will be displayed:

- **Good, Federal Reporting** - The test file is good for federal reporting.
- **Good, Federal/State Reporting** - The file is good for the CF/SF.
- **Bad** - The test file contains errors. Click on the filename for a list of the errors.
- **Not Yet Processed** - The file has been received, but results are not available. Please check back in a few days.

## Sec. 8 Common Problems

Item	Issue	Resolution
1	You have not received a file status email.	To receive emails concerning files, processing results, reminders, and notices, set the SPAM filter to receive email from <a href="mailto:fire@irs.gov">fire@irs.gov</a> and <a href="mailto:irs.e-helpmail@irs.gov">irs.e-helpmail@irs.gov</a> . Check the <b>File Status</b> to ensure your information was transmitted. Check " <b>Verify Your Filing Information</b> " page in your FIRE account to ensure the correct email address is displayed.
2	You do not know the status of your submission.	Generally, the results of a file are posted to the FIRE System within two days. If the correct email address was provided on the "Verify Your Filing Information" screen when the file was uploaded, an email will be sent regarding the File Status. If the results in the email indicate "Good, Not Released" and the "Count of Payees" is correct, the filer is finished with this file. If any other results are received, follow the instructions in the "Check File Status" option. If the file contains errors, get an online listing of the errors. If the file status is good, but the file should not be processed, filers should contact the IRS within ten calendar days from the transmission of the file. You must state if you want the file made bad or closed.
3	You received a file status of "Bad."	If a file is "Bad", make necessary changes and resubmit as a Replacement file. You have 60 days from the original transmission date to send a good Replacement file. <b>Note:</b> If an acceptable Replacement file is received within 60 days, the transmission date for the Original file will be used for penalty determination. Original files submitted after the due date or an acceptable Replacement files sent beyond the 60 days may result in a late filing penalty.
4	You received an error that more than one file is compressed within the file.	Only compress one file at a time. For example, if there are ten uncompressed files to send, compress each file separately and send ten separate compressed files.
5	You resent your entire file as a Correction after only a few changes were made.	Only send those returns that need corrections; not the entire file. See <a href="#">Part A. Sec. 11, Corrected Returns</a> .
6	You received an error that the file is formatted as EBCDIC.	All files submitted electronically must be in standard ASCII code.
7	You receive a TCC/TIN mismatch error when entering your TCC/TIN combination in your FIRE Account.	Enter the TIN of the company assigned to the TCC.
8	Transmitter sent the wrong file.	Contact the IRS at 866-455-7438 (toll-free). The IRS may be able to stop the file before it is processed. Listen to all options before making your selection.
9	You sent a file that is in the "Good, Not Released" status and you want to send a different file in place of the previous one.	Contact the IRS at 866-455-7438 (toll-free) to identify options available. The IRS may be able to close the file or change the status to "Bad." Listen to all options before making your selection.



## Sec. 8 Common Problems (continued)

Item	Issue	Resolution
10	You sent a file in PDF format.	All files submitted electronically must be in standard ASCII code. If you have software that is supposed to produce this file, contact the software company to see if their software has the ability to produce a file in the proper format.

## Sec. 9 Common Formatting Errors

Item	Issue	Resolution
1	"C" Record contains Control Totals that do not equal the IRS total of "B" Records.	The "C" Record is a summary record for a type of return for a given payer. The IRS compares the total number of payees and payment amounts in the "B" Records with totals in the "C" Records. The two totals must agree. Do not enter negative amounts except when reporting Forms 1099-B, 1099-OID, or 1099-Q. Money amounts must be numeric and right justified. Unused positions must be zero (0) filled. Do not use blanks in money amount fields.
2	You identified your file as a correction; however, the data is not coded with a "G" or "C" in position 6.	When a file is submitted as a Correction file, there must be a Corrected Return Indicator "G" or "C" in position 6 of the Payee "B" record. See <a href="#">Part A, Sec. 11, Corrected Returns</a> .
3	"A" Record contains missing or invalid TIN in positions 12-20.	The Payer's TIN reported in positions 12-20 of the "A" Record must be a nine-digit number. Do not enter hyphens. The TIN and the First Payer Name Line provided in the "A" Record must correspond.
4	"T" Record, "A" Record and/or "B" Record appear to have an incorrect tax year in positions 2-5.	The tax year in the transmitter, payer, and payee records must reflect the tax year of the information return being reported. For prior tax year data, there must be a "P" in position 6 of the Transmitter "T" Record. This position must be blank for current year.
5	"T" Record has a "T" (for Test) in position 28; however, your file was not sent as a test.	Remove the "T" from position 28 on the "T" record and resubmit as a replacement. <b>CAUTION:</b> Do not remove the "T" from position 1 of the "T" Record, only from position 28.
6	A percentage of your "B" Records contain missing and/or invalid TINs.	TINs entered in positions 12-20 of the Payee "B" records must consist of 9 numeric characters only. Do not enter hyphens. Incorrect formatting of TINs may result in a penalty.
7	A percentage of your Form 1099-R "B" Records contain invalid or missing distribution codes.	When transmitting Form 1099-R, there must be a valid Distribution Code(s) in positions 545-546 of the Payee "B" Record(s). For valid codes and combinations, refer to, Form 1099-R Distribution Code Chart 2020, located in Part C. If only one distribution code is required, enter in position 545 and position 546 must be blank. A blank in position 545 is not acceptable.
8	"A" Record has an incorrect/invalid type of return and/or amount code(s) in positions 26-43.	The Amount Codes used in the "A" Record must correspond with the payment amount fields used in the "B" Record(s). The Amount Codes must be left justified and in ascending order. Unused positions must be blank filled. For example: If the "B" Record(s) show payment amounts in payment amount fields 2, 4, and 7, then the "A" Record must correspond with 2, 4, and 7 in the amount code fields.

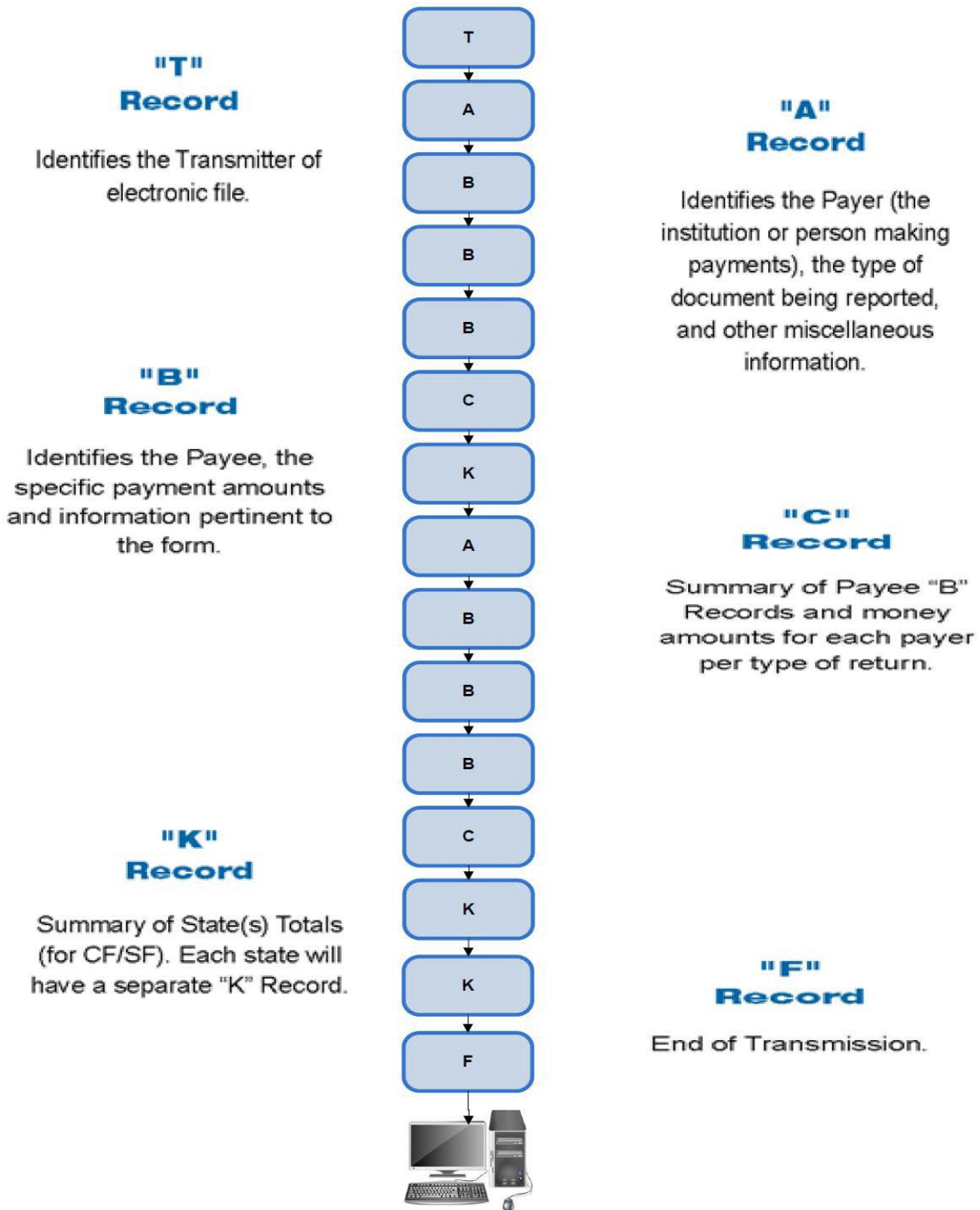


# Part C. | Record Format Specifications and Record Layouts



# File Format

Each record must be 750 positions.



## Sec. 1 Transmitter “T” Record General Field Descriptions

### General Field Descriptions

The Transmitter “T” Record identifies the entity transmitting the electronic file. A Replacement file will be requested if the “T” Record is not present. See File Format Diagram located in [Part C. Record Format Specifications and Record Layouts](#).

- Transmitter “T” Record is the first record on each file and is followed by a Payer “A” Record.
- All records must be a fixed length of 750 positions.
- Do not use punctuation in the name and address fields.
- The Transmitter “T” Record contains critical information when it is necessary for the IRS to contact the transmitter.
- For all fields marked “Required,” the transmitter must provide the information described under General Field Description. For those fields not marked “Required,” a transmitter must allow for the field but may be instructed to enter blanks or zeros in the indicated field positions for the indicated length.
- All alpha characters entered in the “T” Record must be upper case, except an email address which may be case sensitive.

Record Name: Transmitter “T” Record			
Field Position	Field Title	Length	General Field Description
1	Record Type	1	<b>Required.</b> Enter “T.”
2-5	Payment Year	4	<b>Required.</b> Enter “2020.” If reporting prior year data, report the year which applies (2019, 2018, etc.) and set the Prior Year Data Indicator in field position 6.
6	Prior Year Data Indicator	1	<b>Required.</b> Enter “P” only if reporting prior year data. Otherwise, enter a blank.  Do not enter a “P” if the tax year is 2020. The FIRE System accepts 2011 through 2019 for prior years. You cannot mix tax years within a file.
7-15	Transmitter’s TIN	9	<b>Required.</b> Enter the transmitter’s nine-digit taxpayer identification number (TIN).
16-20	Transmitter Control Code	5	<b>Required.</b> Enter the five-character alphanumeric Transmitter Control Code (TCC) assigned by the IRS.
21-27	Blank	7	Enter blanks.
28	Test File Indicator	1	<b>Required for test files only.</b> Enter a “T” if this is a test file. Otherwise, enter a blank.
29	Foreign Entity Indicator	1	Enter “1” (one) if the transmitter is a foreign entity. If the transmitter is not a foreign entity, enter a blank.
30-69	Transmitter Name	40	<b>Required.</b> Enter the transmitter name. Left justify the information and fill unused positions with blanks.
70-109	Transmitter Name (Continuation)	40	Enter any additional information that may be part of the name. Left justify the information and fill unused positions with blanks.

**Record Name: Transmitter "T" Record (continued)**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
110-149	Company Name	40	<b>Required.</b> Enter company name associated with the address in field positions 190-229.
150-189	Company Name (Continuation)	40	Enter any additional information that may be part of the company name.
190-229	Company Mailing Address	40	<b>Required.</b> Enter the mailing address associated with the Company Name in field positions 110-149 where correspondence should be sent. <b>For U.S. address,</b> the payer city, state, and ZIP Code must be reported as a 40-, 2-, and 9-position field, respectively. Filers must adhere to the correct format for the payer city, state, and ZIP Code. <b>For foreign address,</b> filers may use the payer city, state, and ZIP Code as a continuous 51-position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Entity Indicator in position 29 must contain a "1" (one).
230-269	Company City	40	<b>Required.</b> Enter the city, town, or post office where correspondence should be sent.
270-271	Company State	2	<b>Required.</b> Enter U.S. Postal Service state abbreviation. Refer to <a href="#">Part A. Sec. 13, Table 2, State &amp; U.S. Territory Abbreviations.</a>
272-280	Company ZIP Code	9	<b>Required.</b> Enter the nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, left justify the information and fill unused positions with blanks.
281-295	Blank	15	Enter blanks.
296-303	Total Number of Payees	8	Enter the total number of Payee "B" Records reported in the file. Right justify the information and fill unused positions with zeros.
304-343	Contact Name	40	<b>Required.</b> Enter the name of the person to contact when problems with the file or transmission are encountered.
344-358	Contact Telephone Number & Extension	15	<b>Required.</b> Enter the telephone number of the person to contact regarding electronic files. Omit hyphens. If no extension is available, left justify the information and fill unused positions with blanks. Example: The IRS telephone number of 866-455-7438 with an extension of 52345 would be 866455743852345.
359-408	Contact Email Address	50	<b>Required if available.</b> Enter the email address of the person to contact regarding electronic files. If no email address is available, enter blanks. Left justify.

**Record Name: Transmitter "T" Record (continued)**

Field Position	Field Title	Length	General Field Description						
409-499	Blank	91	Enter blanks.						
500-507	Record Sequence Number	8	<b>Required.</b> Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be one (1) since it is the first record on the file and the file can have only one "T" Record. Each record thereafter must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002," the first "B" Record, "00000003," the second "B" Record, "00000004" and so on through the final record of the file, the "F" Record.						
508-517	Blank	10	Enter blanks.						
518	Vendor Indicator	1	<p><b>Required.</b> If the software used to produce this file was provided by a vendor or produced in-house, enter the appropriate code from the table below.</p> <table border="1" data-bbox="781 856 1466 1115"> <thead> <tr> <th>Definition</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Software was purchased from a vendor or other source.</td> <td align="center">V</td> </tr> <tr> <td>Software was produced by in-house programmers.</td> <td align="center">I</td> </tr> </tbody> </table> <p><b>Note:</b> An in-house programmer is defined as an employee or a hired contract programmer. If the software is produced in-house, fields 519-558 titled Vendor Name are not required.</p>	Definition	Indicator	Software was purchased from a vendor or other source.	V	Software was produced by in-house programmers.	I
Definition	Indicator								
Software was purchased from a vendor or other source.	V								
Software was produced by in-house programmers.	I								
519-558	Vendor Name	40	<b>Required.</b> Enter the name of the company from whom the software was purchased. If the software is produced in-house, enter blanks.						
559-598	Vendor Mailing Address	40	<p><b>Required.</b> Enter the mailing address. If the software is produced in-house, enter blanks.</p> <p><b>For U.S. address,</b> the payer city, state, and ZIP Code must be reported as a 40-, 2-, and 9-position field, respectively. Filers must adhere to the correct format for the payer city, state, and ZIP Code.</p> <p><b>For foreign address,</b> filers may use the payer city, state, and ZIP Code as a continuous 51-position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Entity Indicator in position 29 must contain a "1" (one).</p>						
599-638	Vendor City	40	<b>Required.</b> Enter the city, town, or post office. If the software is produced in-house, enter blanks.						



**Record Name: Transmitter "T" Record (continued)**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
639-640	Vendor State	2	<b>Required.</b> Enter U.S. Postal Service state abbreviation. Refer to <a href="#">Part A. Sec. 13, Table 2, State &amp; U.S. Territory Abbreviations</a> . If the software is produced in-house, enter blanks.
641-649	Vendor ZIP Code	9	<b>Required.</b> Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, fill unused positions with blanks. Left justify. If the software is produced in-house, enter blanks.
650-689	Vendor Contact Name	40	<b>Required.</b> Enter the name of the person to contact concerning software questions. If the software is produced in-house, enter blanks.
690-704	Vendor Contact Telephone Number & Extension	15	<b>Required.</b> Enter the telephone number of the person to contact concerning software questions. Omit hyphens. If no extension is available, left justify the information and fill unused positions with blanks. If the software is produced in-house, enter blanks.
705-739	Blank	35	Enter blanks.
740	Vendor Foreign Entity Indicator	1	Enter "1" (one) if the vendor is a foreign entity. Otherwise, enter a blank.
741-748	Blank	8	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed characters (CR/LF).

**Transmitter "T" Record - Record Layout**

Record Type	Payment Year	Prior Year Data Indicator	Transmitter's TIN	Transmitter Control Code	Blank
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1                      2-5                      6                      7-15                      16-20                      21-27

Test File Indicator	Foreign Entity Indicator	Transmitter Name	Transmitter Name (Continuation)	Company Name	Company Name (Continuation)
---------------------	--------------------------	------------------	---------------------------------	--------------	-----------------------------

28                      29                      30-69                      70-109                      110-149                      150-189

Company Mailing Address	Company City	Company State	Company ZIP Code	Blank	Total Number of Payees
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190-229                      230-269                      270-271                      272-280                      281-295                      296-303

Contact Name	Contact Telephone Number & Extension	Contact Email Address	Blank	Record Sequence Number	Blank
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304-343                      344-358                      359-408                      409-499                      500-507                      508-517

Vendor Indicator	Vendor Name	Vendor Mailing Address	Vendor City	Vendor State	Vendor ZIP Code
------------------	-------------	------------------------	-------------	--------------	-----------------

518                      519-558                      559-598                      599-638                      639-640                      641-649

Vendor Contact Name	Vendor Contact Telephone Number & Extension	Blank	Vendor Foreign Entity Indicator	Blank	Blank or CR/LF
---------------------	---	-------	---------------------------------	-------	----------------

650-689                      690-704                      705-739                      740                      741-748                      749-750

## Sec. 2 Payer “A” Record

### General Field Descriptions

The second record on the file must be a Payer “A” Record.

The Payer “A” Record identifies the person making payments. The payer will be held responsible for the completeness, accuracy, and timely submission of electronic files. Examples of a Payer include:

- Recipient of mortgage payments
  - Recipient of student loan interest payments
  - Educational institution
  - Broker
  - Person reporting a real estate transaction
  - Barter exchange
  - Creditor
  - Trustee or issuer of any IRA or MSA plan
  - Lender who acquires an interest in secured property or who has a reason to know that the property has been abandoned
- A transmitter may include Payee “B” Records for more than one payer in a file; however, each group of “B” Records must be preceded by an “A” Record and followed by an End of Payer “C” Record. A single file may contain different types of returns, but the types of returns cannot be intermingled. A separate “A” Record is required for each payer and each type of return being reported.
  - The number of “A” Records depends on the number of payers and the different types of returns being reported. Do not submit separate “A” Records for each payment amount being reported. For example, if a payer is filing Form 1099-DIV to report Amount Codes 1, 2, and 3, all three amount codes should be reported under one “A” Record, not three separate “A” Records.
  - The maximum number of “A” Records allowed in a file is 99,000. All records must be a fixed length of 750 positions. All alpha characters entered in the “A” Record must be upper case.
  - For all fields marked “Required,” the transmitter must provide the information described under General Field Description. For those fields not marked “Required,” a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated field position(s) and for the indicated length.

**Record Name: Payer "A" Record**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
1	Record Type	1	<b>Required.</b> Enter an "A."
2-5	Payment Year	4	<b>Required.</b> Enter "2020." If reporting prior year data, report the year which applies (2019, 2018, etc.).
6	Combined Federal/ State Filing Program	1	<b>Required for CF/SF.</b> Enter "1" (one) if approved and submitting information as part of the CF/SF Program or if submitting a test file in order to obtain approval for the CF/SF Program. Otherwise, enter a blank. <b>Note 1:</b> If the Payer "A" Record is coded for CF/SF, there must be coding in the Payee "B" Records and the State Totals "K" Records. <b>Note 2:</b> If "1" (one) is entered in this field position, be sure to code the Payee "B" Records with the appropriate state code. Refer to <a href="#">Part A. Sec. 12, Table 1, Participating States and Codes</a> , for further information.
7-11	Blank	5	Enter blanks.
12-20	Payer's Taxpayer Identification Number (TIN)	9	<b>Required.</b> Enter the valid nine-digit taxpayer identification number assigned to the payer. Do not enter blanks, hyphens, or alpha characters. Filling the field with all zeros, ones, twos, etc., will result in an incorrect TIN. <b>Note:</b> For foreign entities that are not required to have a TIN, this field must be blank; however, the Foreign Entity Indicator, position 52 of the "A" Record, must be set to one (1).
21-24	Payer Name Control	4	Enter the four characters of the name control or enter blanks. See <a href="#">Part E. Exhibit 1, Name Control</a> .
25	Last Filing Indicator	1	Enter "1" (one) if this is the last year this payer name and TIN will file information returns electronically or on paper. Otherwise, enter a blank.

**Record Name: Payer "A" Record (continued)**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>																																																														
26-27	Type of Return	2	<p><b>Required.</b> Enter the appropriate code. Left justify and fill unused positions with blanks.</p> <table border="1"> <thead> <tr> <th>TYPE OF RETURN</th> <th>CODE</th> </tr> </thead> <tbody> <tr><td>1097-BTC</td><td>BT</td></tr> <tr><td>1098</td><td>3</td></tr> <tr><td>1098-C</td><td>X</td></tr> <tr><td>1098-E</td><td>2</td></tr> <tr><td>1098-F</td><td>FP</td></tr> <tr><td>1098-Q</td><td>QL</td></tr> <tr><td>1098-T</td><td>8</td></tr> <tr><td>1099-A</td><td>4</td></tr> <tr><td>1099-B</td><td>B</td></tr> <tr><td>1099-C</td><td>5</td></tr> <tr><td>1099-CAP</td><td>P</td></tr> <tr><td>1099-DIV</td><td>1</td></tr> <tr><td>1099-G</td><td>F</td></tr> <tr><td>1099-INT</td><td>6</td></tr> <tr><td>1099-K</td><td>MC</td></tr> <tr><td>1099-LS</td><td>LS</td></tr> <tr><td>1099-LTC</td><td>T</td></tr> <tr><td>1099-MISC</td><td>A</td></tr> <tr><td>1099-NEC</td><td>NE</td></tr> <tr><td>1099-OID</td><td>D</td></tr> <tr><td>1099-PATR</td><td>7</td></tr> <tr><td>1099-Q</td><td>Q</td></tr> <tr><td>1099-R</td><td>9</td></tr> <tr><td>1099-S</td><td>S</td></tr> <tr><td>1099-SA</td><td>M</td></tr> <tr><td>1099-SB</td><td>SB</td></tr> <tr><td>3921</td><td>N</td></tr> <tr><td>3922</td><td>Z</td></tr> <tr><td>5498</td><td>L</td></tr> <tr><td>5498-ESA</td><td>V</td></tr> </tbody> </table>	TYPE OF RETURN	CODE	1097-BTC	BT	1098	3	1098-C	X	1098-E	2	1098-F	FP	1098-Q	QL	1098-T	8	1099-A	4	1099-B	B	1099-C	5	1099-CAP	P	1099-DIV	1	1099-G	F	1099-INT	6	1099-K	MC	1099-LS	LS	1099-LTC	T	1099-MISC	A	1099-NEC	NE	1099-OID	D	1099-PATR	7	1099-Q	Q	1099-R	9	1099-S	S	1099-SA	M	1099-SB	SB	3921	N	3922	Z	5498	L	5498-ESA	V
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**Record Name: Payer "A" Record (continued)**

Field Position	Field Title	Length	General Field Description																												
26-27	Type of Return (continued)	2	<p><b>Required.</b> Enter the appropriate code. Left justify and fill unused positions with blanks.</p> <table border="1" data-bbox="863 373 1425 527"> <thead> <tr> <th>TYPE OF RETURN</th> <th>CODE</th> </tr> </thead> <tbody> <tr> <td>5498-SA</td> <td>K</td> </tr> <tr> <td>W-2G</td> <td>W</td> </tr> </tbody> </table>	TYPE OF RETURN	CODE	5498-SA	K	W-2G	W																						
TYPE OF RETURN	CODE																														
5498-SA	K																														
W-2G	W																														
28-43	Amount Codes	16	<p><b>Required.</b> Enter the appropriate amount code(s) for the type of return being reported. In most cases, the box numbers on paper information returns correspond with the amount codes used to file electronically. However, if discrepancies occur, Publication 1220 governs for filing electronically. Enter the amount codes in ascending sequence; numeric characters followed by alphas. Left justify the information and fill unused positions with blanks.</p> <p><b>Note:</b> A type of return and an amount code must be present in every Payer "A" Record even if no money amounts are being reported. For a detailed explanation of the information to be reported in each amount code, refer to the appropriate paper instructions for each form.</p>																												
Amount Codes  <b>Form 1097-BTC, Bond Tax Credit</b>			For Reporting Payments on Form 1097-BTC: <table border="1" data-bbox="779 1144 1464 1848"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr><td>Total Aggregate</td><td>1</td></tr> <tr><td>January payments</td><td>2</td></tr> <tr><td>February payments</td><td>3</td></tr> <tr><td>March payments</td><td>4</td></tr> <tr><td>April payments</td><td>5</td></tr> <tr><td>May payments</td><td>6</td></tr> <tr><td>June payments</td><td>7</td></tr> <tr><td>July payments</td><td>8</td></tr> <tr><td>August payments</td><td>9</td></tr> <tr><td>September payments</td><td>A</td></tr> <tr><td>October payments</td><td>B</td></tr> <tr><td>November payments</td><td>C</td></tr> <tr><td>December payments</td><td>D</td></tr> </tbody> </table>	Amount Type	Amount Code	Total Aggregate	1	January payments	2	February payments	3	March payments	4	April payments	5	May payments	6	June payments	7	July payments	8	August payments	9	September payments	A	October payments	B	November payments	C	December payments	D
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**Record Name: Payer "A" Record (continued)**

Field Position	Field Title	Length	General Field Description														
Amount Codes	<b>Form 1098, Mortgage Interest Statement</b>		<p>For Reporting Payments on Form 1098:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Mortgage interest received from payer(s)/borrower(s)</td> <td align="center">1</td> </tr> <tr> <td>Points paid on the purchase of a principal residence</td> <td align="center">2</td> </tr> <tr> <td>Refund or credit of overpaid interest</td> <td align="center">3</td> </tr> <tr> <td>                     Mortgage Insurance Premium                     <ul style="list-style-type: none"> <li>• If section 163(h)(3)(E) applies for 2020, enter the total premiums of \$600 or more paid (received) in 2020.</li> <li>• If 163(h)(3)(E) does not apply for 2020 leave this box blank.</li> </ul>                     Future developments - For the latest information about developments related to Form 1098 and its instructions, such as legislation enacted after they were published, go to <a href="https://www.irs.gov/forms-pubs/form-1098-mortgage-interest-statement">https://www.irs.gov/forms-pubs/form-1098-mortgage-interest-statement</a>.                 </td> <td align="center">4</td> </tr> <tr> <td>Blank (Filer's use)</td> <td align="center">5</td> </tr> <tr> <td>Outstanding Mortgage Principal</td> <td align="center">6</td> </tr> </tbody> </table>	Amount Type	Amount Code	Mortgage interest received from payer(s)/borrower(s)	1	Points paid on the purchase of a principal residence	2	Refund or credit of overpaid interest	3	Mortgage Insurance Premium <ul style="list-style-type: none"> <li>• If section 163(h)(3)(E) applies for 2020, enter the total premiums of \$600 or more paid (received) in 2020.</li> <li>• If 163(h)(3)(E) does not apply for 2020 leave this box blank.</li> </ul> Future developments - For the latest information about developments related to Form 1098 and its instructions, such as legislation enacted after they were published, go to <a href="https://www.irs.gov/forms-pubs/form-1098-mortgage-interest-statement">https://www.irs.gov/forms-pubs/form-1098-mortgage-interest-statement</a> .	4	Blank (Filer's use)	5	Outstanding Mortgage Principal	6
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Blank (Filer's use)	5																
Outstanding Mortgage Principal	6																
Amount Codes	<b>Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes</b>		<p>For Reporting Payments on Form 1098-C:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Gross proceeds from sales</td> <td align="center">4</td> </tr> <tr> <td>Value of goods or services in exchange for a vehicle</td> <td align="center">6</td> </tr> </tbody> </table> <p><b>Note:</b> If reporting other than "Gross proceeds from sales" or "Value of goods or services in exchange for a vehicle," use Type of Return Code "X" in field positions 26-27 and Amount Code 4 in field position 28 of the "A" Record. All payment amount fields in the Payee "B" record will contain zeros.</p>	Amount Type	Amount Code	Gross proceeds from sales	4	Value of goods or services in exchange for a vehicle	6								
Amount Type	Amount Code																
Gross proceeds from sales	4																
Value of goods or services in exchange for a vehicle	6																

**Record Name: Payer "A" Record (continued)**

<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>																																
Amount Code  <b>Form 1098-E, Student Loan Interest Statement</b>		For Reporting Payments on Form 1098-E:  <table border="1"> <thead> <tr> <th><b>Amount Type</b></th> <th><b>Amount Code</b></th> </tr> </thead> <tbody> <tr> <td>Student loan interest received by the lender</td> <td align="center">1</td> </tr> </tbody> </table>	<b>Amount Type</b>	<b>Amount Code</b>	Student loan interest received by the lender	1																												
<b>Amount Type</b>	<b>Amount Code</b>																																	
Student loan interest received by the lender	1																																	
<b>Amount Codes</b>  <b>Form 1098-F, Fines, Penalties and Other Amounts</b>		For Reporting Payments on Form 1098-F:  <table border="1"> <thead> <tr> <th><b>Amount Type</b></th> <th><b>Amount Code</b></th> </tr> </thead> <tbody> <tr> <td>Total amount required to be paid</td> <td align="center">1</td> </tr> <tr> <td>Restitution/remediation amount</td> <td align="center">2</td> </tr> <tr> <td>Compliance amount</td> <td align="center">3</td> </tr> </tbody> </table>	<b>Amount Type</b>	<b>Amount Code</b>	Total amount required to be paid	1	Restitution/remediation amount	2	Compliance amount	3																								
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Total amount required to be paid	1																																	
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Compliance amount	3																																	
Amount Codes  <b>Form 1098-Q, Qualifying Longevity Annuity Contract Information</b>		For Reporting Payments on Form 1098-Q:  <table border="1"> <thead> <tr> <th><b>Amount Type</b></th> <th><b>Amount Code</b></th> </tr> </thead> <tbody> <tr> <td>January payments</td> <td align="center">1</td> </tr> <tr> <td>February payments</td> <td align="center">2</td> </tr> <tr> <td>March payments</td> <td align="center">3</td> </tr> <tr> <td>April payments</td> <td align="center">4</td> </tr> <tr> <td>May payments</td> <td align="center">5</td> </tr> <tr> <td>June payments</td> <td align="center">6</td> </tr> <tr> <td>July payments</td> <td align="center">7</td> </tr> <tr> <td>August payments</td> <td align="center">8</td> </tr> <tr> <td>September payments</td> <td align="center">9</td> </tr> <tr> <td>October payments</td> <td align="center">A</td> </tr> <tr> <td>November payments</td> <td align="center">B</td> </tr> <tr> <td>December payments</td> <td align="center">C</td> </tr> <tr> <td>Total premiums</td> <td align="center">D</td> </tr> <tr> <td>Annuity amount on start date</td> <td align="center">E</td> </tr> <tr> <td>FMV of QLAC</td> <td align="center">F</td> </tr> </tbody> </table>	<b>Amount Type</b>	<b>Amount Code</b>	January payments	1	February payments	2	March payments	3	April payments	4	May payments	5	June payments	6	July payments	7	August payments	8	September payments	9	October payments	A	November payments	B	December payments	C	Total premiums	D	Annuity amount on start date	E	FMV of QLAC	F
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FMV of QLAC	F																																	



**Record Name: Payer "A" Record (continued)**

Field Title	Length	General Field Description												
Amount Codes  <b>Form 1098-T, Tuition Statement</b>		For Reporting Payments on Form 1098-T:  <table border="1" data-bbox="777 375 1461 869"> <thead> <tr> <th data-bbox="777 375 1260 459">Amount Type</th> <th data-bbox="1260 375 1461 459">Amount Code</th> </tr> </thead> <tbody> <tr> <td data-bbox="777 459 1260 546">Payments received for qualified tuition and related expenses</td> <td data-bbox="1260 459 1461 546">1</td> </tr> <tr> <td data-bbox="777 546 1260 611">Adjustments made for prior year</td> <td data-bbox="1260 546 1461 611">3</td> </tr> <tr> <td data-bbox="777 611 1260 665">Scholarships or grants</td> <td data-bbox="1260 611 1461 665">4</td> </tr> <tr> <td data-bbox="777 665 1260 751">Adjustments to scholarships or grants for a prior year</td> <td data-bbox="1260 665 1461 751">5</td> </tr> <tr> <td data-bbox="777 751 1260 869">Reimbursements or refunds of qualified tuition and related expenses from an insurance contract</td> <td data-bbox="1260 751 1461 869">7</td> </tr> </tbody> </table> <p data-bbox="777 919 1495 1010"><b>Note:</b> Amount Codes 3 and 5 are assumed to be negative. It is not necessary to code with an over punch or dash to indicate a negative reporting.</p>	Amount Type	Amount Code	Payments received for qualified tuition and related expenses	1	Adjustments made for prior year	3	Scholarships or grants	4	Adjustments to scholarships or grants for a prior year	5	Reimbursements or refunds of qualified tuition and related expenses from an insurance contract	7
Amount Type	Amount Code													
Payments received for qualified tuition and related expenses	1													
Adjustments made for prior year	3													
Scholarships or grants	4													
Adjustments to scholarships or grants for a prior year	5													
Reimbursements or refunds of qualified tuition and related expenses from an insurance contract	7													
Amount Codes  <b>Form 1099-A, Acquisition or Abandonment of Secured Property</b>		For Reporting Payments on Form 1099-A:  <table border="1" data-bbox="777 1136 1461 1331"> <thead> <tr> <th data-bbox="777 1136 1271 1220">Amount Type</th> <th data-bbox="1271 1136 1461 1220">Amount Code</th> </tr> </thead> <tbody> <tr> <td data-bbox="777 1220 1271 1274">Balance of principal outstanding</td> <td data-bbox="1271 1220 1461 1274">2</td> </tr> <tr> <td data-bbox="777 1274 1271 1331">Fair market value of the property</td> <td data-bbox="1271 1274 1461 1331">4</td> </tr> </tbody> </table>	Amount Type	Amount Code	Balance of principal outstanding	2	Fair market value of the property	4						
Amount Type	Amount Code													
Balance of principal outstanding	2													
Fair market value of the property	4													

**Record Name: Payer "A" Record (continued)**

Field Position	Field Title	Length	General Field Description																						
	<p>Amount Codes</p> <p><b>Form 1099-B, Proceeds From Broker and Barter Exchange Transactions</b></p>		<p>For Reporting Payments on Form 1099-B:</p> <table border="1" data-bbox="776 306 1461 1129"> <thead> <tr> <th data-bbox="776 306 1279 394">Amount Type</th> <th data-bbox="1279 306 1461 394">Amount Code</th> </tr> </thead> <tbody> <tr> <td data-bbox="776 394 1279 478">Proceeds (For forward contracts, See Note 1)</td> <td data-bbox="1279 394 1461 478">2</td> </tr> <tr> <td data-bbox="776 478 1279 533">Cost or other basis</td> <td data-bbox="1279 478 1461 533">3</td> </tr> <tr> <td data-bbox="776 533 1279 651">Federal income tax withheld (backup withholding). Do not report negative amounts.</td> <td data-bbox="1279 533 1461 651">4</td> </tr> <tr> <td data-bbox="776 651 1279 705">Wash Sale Loss Disallowed</td> <td data-bbox="1279 651 1461 705">5</td> </tr> <tr> <td data-bbox="776 705 1279 760">Bartering</td> <td data-bbox="1279 705 1461 760">7</td> </tr> <tr> <td data-bbox="776 760 1279 844">Profit (or loss) realized in 2020 (See Note 2)</td> <td data-bbox="1279 760 1461 844">9</td> </tr> <tr> <td data-bbox="776 844 1279 928">Unrealized profit (or loss) on open contracts 12/31/2019 (See Note 2)</td> <td data-bbox="1279 844 1461 928">A</td> </tr> <tr> <td data-bbox="776 928 1279 1012">Unrealized profit (or loss) on open contracts 12/31/2020 (See Note 2)</td> <td data-bbox="1279 928 1461 1012">B</td> </tr> <tr> <td data-bbox="776 1012 1279 1066">Aggregate profit (or loss)</td> <td data-bbox="1279 1012 1461 1066">C</td> </tr> <tr> <td data-bbox="776 1066 1279 1129">Accrued Market Discount</td> <td data-bbox="1279 1066 1461 1129">D</td> </tr> </tbody> </table> <p><b>Note 1:</b> The payment amount field associated with Amount Code 2 may be used to report a loss from a closing transaction on a forward contract. Refer to the "B" Record - General Field Descriptions and Record Layouts - Payment Amount Fields, for instructions on reporting negative amounts.</p> <p><b>Note 2:</b> Payment amount fields 9, A, B, and C are used for the reporting of regulated futures or foreign currency contracts.</p>	Amount Type	Amount Code	Proceeds (For forward contracts, See Note 1)	2	Cost or other basis	3	Federal income tax withheld (backup withholding). Do not report negative amounts.	4	Wash Sale Loss Disallowed	5	Bartering	7	Profit (or loss) realized in 2020 (See Note 2)	9	Unrealized profit (or loss) on open contracts 12/31/2019 (See Note 2)	A	Unrealized profit (or loss) on open contracts 12/31/2020 (See Note 2)	B	Aggregate profit (or loss)	C	Accrued Market Discount	D
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Aggregate profit (or loss)	C																								
Accrued Market Discount	D																								

**Record Name: Payer "A" Record (continued)**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>	
Amount Codes	<b>Form 1099-C, Cancellation of Debt</b>		For Reporting Payments on Form 1099-C:	
			<b>Amount Type</b>	<b>Amount Code</b>
			Amount of debt discharged	2
			Interest included in Amount Code 2	3
			Fair market value of property. Use only if a combined Form 1099-A and 1099-C is being filed.	
Amount Code	<b>Form 1099-CAP, Changes in Corporate Control and Capital Structure</b>		For Reporting Payments on Form 1099-CAP:	
			<b>Amount Type</b>	<b>Amount Code</b>
			Aggregate amount received	
			2	
Amount Codes	<b>Form 1099-DIV, Dividends and Distributions</b>		For Reporting Payments on Form 1099-DIV:	
			<b>Amount Type</b>	<b>Amount Code</b>
			Total ordinary dividends	1
			Qualified dividends	2
			Total capital gain distribution	3
			Section 199A Dividends	5
			Unrecaptured Section 1250 gain	6
			Section 1202 gain	7
			Collectibles (28%) rate gain	8
			Nondividend distributions	9
			Federal income tax withheld	A
			Investment expenses	B
			Foreign tax paid	C
			Cash liquidation distributions	D
	Non-cash liquidation distributions	E		
	Exempt interest dividends	F		
	Specified private activity bond interest dividends	G		

**Record Name: Payer "A" Record (continued)**

Field Position	Field Title	Length	General Field Description																
Amount Codes	<b>Form 1099-G, Certain Government Payments</b>		For Reporting Payments on Form 1099-G: <table border="1" data-bbox="776 338 1463 968"> <thead> <tr> <th data-bbox="776 338 1248 394">Amount Type</th> <th data-bbox="1248 338 1463 394">Amount Code</th> </tr> </thead> <tbody> <tr> <td data-bbox="776 394 1248 449">Unemployment compensation</td> <td data-bbox="1248 394 1463 449">1</td> </tr> <tr> <td data-bbox="776 449 1248 535">State or local income tax refunds, credits, or offsets</td> <td data-bbox="1248 449 1463 535">2</td> </tr> <tr> <td data-bbox="776 535 1248 716">Federal income tax withheld (backup withholding or voluntary withholding on unemployment compensation of Commodity Credit Corporation Loans or certain crop disaster payments)</td> <td data-bbox="1248 535 1463 716">4</td> </tr> <tr> <td data-bbox="776 716 1248 802">Reemployment Trade Adjustment Assistance (RTAA) programs</td> <td data-bbox="1248 716 1463 802">5</td> </tr> <tr> <td data-bbox="776 802 1248 856">Taxable grants</td> <td data-bbox="1248 802 1463 856">6</td> </tr> <tr> <td data-bbox="776 856 1248 911">Agriculture payments</td> <td data-bbox="1248 856 1463 911">7</td> </tr> <tr> <td data-bbox="776 911 1248 968">Market gain</td> <td data-bbox="1248 911 1463 968">9</td> </tr> </tbody> </table>	Amount Type	Amount Code	Unemployment compensation	1	State or local income tax refunds, credits, or offsets	2	Federal income tax withheld (backup withholding or voluntary withholding on unemployment compensation of Commodity Credit Corporation Loans or certain crop disaster payments)	4	Reemployment Trade Adjustment Assistance (RTAA) programs	5	Taxable grants	6	Agriculture payments	7	Market gain	9
Amount Type	Amount Code																		
Unemployment compensation	1																		
State or local income tax refunds, credits, or offsets	2																		
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Taxable grants	6																		
Agriculture payments	7																		
Market gain	9																		

**Record Name: Payer "A" Record (continued)**

Field Position	Field Title	Length	General Field Description																										
Amount Codes	<b>Form 1099-INT, Interest Income</b>		For Reporting Payments on Form 1099-INT: <table border="1" data-bbox="776 365 1463 1199"> <thead> <tr> <th data-bbox="776 365 1248 422">Amount Type</th> <th data-bbox="1248 365 1463 422">Amount Code</th> </tr> </thead> <tbody> <tr> <td data-bbox="776 422 1248 506">Interest income not included in Amount Code 3</td> <td data-bbox="1248 422 1463 506">1</td> </tr> <tr> <td data-bbox="776 506 1248 562">Early withdrawal penalty</td> <td data-bbox="1248 506 1463 562">2</td> </tr> <tr> <td data-bbox="776 562 1248 646">Interest on U.S. Savings Bonds and Treasury obligations</td> <td data-bbox="1248 562 1463 646">3</td> </tr> <tr> <td data-bbox="776 646 1248 730">Federal income tax withheld (backup withholding)</td> <td data-bbox="1248 646 1463 730">4</td> </tr> <tr> <td data-bbox="776 730 1248 787">Investment expenses</td> <td data-bbox="1248 730 1463 787">5</td> </tr> <tr> <td data-bbox="776 787 1248 844">Foreign tax paid</td> <td data-bbox="1248 787 1463 844">6</td> </tr> <tr> <td data-bbox="776 844 1248 900">Tax-exempt interest</td> <td data-bbox="1248 844 1463 900">8</td> </tr> <tr> <td data-bbox="776 900 1248 957">Specified private activity bond</td> <td data-bbox="1248 900 1463 957">9</td> </tr> <tr> <td data-bbox="776 957 1248 1014">Market discount</td> <td data-bbox="1248 957 1463 1014">A</td> </tr> <tr> <td data-bbox="776 1014 1248 1071">Bond premium</td> <td data-bbox="1248 1014 1463 1071">B</td> </tr> <tr> <td data-bbox="776 1071 1248 1127">Bond premium on tax exempt bond</td> <td data-bbox="1248 1071 1463 1127">D</td> </tr> <tr> <td data-bbox="776 1127 1248 1199">Bond premium on Treasury obligation</td> <td data-bbox="1248 1127 1463 1199">E</td> </tr> </tbody> </table>	Amount Type	Amount Code	Interest income not included in Amount Code 3	1	Early withdrawal penalty	2	Interest on U.S. Savings Bonds and Treasury obligations	3	Federal income tax withheld (backup withholding)	4	Investment expenses	5	Foreign tax paid	6	Tax-exempt interest	8	Specified private activity bond	9	Market discount	A	Bond premium	B	Bond premium on tax exempt bond	D	Bond premium on Treasury obligation	E
Amount Type	Amount Code																												
Interest income not included in Amount Code 3	1																												
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Market discount	A																												
Bond premium	B																												
Bond premium on tax exempt bond	D																												
Bond premium on Treasury obligation	E																												

**Record Name: Payer "A" Record (continued)**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>																																
Amount Codes	<b>Form 1099-K, Payment Card and Third Party Network Transactions</b>		For Reporting Payments on Form 1099-K: <table border="1" data-bbox="777 331 1463 1241"> <thead> <tr> <th><b>Amount Type</b></th> <th><b>Amount Code</b></th> </tr> </thead> <tbody> <tr> <td>Gross amount of payment card/third party network transactions</td> <td align="center">1</td> </tr> <tr> <td>Card not present transactions</td> <td align="center">2</td> </tr> <tr> <td>Federal Income tax withheld</td> <td align="center">4</td> </tr> <tr> <td>January payments</td> <td align="center">5</td> </tr> <tr> <td>February payments</td> <td align="center">6</td> </tr> <tr> <td>March payments</td> <td align="center">7</td> </tr> <tr> <td>April payments</td> <td align="center">8</td> </tr> <tr> <td>May payments</td> <td align="center">9</td> </tr> <tr> <td>June payments</td> <td align="center">A</td> </tr> <tr> <td>July payments</td> <td align="center">B</td> </tr> <tr> <td>August payments</td> <td align="center">C</td> </tr> <tr> <td>September payments</td> <td align="center">D</td> </tr> <tr> <td>October payments</td> <td align="center">E</td> </tr> <tr> <td>November payments</td> <td align="center">F</td> </tr> <tr> <td>December payments</td> <td align="center">G</td> </tr> </tbody> </table>	<b>Amount Type</b>	<b>Amount Code</b>	Gross amount of payment card/third party network transactions	1	Card not present transactions	2	Federal Income tax withheld	4	January payments	5	February payments	6	March payments	7	April payments	8	May payments	9	June payments	A	July payments	B	August payments	C	September payments	D	October payments	E	November payments	F	December payments	G
<b>Amount Type</b>	<b>Amount Code</b>																																		
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August payments	C																																		
September payments	D																																		
October payments	E																																		
November payments	F																																		
December payments	G																																		
Amount Code	<b>Form 1099-LS, Reportable Life Insurance Sale</b>		For Reporting Payments on Form 1099-LS: <table border="1" data-bbox="777 1398 1463 1507"> <thead> <tr> <th><b>Amount Type</b></th> <th><b>Amount Code</b></th> </tr> </thead> <tbody> <tr> <td>Amount paid to payment recipient</td> <td align="center">1</td> </tr> </tbody> </table>	<b>Amount Type</b>	<b>Amount Code</b>	Amount paid to payment recipient	1																												
<b>Amount Type</b>	<b>Amount Code</b>																																		
Amount paid to payment recipient	1																																		
Amount Codes	<b>Form 1099-LTC, Long-Term Care and Accelerated Death Benefits</b>		For Reporting Payments on Form 1099-LTC: <table border="1" data-bbox="777 1682 1463 1866"> <thead> <tr> <th><b>Amount Type</b></th> <th><b>Amount Code</b></th> </tr> </thead> <tbody> <tr> <td>Gross long-term care benefits paid</td> <td align="center">1</td> </tr> <tr> <td>Accelerated death benefits paid</td> <td align="center">2</td> </tr> </tbody> </table>	<b>Amount Type</b>	<b>Amount Code</b>	Gross long-term care benefits paid	1	Accelerated death benefits paid	2																										
<b>Amount Type</b>	<b>Amount Code</b>																																		
Gross long-term care benefits paid	1																																		
Accelerated death benefits paid	2																																		

**Record Name: Payer "A" Record (continued)**

Field Position	Field Title	Length	General Field Description																												
<p>Amount Codes</p> <p><b>Form 1099-MISC, Miscellaneous Income</b></p> <p><b>Note 1:</b> If only reporting a direct sales indicator (see "B" Record field position 547), use Type of Return "A" in field positions 26-27, and Amount Code 1 in field position 28 of the Payer "A" Record. All payment amount fields in the Payee "B" Record will contain zeros.</p> <p><b>Note 2:</b> Do not report timber royalties under a "pay-as-cut" contract; these must be reported on Form 1099-S.</p>			<p>For Reporting Payments on Form 1099-MISC:</p> <table border="1" data-bbox="776 317 1458 1339"> <thead> <tr> <th data-bbox="776 317 1235 373">Amount Type</th> <th data-bbox="1235 317 1458 373">Amount Code</th> </tr> </thead> <tbody> <tr> <td data-bbox="776 373 1235 426">Rents</td> <td data-bbox="1235 373 1458 426">1</td> </tr> <tr> <td data-bbox="776 426 1235 478">Royalties (See Note 2)</td> <td data-bbox="1235 426 1458 478">2</td> </tr> <tr> <td data-bbox="776 478 1235 531">Other income</td> <td data-bbox="1235 478 1458 531">3</td> </tr> <tr> <td data-bbox="776 531 1235 653">Federal income tax withheld (backup withholding or withholding on Indian gaming profits)</td> <td data-bbox="1235 531 1458 653">4</td> </tr> <tr> <td data-bbox="776 653 1235 705">Fishing boat proceeds</td> <td data-bbox="1235 653 1458 705">5</td> </tr> <tr> <td data-bbox="776 705 1235 758">Medical and health care payments</td> <td data-bbox="1235 705 1458 758">6</td> </tr> <tr> <td data-bbox="776 758 1235 848">Substitute payments in lieu of dividends or interest</td> <td data-bbox="1235 758 1458 848">8</td> </tr> <tr> <td data-bbox="776 848 1235 900">Crop insurance proceeds</td> <td data-bbox="1235 848 1458 900">A</td> </tr> <tr> <td data-bbox="776 900 1235 953">Excess golden parachute payment</td> <td data-bbox="1235 900 1458 953">B</td> </tr> <tr> <td data-bbox="776 953 1235 1043">Gross proceeds paid to an attorney in connection with legal services</td> <td data-bbox="1235 953 1458 1043">C</td> </tr> <tr> <td data-bbox="776 1043 1235 1096">Section 409A deferrals</td> <td data-bbox="1235 1043 1458 1096">D</td> </tr> <tr> <td data-bbox="776 1096 1235 1148">Section 409A income</td> <td data-bbox="1235 1096 1458 1148">E</td> </tr> <tr> <td data-bbox="776 1148 1235 1339">                     Prior Year Nonemployee Compensation (NEC) (TY2019 and earlier)                      Note: T Record Field Position 6 must contain a P                 </td> <td data-bbox="1235 1148 1458 1339">G</td> </tr> </tbody> </table>	Amount Type	Amount Code	Rents	1	Royalties (See Note 2)	2	Other income	3	Federal income tax withheld (backup withholding or withholding on Indian gaming profits)	4	Fishing boat proceeds	5	Medical and health care payments	6	Substitute payments in lieu of dividends or interest	8	Crop insurance proceeds	A	Excess golden parachute payment	B	Gross proceeds paid to an attorney in connection with legal services	C	Section 409A deferrals	D	Section 409A income	E	Prior Year Nonemployee Compensation (NEC) (TY2019 and earlier) Note: T Record Field Position 6 must contain a P	G
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Prior Year Nonemployee Compensation (NEC) (TY2019 and earlier) Note: T Record Field Position 6 must contain a P	G																														

**Record Name: Payer "A" Record (continued)**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>						
Amount Codes	Form 1099-NEC, Nonemployee Compensation		<p>For Reporting Payments on Form 1099-NEC: (Tax Year 2020 only)</p> <table border="1" data-bbox="773 348 1458 512"> <thead> <tr> <th data-bbox="773 348 1230 403"><b>Amount Type</b></th> <th data-bbox="1230 348 1458 403"><b>Amount Code</b></th> </tr> </thead> <tbody> <tr> <td data-bbox="773 403 1230 457">Nonemployee Compensation</td> <td data-bbox="1230 403 1458 457">1</td> </tr> <tr> <td data-bbox="773 457 1230 512">Federal Income Tax Withheld</td> <td data-bbox="1230 457 1458 512">4</td> </tr> </tbody> </table>	<b>Amount Type</b>	<b>Amount Code</b>	Nonemployee Compensation	1	Federal Income Tax Withheld	4
<b>Amount Type</b>	<b>Amount Code</b>								
Nonemployee Compensation	1								
Federal Income Tax Withheld	4								



**Record Name: Payer "A" Record (continued)**

Field Position	Field Title	Length	General Field Description																						
Amount Codes	<b>Form 1099-OID, Original Issue Discount</b>		<p>For Reporting Payments on Form 1099-OID:</p> <table border="1" data-bbox="776 338 1463 1066"> <thead> <tr> <th data-bbox="776 338 1235 394">Amount Type</th> <th data-bbox="1235 338 1463 394">Amount Code</th> </tr> </thead> <tbody> <tr> <td data-bbox="776 394 1235 451">Original issue discount for 2020</td> <td data-bbox="1235 394 1463 451">1</td> </tr> <tr> <td data-bbox="776 451 1235 508">Other periodic interest</td> <td data-bbox="1235 451 1463 508">2</td> </tr> <tr> <td data-bbox="776 508 1235 564">Early withdrawal penalty</td> <td data-bbox="1235 508 1463 564">3</td> </tr> <tr> <td data-bbox="776 564 1235 646">Federal income tax withheld (backup withholding)</td> <td data-bbox="1235 564 1463 646">4</td> </tr> <tr> <td data-bbox="776 646 1235 703">Bond premium</td> <td data-bbox="1235 646 1463 703">5</td> </tr> <tr> <td data-bbox="776 703 1235 852">Original issue discount on U.S. Treasury obligations (allows both positive and negative amounts to be reported)</td> <td data-bbox="1235 703 1463 852">6</td> </tr> <tr> <td data-bbox="776 852 1235 909">Investment expenses</td> <td data-bbox="1235 852 1463 909">7</td> </tr> <tr> <td data-bbox="776 909 1235 966">Market discount</td> <td data-bbox="1235 909 1463 966">A</td> </tr> <tr> <td data-bbox="776 966 1235 1022">Acquisition premium</td> <td data-bbox="1235 966 1463 1022">B</td> </tr> <tr> <td data-bbox="776 1022 1235 1066">Tax-Exempt OID</td> <td data-bbox="1235 1022 1463 1066">C</td> </tr> </tbody> </table>	Amount Type	Amount Code	Original issue discount for 2020	1	Other periodic interest	2	Early withdrawal penalty	3	Federal income tax withheld (backup withholding)	4	Bond premium	5	Original issue discount on U.S. Treasury obligations (allows both positive and negative amounts to be reported)	6	Investment expenses	7	Market discount	A	Acquisition premium	B	Tax-Exempt OID	C
Amount Type	Amount Code																								
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Tax-Exempt OID	C																								

**Record Name: Payer "A" Record (continued)**

Field Position	Field Title	Length	General Field Description																														
Amount Codes	<b>Form 1099-PATR, Taxable Distributions Received From Cooperatives</b>		<p>For Reporting Payments on Form 1099-PATR:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Patronage dividends</td> <td align="center">1</td> </tr> <tr> <td>Nonpatronage distributions</td> <td align="center">2</td> </tr> <tr> <td>Per-unit retain allocations</td> <td align="center">3</td> </tr> <tr> <td>Federal income tax withheld (backup withholding)</td> <td align="center">4</td> </tr> <tr> <td>Redeemed nonqualified notices</td> <td align="center">5</td> </tr> <tr> <td>Section 199A(a) deduction</td> <td align="center">6</td> </tr> <tr> <td>Qualified Payments (Sec. 199A(b)(7))</td> <td align="center">B</td> </tr> <tr> <td>Section 199A(a) Qualified items</td> <td align="center">C</td> </tr> <tr> <td>Section 199A(a) SSTB items</td> <td align="center">D</td> </tr> <tr> <td align="center" colspan="2"><b>Pass-Through Credits</b></td> </tr> <tr> <td>Investment credit</td> <td align="center">7</td> </tr> <tr> <td>Work opportunity credit</td> <td align="center">8</td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td>For filer's use for pass-through credits and deduction</td> <td align="center">A</td> </tr> </tbody> </table>	Amount Type	Amount Code	Patronage dividends	1	Nonpatronage distributions	2	Per-unit retain allocations	3	Federal income tax withheld (backup withholding)	4	Redeemed nonqualified notices	5	Section 199A(a) deduction	6	Qualified Payments (Sec. 199A(b)(7))	B	Section 199A(a) Qualified items	C	Section 199A(a) SSTB items	D	<b>Pass-Through Credits</b>		Investment credit	7	Work opportunity credit	8			For filer's use for pass-through credits and deduction	A
Amount Type	Amount Code																																
Patronage dividends	1																																
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Investment credit	7																																
Work opportunity credit	8																																
For filer's use for pass-through credits and deduction	A																																
Amount Codes	<b>Form 1099-Q, Payments From Qualified Education Programs (Under Sections 529 and 530)</b>		<p>For Reporting Payments on Form 1099-Q:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Gross distribution</td> <td align="center">1</td> </tr> <tr> <td>Earnings (or loss)</td> <td align="center">2</td> </tr> <tr> <td>Basis</td> <td align="center">3</td> </tr> </tbody> </table>	Amount Type	Amount Code	Gross distribution	1	Earnings (or loss)	2	Basis	3																						
Amount Type	Amount Code																																
Gross distribution	1																																
Earnings (or loss)	2																																
Basis	3																																

**Record Name: Payer "A" Record (continued)**

Field Position	Field Title	Length	General Field Description																						
Amount Codes	Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		<p>For Reporting Payments on Form 1099-R:</p> <table border="1" data-bbox="792 346 1477 1165"> <thead> <tr> <th data-bbox="792 346 1266 401">Amount Type</th> <th data-bbox="1266 346 1477 401">Amount Code</th> </tr> </thead> <tbody> <tr> <td data-bbox="792 401 1266 455">Gross distribution</td> <td data-bbox="1266 401 1477 455">1</td> </tr> <tr> <td data-bbox="792 455 1266 510">Taxable amount (see Note 1)</td> <td data-bbox="1266 455 1477 510">2</td> </tr> <tr> <td data-bbox="792 510 1266 598">Capital gain (included in Amount Code 2)</td> <td data-bbox="1266 510 1477 598">3</td> </tr> <tr> <td data-bbox="792 598 1266 653">Federal income tax withheld</td> <td data-bbox="1266 598 1477 653">4</td> </tr> <tr> <td data-bbox="792 653 1266 766">Employee contributions/designated Roth contributions or insurance premiums</td> <td data-bbox="1266 653 1477 766">5</td> </tr> <tr> <td data-bbox="792 766 1266 854">Net unrealized appreciation in employer's securities</td> <td data-bbox="1266 766 1477 854">6</td> </tr> <tr> <td data-bbox="792 854 1266 909">Other</td> <td data-bbox="1266 854 1477 909">8</td> </tr> <tr> <td data-bbox="792 909 1266 963">Total employee contributions</td> <td data-bbox="1266 909 1477 963">9</td> </tr> <tr> <td data-bbox="792 963 1266 1077">Traditional IRA/SEP/SIMPLE distribution or Roth conversion (see Note 2)</td> <td data-bbox="1266 963 1477 1077">A</td> </tr> <tr> <td data-bbox="792 1077 1266 1165">Amount allocable to IRR within 5 years</td> <td data-bbox="1266 1077 1477 1165">B</td> </tr> </tbody> </table> <p data-bbox="792 1218 1526 1312"><b>Note 1:</b> If the taxable amount cannot be determined, enter a "1" (one) in position 547 of the "B" Record. Payment Amount 2 must contain zeros.</p> <p data-bbox="792 1323 1526 1543"><b>Note 2:</b> For Form 1099-R, report the Roth conversion or total amount distributed from an IRA, SEP, or SIMPLE in Payment Amount Field A (IRA/SEP/SIMPLE distribution or Roth conversion) of the Payee "B" Record, and generally, the same amount in Payment Amount Field 1 (Gross Distribution). The IRA/SEP/SIMPLE indicator should be set to "1" (one) in field position 548 of the Payee "B" Record.</p>	Amount Type	Amount Code	Gross distribution	1	Taxable amount (see Note 1)	2	Capital gain (included in Amount Code 2)	3	Federal income tax withheld	4	Employee contributions/designated Roth contributions or insurance premiums	5	Net unrealized appreciation in employer's securities	6	Other	8	Total employee contributions	9	Traditional IRA/SEP/SIMPLE distribution or Roth conversion (see Note 2)	A	Amount allocable to IRR within 5 years	B
Amount Type	Amount Code																								
Gross distribution	1																								
Taxable amount (see Note 1)	2																								
Capital gain (included in Amount Code 2)	3																								
Federal income tax withheld	4																								
Employee contributions/designated Roth contributions or insurance premiums	5																								
Net unrealized appreciation in employer's securities	6																								
Other	8																								
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**Record Name: Payer "A" Record (continued)**

Field Position	Field Title	Length	General Field Description								
Amount Codes	<b>Form 1099-S, Proceeds From Real Estate Transactions</b>		<p>For Reporting Payments on Form 1099-S:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Gross proceeds</td> <td align="center">2</td> </tr> <tr> <td>Buyer's part of real estate tax</td> <td align="center">5</td> </tr> </tbody> </table> <p><b>Note:</b> Include payments of timber royalties made under a "pay-as-cut" contract, reportable under IRC Section 6050N. If timber royalties are being reported, enter "TIMBER" in the description field of the "B" Record. If lump-sum timber payments are being reported, enter "LUMP-SUM TIMBER PAYMENT" in the description field of the "B" record.</p>	Amount Type	Amount Code	Gross proceeds	2	Buyer's part of real estate tax	5		
Amount Type	Amount Code										
Gross proceeds	2										
Buyer's part of real estate tax	5										
Amount Codes	<b>Form 1099-SA, Distributions From an HSA, Archer MSA, or Medicare Advantage MSA</b>		<p>For Reporting Distributions on Form 1099-SA:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Gross distribution</td> <td align="center">1</td> </tr> <tr> <td>Earnings on excess contributions</td> <td align="center">2</td> </tr> <tr> <td>Fair market value of the account on the date of death</td> <td align="center">4</td> </tr> </tbody> </table>	Amount Type	Amount Code	Gross distribution	1	Earnings on excess contributions	2	Fair market value of the account on the date of death	4
Amount Type	Amount Code										
Gross distribution	1										
Earnings on excess contributions	2										
Fair market value of the account on the date of death	4										
Amount Codes	<b>Form 1099-SB, Seller's Investment in Life Insurance Contract</b>		<p>For Reporting Information on Form 1099-SB:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Investment in contract</td> <td align="center">1</td> </tr> <tr> <td>Surrender amount</td> <td align="center">2</td> </tr> </tbody> </table>	Amount Type	Amount Code	Investment in contract	1	Surrender amount	2		
Amount Type	Amount Code										
Investment in contract	1										
Surrender amount	2										
Amount Codes	<b>Form 3921, Exercise of a Qualified Incentive Stock Option Under Section 422(b)</b>		<p>For Reporting Information on Form 3921:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Exercise price per share</td> <td align="center">3</td> </tr> <tr> <td>Fair market value of share on exercise date</td> <td align="center">4</td> </tr> </tbody> </table>	Amount Type	Amount Code	Exercise price per share	3	Fair market value of share on exercise date	4		
Amount Type	Amount Code										
Exercise price per share	3										
Fair market value of share on exercise date	4										

**Record Name: Payer "A" Record (continued)**

Field Position	Field Title	Length	General Field Description																												
Amount Codes	<b>Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)</b>		<p>For Reporting Information on Form 3922:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Fair market value per share on grant date</td> <td align="center">3</td> </tr> <tr> <td>Fair market value on exercise date</td> <td align="center">4</td> </tr> <tr> <td>Exercise price per share</td> <td align="center">5</td> </tr> <tr> <td>Exercise price per share determined as if the option was exercised on the date the option was granted</td> <td align="center">8</td> </tr> </tbody> </table>	Amount Type	Amount Code	Fair market value per share on grant date	3	Fair market value on exercise date	4	Exercise price per share	5	Exercise price per share determined as if the option was exercised on the date the option was granted	8																		
Amount Type	Amount Code																														
Fair market value per share on grant date	3																														
Fair market value on exercise date	4																														
Exercise price per share	5																														
Exercise price per share determined as if the option was exercised on the date the option was granted	8																														
Amount Codes	<b>Form 5498, IRA Contribution Information</b>		<p>For Reporting Information on Form 5498:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>IRA contributions (other than amounts in Amount Codes 2, 3, 4, 8, 9, A, C, and D.) (See Note 1 and 2)</td> <td align="center">1</td> </tr> <tr> <td>Rollover contributions</td> <td align="center">2</td> </tr> <tr> <td>Roth conversion amount</td> <td align="center">3</td> </tr> <tr> <td>Recharacterized contributions</td> <td align="center">4</td> </tr> <tr> <td>Fair market value of account</td> <td align="center">5</td> </tr> <tr> <td>Life insurance cost included in Amount Code 1</td> <td align="center">6</td> </tr> <tr> <td>FMV of certain specified assets</td> <td align="center">7</td> </tr> <tr> <td>SEP contributions</td> <td align="center">8</td> </tr> <tr> <td>SIMPLE contributions</td> <td align="center">9</td> </tr> <tr> <td>Roth IRA contributions</td> <td align="center">A</td> </tr> <tr> <td>RMD amount</td> <td align="center">B</td> </tr> <tr> <td>Postponed Contribution</td> <td align="center">C</td> </tr> <tr> <td>Repayments</td> <td align="center">D</td> </tr> </tbody> </table> <p><b>Note 1:</b> If reporting IRA contributions for a participant in a military operation, see the <a href="#">Instructions for Forms 1099-R and 5498</a>.</p> <p><b>Note 2:</b> Also, include employee contributions to an IRA under a SEP plan but not salary reduction contributions. Do not include employer contributions; these are included in Amount Code 8.</p>	Amount Type	Amount Code	IRA contributions (other than amounts in Amount Codes 2, 3, 4, 8, 9, A, C, and D.) (See Note 1 and 2)	1	Rollover contributions	2	Roth conversion amount	3	Recharacterized contributions	4	Fair market value of account	5	Life insurance cost included in Amount Code 1	6	FMV of certain specified assets	7	SEP contributions	8	SIMPLE contributions	9	Roth IRA contributions	A	RMD amount	B	Postponed Contribution	C	Repayments	D
Amount Type	Amount Code																														
IRA contributions (other than amounts in Amount Codes 2, 3, 4, 8, 9, A, C, and D.) (See Note 1 and 2)	1																														
Rollover contributions	2																														
Roth conversion amount	3																														
Recharacterized contributions	4																														
Fair market value of account	5																														
Life insurance cost included in Amount Code 1	6																														
FMV of certain specified assets	7																														
SEP contributions	8																														
SIMPLE contributions	9																														
Roth IRA contributions	A																														
RMD amount	B																														
Postponed Contribution	C																														
Repayments	D																														

**Record Name: Payer "A" Record (continued)**

Field Position	Field Title	Length	General Field Description												
	Amount Codes		For Reporting Information on Form 5498-ESA:												
	<b>Form 5498-ESA, Coverdell ESA Contribution Information</b>		<table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Coverdell ESA contributions</td> <td align="center">1</td> </tr> <tr> <td>Rollover contributions</td> <td align="center">2</td> </tr> </tbody> </table>	Amount Type	Amount Code	Coverdell ESA contributions	1	Rollover contributions	2						
Amount Type	Amount Code														
Coverdell ESA contributions	1														
Rollover contributions	2														
	Amount Codes		For Reporting Information on Form 5498-SA:												
	<b>Form 5498-SA, HSA, Archer MSA or Medicare Advantage MSA Information</b>		<table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Employee or self-employed person's Archer MSA contributions made in 2020 and 2021 for 2020</td> <td align="center">1</td> </tr> <tr> <td>Total contributions made in 2020</td> <td align="center">2</td> </tr> <tr> <td>Total HSA or Archer MSA contributions made in 2021 for 2020</td> <td align="center">3</td> </tr> <tr> <td>Rollover contributions (see Note)</td> <td align="center">4</td> </tr> <tr> <td>Fair market value of HSA, Archer MSA or Medicare Advantage MSA</td> <td align="center">5</td> </tr> </tbody> </table> <p><b>Note:</b> This is the amount of any rollover made to this MSA in 2020 after a distribution from another MSA. For detailed information on reporting. Refer to <a href="#">Instructions for Forms 1099-R and 5498</a>.</p>	Amount Type	Amount Code	Employee or self-employed person's Archer MSA contributions made in 2020 and 2021 for 2020	1	Total contributions made in 2020	2	Total HSA or Archer MSA contributions made in 2021 for 2020	3	Rollover contributions (see Note)	4	Fair market value of HSA, Archer MSA or Medicare Advantage MSA	5
Amount Type	Amount Code														
Employee or self-employed person's Archer MSA contributions made in 2020 and 2021 for 2020	1														
Total contributions made in 2020	2														
Total HSA or Archer MSA contributions made in 2021 for 2020	3														
Rollover contributions (see Note)	4														
Fair market value of HSA, Archer MSA or Medicare Advantage MSA	5														
	Amount Codes		For Reporting Payments on Form W-2G:												
	<b>Form W-2G, Certain Gambling Winnings</b>		<table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Reportable winnings</td> <td align="center">1</td> </tr> <tr> <td>Federal income tax withheld</td> <td align="center">2</td> </tr> <tr> <td>Winnings from identical wagers</td> <td align="center">7</td> </tr> </tbody> </table>	Amount Type	Amount Code	Reportable winnings	1	Federal income tax withheld	2	Winnings from identical wagers	7				
Amount Type	Amount Code														
Reportable winnings	1														
Federal income tax withheld	2														
Winnings from identical wagers	7														

**Record Name: Payer "A" Record (continued)**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>						
44-51	Blank	8	Enter blanks.						
52	Foreign Entity Indicator	1	Enter "1" (one) if the payer is a foreign entity and income is paid by the foreign entity to a U.S. resident. Otherwise, enter a blank.						
53-92	First Payer Name Line	40	<b>Required.</b> Enter the name of the payer whose TIN appears in positions 12-20 of the "A" Record. (The transfer agent's name is entered in the Second Payer Name Line Field, if applicable). Left justify information and fill unused positions with blanks. Delete extraneous information.						
93-132	Second Payer Name Line	40	If position 133 Transfer (or Paying) Agent Indicator contains a "1" (one), this field must contain the name of the transfer or paying agent.  If position 133 contains a "0" (zero), this field may contain either a continuation of the First Payer Name Line or blanks. Left justify the information. Fill unused positions with blanks.						
133	Transfer Agent Indicator	1	<p><b>Required.</b> Enter the appropriate numeric code from the table below.</p> <table border="1"> <thead> <tr> <th><b>Meaning</b></th> <th><b>Code</b></th> </tr> </thead> <tbody> <tr> <td>The entity in the Second Payer Name Line Field is the transfer (or paying) agent.</td> <td align="center">1</td> </tr> <tr> <td>The entity shown is not the transfer (or paying) agent (that is, the Second Payer Name Line Field either contains a continuation of the First Payer Name Line Field or blanks).</td> <td align="center">0</td> </tr> </tbody> </table>	<b>Meaning</b>	<b>Code</b>	The entity in the Second Payer Name Line Field is the transfer (or paying) agent.	1	The entity shown is not the transfer (or paying) agent (that is, the Second Payer Name Line Field either contains a continuation of the First Payer Name Line Field or blanks).	0
<b>Meaning</b>	<b>Code</b>								
The entity in the Second Payer Name Line Field is the transfer (or paying) agent.	1								
The entity shown is not the transfer (or paying) agent (that is, the Second Payer Name Line Field either contains a continuation of the First Payer Name Line Field or blanks).	0								

**Record Name: Payer "A" Record (continued)**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
134-173	Payer Shipping Address	40	<p><b>Required.</b> If position 133 Transfer Agent Indicator is "1" (one), enter the shipping address of the transfer or paying agent. Otherwise, enter the actual shipping address of the payer. The street address includes street number, apartment or suite number, or P.O. Box address if mail is not delivered to a street address. Left justify the information and fill unused positions with blanks.</p> <p>For U.S. addresses, the payer city, state, and ZIP Code must be reported as 40-, 2-, and 9-position fields, respectively. Filers must adhere to the correct format for the payer city, state, and ZIP Code.</p> <p>For foreign addresses, filers may use the payer city, state, and ZIP Code as a continuous 51-position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Entity Indicator in position 52 must contain a "1" (one).</p>
174-213	Payer City	40	<p><b>Required.</b> If the Transfer Agent Indicator in position 133 is a "1" (one), enter the city, town, or post office of the transfer agent. Otherwise, enter payer's city, town, or post office city. Do not enter state and ZIP Code information in this field. Left justify the information and fill unused positions with blanks.</p>
214-215	Payer State	2	<p><b>Required.</b> Enter the valid U.S. Postal Service state abbreviation. Refer to <a href="#">Part A. Sec. 13, Table 2, State &amp; U.S. Territory Abbreviations</a>.</p>
216-224	Payer ZIP Code	9	<p><b>Required.</b> Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, left justify the information and fill unused positions with blanks. For foreign countries, alpha characters are acceptable as long as the filer has entered a "1" (one) in "A" Record, field position 52 Foreign Entity Indicator.</p>
225-239	Payer's Telephone Number & Extension	15	<p>Enter the payer's telephone number and extension. Omit hyphens. Left justify the information and fill unused positions with blanks.</p>
240-499	Blank	260	Enter blanks.



**Record Name: Payer "A" Record (continued)**

500-507	Record Sequence Number	8	<b>Required.</b> Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and the file can have only one "T" Record. Each record thereafter must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002," the first "B" Record, "00000003," the second "B" Record, "00000004" and so on until the final record of the file, the "F" Record.
508-748	Blank	241	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payer "A" Record - Record Layout**

Record Type	Payment Year	Combined Federal/State Filing Program	Blank	Payer's TIN	Payer Name Control
1	2-5	6	7-11	12-20	21-24
Last Filing Indicator	Type of Return	Amount Codes	Blank	Foreign Entity Indicator	First Payer Name Line
25	26-27	28-43	44-51	52	53-92
Second Payer Name Line	Transfer Agent Indicator	Payer Shipping Address	Payer City	Payer State	Payer ZIP Code
93-132	133	134-173	174-213	214-215	216-224
Payer's Telephone Number & Extension	Blank	Record Sequence Number	Blank	Blank or CR/LF	
225-239	240-499	500-507	508-748	749-750	

## Sec. 3 Payee “B” Record

### General Field Descriptions

The “B” Record contains the payment information from information returns.

- The record layout for field positions 1 through 543 is the same for all types of returns.
- Field positions 544 through 750 vary for each type of return to accommodate special fields for individual forms.
- Allow for all 16 Payment Amount Fields. For the fields not used, enter “0” (zeros).
- All records must be a fixed length of 750 positions.
- All alpha characters must be upper case.
- Do not use decimal points (.) to indicate dollars and cents.

For all fields marked “**Required**,” the transmitter must provide the information described under “General Field Description.” For those fields not marked “**Required**,” the transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated field position(s) and for the indicated length.

A field is also provided for Special Data Entries. This field may be used to record information required by state or local governments, or for the personal use of the filer. The IRS does not use the data provided in the Special Data Entries Field; therefore, the IRS program does not check the content or format of the data entered in this field. It is the filer’s option to use the Special Data Entries Field.

Following the Special Data Entries Field, payment fields have been allocated for State Income Tax Withheld and Local Income Tax Withheld. These fields are for the convenience of filers. The information will not be used by the IRS.

Adhere to guidelines listed in [Sec. 12 Combined Federal/State Filing \(CF/SF\) Program](#) if participating in the program.

**Record Name: Payee "B" Record**

Field Position	Field Title	Length	General Field Description								
1	Record Type	1	<b>Required.</b> Enter "B."								
2-5	Payment Year	4	<b>Required.</b> Enter "2020." If reporting prior year data, report the year which applies (2019, 2018, etc.).								
6	Corrected Return Indicator (See Note)	1	<p><b>Required for corrections only.</b> Indicates a corrected return. Enter the appropriate code from the following table.</p> <table border="1"> <thead> <tr> <th>Definition</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>For a one-transaction correction or the first of a two-transaction correction</td> <td>G</td> </tr> <tr> <td>For a second transaction of a two-transaction correction</td> <td>C</td> </tr> <tr> <td>For an original return</td> <td>Blank</td> </tr> </tbody> </table> <p><b>Note:</b> C, G, and non-coded records must be reported using separate Payer "A" Records.</p>	Definition	Code	For a one-transaction correction or the first of a two-transaction correction	G	For a second transaction of a two-transaction correction	C	For an original return	Blank
Definition	Code										
For a one-transaction correction or the first of a two-transaction correction	G										
For a second transaction of a two-transaction correction	C										
For an original return	Blank										
7-10	Name Control	4	<p>If determinable, enter the first four characters of the last name of the person whose TIN is being reported in positions 12-20 of the "B" Record. Otherwise, enter blanks. Last names of less than four characters must be left justified and fill the unused positions with blanks.</p> <p>Special characters and embedded blanks must be removed. Refer to <a href="#">Part E. Exhibit 1, Name Control</a>.</p>								

**Record Name: Payee “B” Record**

Field Position	Field Title	Length	General Field Description																		
11	Type of TIN	1	<p>This field is used to identify the taxpayer identification number (TIN) in positions 12-20 as either an employer identification number (EIN), a social security number (SSN), an individual taxpayer identification number (ITIN) or an adoption taxpayer identification number (ATIN). Enter the appropriate code from the following table:</p> <table border="1"> <thead> <tr> <th>TIN</th> <th>Type of Account</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>EIN</td> <td>A business, organization, some sole proprietors or other entity</td> <td>1</td> </tr> <tr> <td>SSN</td> <td>An individual, including some sole proprietors</td> <td>2</td> </tr> <tr> <td>ITIN</td> <td>An individual required to have a taxpayer identification number but who is not eligible to obtain an SSN</td> <td>2</td> </tr> <tr> <td>ATIN</td> <td>An adopted individual prior to the assignment of a SSN</td> <td>2</td> </tr> <tr> <td>N/A</td> <td>If the type of TIN is not determinable, enter a blank</td> <td>Blank</td> </tr> </tbody> </table>	TIN	Type of Account	Code	EIN	A business, organization, some sole proprietors or other entity	1	SSN	An individual, including some sole proprietors	2	ITIN	An individual required to have a taxpayer identification number but who is not eligible to obtain an SSN	2	ATIN	An adopted individual prior to the assignment of a SSN	2	N/A	If the type of TIN is not determinable, enter a blank	Blank
TIN	Type of Account	Code																			
EIN	A business, organization, some sole proprietors or other entity	1																			
SSN	An individual, including some sole proprietors	2																			
ITIN	An individual required to have a taxpayer identification number but who is not eligible to obtain an SSN	2																			
ATIN	An adopted individual prior to the assignment of a SSN	2																			
N/A	If the type of TIN is not determinable, enter a blank	Blank																			
12-20	Payee’s Taxpayer Identification Number (TIN)	9	<p><b>Required.</b> Enter the nine-digit taxpayer identification number of the payee (SSN, ITIN, ATIN, or EIN). Do not enter hyphens or alpha characters.</p> <p>If an identification number has been applied for but not received, enter blanks. All zeros, ones, twos, etc., will have the effect of an incorrect TIN. If the TIN is not available, enter blanks.</p> <p><b>Note:</b> If the filer is required to report payments made through Foreign Intermediaries and Foreign Flow-Through Entities on Form 1099, refer to <a href="#">General Instructions for Certain Information Returns</a> for reporting instructions.</p>																		

**Record Name: Payee "B" Record (continued)**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
21-40	Payer's Account Number for Payee	20	<p><b>Required</b> if submitting more than one information return of the same type for the same payee. Enter any number assigned by the payer to the payee that can be used by the IRS to distinguish between information returns. This number must be unique for each information return of the same type for the same payee. If a payee has more than one reporting of the same document type, it is vital that each reporting have a unique account number. For example, if a payer has three separate pension distributions for the same payee and three separate Forms 1099-R are filed; three separate unique account numbers are required. A payee's account number may be given a unique sequencing number, such as 01, 02, or A, B, etc., to differentiate each reported information return. Do not use the payee's TIN since this will not make each record unique. This information is critical when corrections are filed. This number will be provided with the backup withholding notification and may be helpful in identifying the branch or subsidiary reporting the transaction. The account number can be any combination of alpha, numeric, or special characters. If fewer than 20 characters are used, filers may either left or right justify, filling the remaining positions with blanks.</p> <p><b>Forms 1099-LS and 1099-SB</b> - use this field to report "Policy Number."</p>
41-44	Payer's Office Code	4	Enter the office code of the payer. Otherwise, enter blanks. For payers with multiple locations, this field may be used to identify the location of the office submitting the information returns. This code will also appear on backup withholding notices.
45-54	Blank	10	Enter blanks.
Payment Amount Fields  (Must be numeric)			<p><b>Required.</b> Filers should allow for all payment amounts. For those not used, enter zeros. Each payment field must contain 12 numeric characters. Each payment amount must contain U.S. dollars and cents. The right-most two positions represent cents in the payment amount fields. Do not enter dollar signs, commas, decimal points, or negative payments, except those items that reflect a loss on Form 1099-B, 1099-OID, or 1099-Q. Positive and negative amounts are indicated by placing a "+" (plus) or "-" (minus) sign in the left-most position of the payment amount field. A negative over punch in the unit's position may be used instead of a minus sign, to indicate a negative amount. If a plus sign, minus sign, or negative over punch is not used, the number is assumed to be positive. Negative over punch cannot be used in PC created files. Payment amounts must be right justified and fill unused positions with zeros.</p>

**Caution:** If payment amounts exceed the 12 field positions allotted, a separate Payee "B" Record must be submitted for the remainder. The files cannot be exactly the same to avoid duplicate filing discrepancies. For example: For Form 1099-K reporting 12,000,000,000.00, the first "B" record would show 8,000,000,000.00 and the second "B" record would show 4,000,000,000.00. One substitute Form 1099-K may be sent to the recipient aggregating the multiple Forms 1099-K.

**Record Name: Payee "B" Record (continued)**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
55-66	Payment Amount 1*	12	The amount reported in this field represents payments for Amount Code 1 in the "A" Record.
67-78	Payment Amount 2*	12	The amount reported in this field represents payments for Amount Code 2 in the "A" Record.
79-90	Payment Amount 3*	12	The amount reported in this field represents payments for Amount Code 3 in the "A" Record.
91-102	Payment Amount 4*	12	The amount reported in this field represents payments for Amount Code 4 in the "A" Record.
103-114	Payment Amount 5*	12	The amount reported in this field represents payments for Amount Code 5 in the "A" Record.
115-126	Payment Amount 6*	12	The amount reported in this field represents payments for Amount Code 6 in the "A" Record.
127-138	Payment Amount 7*	12	The amount reported in this field represents payments for Amount Code 7 in the "A" Record.
139-150	Payment Amount 8*	12	The amount reported in this field represents payments for Amount Code 8 in the "A" Record.
151-162	Payment Amount 9*	12	The amount reported in this field represents payments for Amount Code 9 in the "A" Record.
163-174	Payment Amount A*	12	The amount reported in this field represents payments for Amount Code A in the "A" Record.
175-186	Payment Amount B*	12	The amount reported in this field represents payments for Amount Code B in the "A" Record.
187-198	Payment Amount C*	12	The amount reported in this field represents payments for Amount Code C in the "A" Record.
199-210	Payment Amount D*	12	The amount reported in this field represents payments for Amount Code D in the "A" Record.
211-222	Payment Amount E*	12	The amount reported in this field represents payments for Amount Code E in the "A" Record.
223-234	Payment Amount F*	12	The amount reported in this field represents payments for Amount Code F in the "A" Record.
235-246	Payment Amount G*	12	The amount reported in this field represents payments for Amount Code G in the "A" Record.
<p><b>*Note:</b> If there are discrepancies between the payment amount fields and the boxes on the paper forms, the instructions in this publication must be followed for electronic filing.</p>			
247	Foreign Country Indicator	1	<p>If the address of the payee is in a foreign country, enter a "1" (one) in this field. Otherwise, enter blank. When filers use the foreign country indicator, they may use a free format for the payee city, state, and ZIP Code.</p> <p>Enter information in the following order: city, province or state, postal code, and the name of the country. Do not enter address information in the First or Second Payee Name Lines.</p>

**Record Name: Payee “B” Record (continued)**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
248-287	First Payee Name Line	40	<p><b>Required.</b> Enter the name of the payee (preferably last name first) whose taxpayer identification number (TIN) was provided in positions 12-20 of the Payee “B” Record.</p> <p>Left justify the information and fill unused positions with blanks. If more space is required for the name, use the Second Payee Name Line Field. If reporting information for a sole proprietor, the individual's name must always be present on the First Payee Name Line. The use of the business name is optional in the Second Payee Name Line Field. End the First Payee Name Line with a full word. Extraneous words, titles, and special characters (that is, Mr., Mrs., Dr., period, apostrophe) should be removed from the Payee Name Lines. A hyphen (-) and an ampersand (&amp;) are the only acceptable special characters for First and Second Payee Name Lines.</p> <p><b>Note:</b> If a filer is required to report payments made through Foreign Intermediaries and Foreign Flow-Through Entities on Form 1099, see the <a href="#">General Instructions for Certain Information Returns</a> for reporting instructions.</p>
288-327	Second Payee Name Line	40	<p>If there are multiple payees (for example, partners, joint owners, or spouses), use this field for those names not associated with the TIN provided in positions 12-20 of the “B” Record, or if not enough space was provided in the First Payee Name Line, continue the name in this field. Do not enter address information. It is important that filers provide as much payee information to the IRS as possible to identify the payee associated with the TIN. See the Note under the First Payee Name Line. Left justify the information and fill unused positions with blanks.</p>
328-367	Blank	40	Enter blanks.
368-407	Payee Mailing Address	40	<p><b>Required.</b> Enter the mailing address of the payee.</p> <p>The street address should include number, street, apartment or suite number, or P.O. Box if mail is not delivered to a street address. Left justify the information and fill unused positions with blanks.</p> <p>Do not enter data other than the payee’s mailing address.</p>
408-447	Blank	40	Enter blanks.
448-487	Payee City	40	<p><b>Required.</b> Enter the city, town or post office. Enter APO or FPO if applicable. Do not enter state and ZIP Code information in this field. Left justify the information and fill unused positions with blanks.</p>
488-489	Payee State	2	<p><b>Required.</b> Enter the valid U.S. Postal Service state abbreviations for states or the appropriate postal identifier (AA, AE, or AP). Refer to <a href="#">Part A. Sec 13, Table 2, State &amp; U.S. Territory Abbreviations</a>.</p>

**Record Name: Payee "B" Record (continued)**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
490-498	Payee ZIP Code	9	<p><b>Required.</b> Enter the valid ZIP Code (nine-digit or five-digit) assigned by the U.S. Postal Service.</p> <p>For foreign countries, alpha characters are acceptable as long as the filer has entered a "1" (one) in the Foreign Country Indicator, located in position 247 of the "B" Record. If only the first five-digits are known, left justify the information and fill the unused positions with blanks.</p>
499	Blank	1	Enter blank.
500-507	Record Sequence Number	8	<p><b>Required.</b> Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be one (1), since it is the first record on the file and the file can have only one "T" Record in a file. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002," the first "B" Record, "00000003," the second "B" Record, "00000004", and so on until the final record of the file, the "F" Record.</p>
508-543	Blank	36	Enter blanks.



**Standard Payee "B" Record Format For All Types of Returns, Positions 1-543**

Record Type	Payment Year	Corrected Return Indicator	Name Control	Type of TIN	Payee's TIN
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1                      2-5                      6                      7-10                      11                      12-20

Payer's Account Number for Payee	Payer's Office Code	Blank	Payment Amount 1	Payment Amount 2	Payment Amount 3
----------------------------------	---------------------	-------	------------------	------------------	------------------

21-40                      41-44                      45-54                      55-66                      67-78                      79-90

Payment Amount 4	Payment Amount 5	Payment Amount 6	Payment Amount 7	Payment Amount 8	Payment Amount 9
------------------	------------------	------------------	------------------	------------------	------------------

91-102                      103-114                      115-126                      127-138                      139-150                      151-162

Payment Amount A	Payment Amount B	Payment Amount C	Payment Amount D	Payment Amount E	Payment Amount F
------------------	------------------	------------------	------------------	------------------	------------------

163-174                      175-186                      187-198                      199-210                      211-222                      223-234

Payment Amount G	Foreign Country Indicator	First Payee Name Line	Second Payee Name Line	Blank	Payee Mailing Address
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235-246                      247                      248-287                      288-327                      328-367                      368-407

Blank	Payee City	Payee State	Payee ZIP Code	Blank	Record Sequence Number
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408-447                      448-487                      488-489                      490-498                      499                      500-507

Blank
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508-543

The following sections define the field positions for the different types of returns in the Payee “B” Record (positions 544-750):

Section	Form	Section	Form
1	1097-BTC	17	1099-LTC
2	1098	18	1099-MISC*
3	1098-C	19	1099-NEC
4	1098-E	20	1099-OID*
5	1098-F	21	1099-PATR*
6	1098-Q	22	1099-Q
7	1098-T	23	1099-R*
8	1099-A	24	1099-S
9	1099-B*	25	1099-SA
10	1099-C	26	1099-SB
11	1099-CAP	27	3921
12	1099-DIV*	28	3922
13	1099-G*	29	5498*
14	1099-INT*	30	5498-ESA
15	1099-K*	31	5498-SA
16	1099-LS	32	W-2G
<p>* These forms may be filed through the Combined Federal/State Filing (CF/SF) Program. The IRS will forward these records to participating states for filers who have been approved for the program.</p>			

**(1) Payee “B” Record - Record Layout Positions 544-750 for Form 1097-BTC**

Field Position	Field Title	Length	General Field Description								
544-546	Blank	3	Enter blanks.								
547	Issuer Indicator	1	<p><b>Required.</b> Enter the appropriate indicator from the table below:</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Issuer of bond or its agent filing initial 2020 Form 1097-BTC for credit being reported</td> <td align="center">1</td> </tr> <tr> <td>An entity that received a 2019 Form 1097-BTC for credit being reported</td> <td align="center">2</td> </tr> </tbody> </table>	Usage	Indicator	Issuer of bond or its agent filing initial 2020 Form 1097-BTC for credit being reported	1	An entity that received a 2019 Form 1097-BTC for credit being reported	2		
Usage	Indicator										
Issuer of bond or its agent filing initial 2020 Form 1097-BTC for credit being reported	1										
An entity that received a 2019 Form 1097-BTC for credit being reported	2										
548-555	Blank	8	Enter blanks.								
556	Code	1	<p><b>Required.</b> Enter the appropriate alpha indicator from the table below:</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Account number</td> <td align="center">A</td> </tr> <tr> <td>CUSIP number</td> <td align="center">C</td> </tr> <tr> <td>Unique identification number, not an account/CUSIP number, such as a self-provided identification number</td> <td align="center">O</td> </tr> </tbody> </table>	Usage	Indicator	Account number	A	CUSIP number	C	Unique identification number, not an account/CUSIP number, such as a self-provided identification number	O
Usage	Indicator										
Account number	A										
CUSIP number	C										
Unique identification number, not an account/CUSIP number, such as a self-provided identification number	O										
557-559	Blank	3	Enter blanks.								
560-598	Unique Identifier	39	Enter the unique identifier assigned to the bond. This can be an alphanumeric identifier such as the CUSIP number. Right justify the information and fill unused positions with blanks.								
599-601	Bond Type	3	<p><b>Required.</b> Enter the appropriate indicator from the table.</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Clean Renewable Energy Bond</td> <td align="center">101</td> </tr> <tr> <td>Other</td> <td align="center">199</td> </tr> </tbody> </table>	Usage	Indicator	Clean Renewable Energy Bond	101	Other	199		
Usage	Indicator										
Clean Renewable Energy Bond	101										
Other	199										
602-662	Blank	61	Enter blanks.								
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for filing requirements. You may enter comments here. If this field is not used, enter blanks.								
723-748	Blank	26	Enter blanks.								
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.								

**Payee “B” Record - Record Layout Positions 544-750 for Form 1097-BTC**

Blank	Issuer Indicator	Blank	Code	Blank	Unique Identifier
544-546	547	548-555	556	557-559	560-598
Bond Type	Blank	Special Data Entries	Blank	Blank or CR/LF	
599-601	602-662	663-722	723-748	749-750	

**(2) Payee “B” Record - Record Layout Positions 544-750 for Form 1098**

Field Position	Field Title	Length	General Field Description
544-551	Mortgage Origination Date	8	Enter the date of the Mortgage Origination in YYYYMMDD format.
552	Property Securing Mortgage Indicator	1	Enter “1” (one) if Property Securing Mortgage is the same as payer/borrowers’ address. Otherwise enter a blank.
553-591	Property Address or Description Securing Mortgage	39	Enter the address or description of the property securing the mortgage if different than the payer/borrowers address. Left justify and fill with blanks.
592-630	Other	39	Enter any other item you wish to report to the payer. Examples include: <ul style="list-style-type: none"> <li>• Continuation of Property Address Securing Mortgage</li> <li>• Continuation of Legal Description of Property</li> <li>• Real estate taxes</li> <li>• Insurance paid from escrow</li> <li>• If you are a collection agent, the name of the person for whom you collected the interest</li> </ul> This is a free format field. If this field is not used, enter blanks. You do not have to report to the IRS any information provided in this box. Left justify and fill with blanks.
<p><b>Option:</b> FIRE will allow Field Positions 553-591 and Field Positions 592-630 to be combined as continuous space for reporting ‘Property address or description of property securing the mortgage beginning at Field Position 553 continuing through 630.</p>			

**(2) Payee “B” Record - Record Layout Positions 544-750 for Form 1098 (continued)**

Field Position	Field Title	Length	General Field Description
631-669	Blank	39	Enter blanks.
670-673	Number of Mortgaged Properties	4	If more than one property securing the mortgage, enter the total number of properties secured by this mortgage. If less than two (2), enter blanks. Valid values are 0000 - 9999.
674-722	Special Data Entries	49	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for the filing requirements. If this field is not use, enter blanks.
723-730	Mortgage Acquisition Date	8	Enter the date in format YYYYMMDD if the recipient/lender acquired the mortgage in 2020, show the date of acquisition. (for example, January 5, 2020, would be 20200105)
731-748	Blank	18	Enter blanks.
749-750	Blank	2	Enter blanks.

**Payee “B” Record - Record Layout Positions 544-750 for Form 1098**

Mortgage Origination Date	Property Securing Mortgage Indicator	Property Address or Description Securing Mortgage	Other	Blank
544-551	552	553-591	592-630	631-669

Number of Mortgaged Properties	Special Data Entries	Mortgage Acquisition Date	Blank	Blank
670-673	674-722	723-730	731-748	749-750

**(3) Payee “B” Record - Record Layout Positions 544-750 for Form 1098-C**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
544-545	Blank	2	Enter blanks.
546	Transaction Indicator	1	Enter “1” (one) if the amount reported in Payment Amount Field 4 is an arm’s length transaction to an unrelated party. Otherwise, enter a blank.
547	Transfer After Improvements Indicator	1	Enter “1” (one) if the vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use. Otherwise, enter a blank.
548	Transfer Below Fair Market Value Indicator	1	Enter “1” (one) if the vehicle is transferred to a needy individual for significantly below fair market value. Otherwise, enter a blank.
549-552	Year	4	Enter the year of the vehicle in YYYY format.
553-565	Make	13	Enter the Make of the vehicle. Left justify the information and fill unused positions with blanks.
566-587	Model	22	Enter the Model of the vehicle. Left justify the information and fill unused positions with blanks.
588-612	Vehicle or Other Identification Number	25	Enter the vehicle or other identification number of the donated vehicle. Left justify the information and fill unused positions with blanks.
613-651	Vehicle Description	39	Enter a description of material improvements or significant intervening use and duration of use. Left justify the information and fill unused positions with blanks.
652-659	Date of Contribution	8	Enter the date the contribution was made to an organization, in YYYYMMDD format (for example, January 5, 2020, would be 20200105).

**(3) Payee “B” Record - Record Layout Positions 544-750 for Form 1098-C (continued)**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>						
660	Donee Indicator	1	<p>Enter the appropriate indicator from the following table to report if the donee of the vehicle provides goods or services in exchange for the vehicle.</p> <table border="1"> <thead> <tr> <th><b>Usage</b></th> <th><b>Indicator</b></th> </tr> </thead> <tbody> <tr> <td>Donee provided goods or services</td> <td align="center">1</td> </tr> <tr> <td>Donee did not provide goods or services</td> <td align="center">2</td> </tr> </tbody> </table>	<b>Usage</b>	<b>Indicator</b>	Donee provided goods or services	1	Donee did not provide goods or services	2
<b>Usage</b>	<b>Indicator</b>								
Donee provided goods or services	1								
Donee did not provide goods or services	2								
661	Intangible Religious Benefits Indicator	1	Enter “1” (one) if only intangible religious benefits were provided in exchange for the vehicle. Otherwise, enter a blank.						
662	Deduction \$500 or Less Indicator	1	Enter “1” (one) if under the law the donor cannot claim a deduction of more than \$500 for the vehicle. Otherwise, enter a blank.						
663-722	Special Data Entries	60	You may enter odometer mileage here. Enter as 7 numeric characters. The remaining positions of this field may be used to record information for state and local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for the filing requirements. If this field is not used, enter blanks.						
723-730	Date of Sale	8	Enter the date of sale, in YYYYMMDD format (for example, January 5, 2020, would be 20200105). Do not enter hyphens or slashes.						
731-746	Goods and Services	16	Enter a description of any goods and services received for the vehicle. Otherwise, enter blanks. Left justify information and fill unused positions with blanks.						
747-748	Blank	2	Enter blanks.						
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.						

**Payee “B” Record - Record Layout Positions 544-750 for Form 1098-C**

Blank	Transaction Indicator	Transfer After Improvements Indicator	Transfer Below Fair Market Value Indicator	Year	Make
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544-545                      546                      547                      548                      549-552                      553-565

Model	Vehicle or Other Identification Number	Vehicle Description	Date of Contribution	Donee Indicator	Intangible Religious Benefits Indicator
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566-587                      588-612                      613-651                      652-659                      660                      661

Deduction \$500 or Less Indicator	Special Data Entries	Date of Sale	Goods and Services	Blank	Blank or CR/LF
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662                      663-722                      723-730                      731-746                      747-748                      749-750

**(4) Payee “B” Record - Record Layout Positions 544-750 for Form 1098-E**

Field Position	Field Title	Length	General Field Description
544-546	Blank	3	Enter blanks.
547	Origination Fees/ Capitalized Interest Indicator	1	Enter “1” (one) if the amount reported in Payment Amount Field 1 does not include loan origination fees and/or capitalized interest made before September 1, 2004. Otherwise, enter a blank.
548-662	Blank	115	Enter blanks.
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for the filing requirements. If this field is not used, enter blanks.
723-748	Blank	26	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee “B” Record - Record Layout Positions 544-750 for Form 1098-E**

Blank	Origination Fees/ Capitalized Interest Indicator	Blank	Special Data Entries	Blank	Blank or CR/LF
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544-546                      547                      548-662                      663-722                      723-748                      749-750



**(5) Payee "B" Record – Positions 544-750 for Form 1098-F**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>																				
544-551	Date of Order/Agreement	8	Enter the effective date of the order in YYYYMMDD format (for example, January 5, 2020, would be 20200105).																				
552-590	Jurisdiction	39	Enter the jurisdiction for the fines, penalties, or other amounts being assessed, if applicable.																				
591-629	Case number	39	Enter the case number assigned to the order or agreement, if applicable.																				
630-668	Name or description of matter/suit/agreement	39	Enter a name or description to identify order or agreement.																				
669-674	Payment Code	6	<p>Enter one or more of the following payment codes.</p> <table border="1"> <thead> <tr> <th><b>Usage</b></th> <th><b>Indicator</b></th> </tr> </thead> <tbody> <tr> <td>Multiple Payments</td> <td>A</td> </tr> <tr> <td>Multiple payers/defendants</td> <td>B</td> </tr> <tr> <td>Multiple payees</td> <td>C</td> </tr> <tr> <td>Property included in settlement</td> <td>D</td> </tr> <tr> <td>Payment amount not identified</td> <td>E</td> </tr> <tr> <td>Settlement paid in full as of time of filing</td> <td>F</td> </tr> <tr> <td>No payment received as of time of filing</td> <td>G</td> </tr> <tr> <td>Deferred prosecution agreement</td> <td>H</td> </tr> <tr> <td>Payments to third party at the direction of a government or governmental entity</td> <td>I</td> </tr> </tbody> </table>	<b>Usage</b>	<b>Indicator</b>	Multiple Payments	A	Multiple payers/defendants	B	Multiple payees	C	Property included in settlement	D	Payment amount not identified	E	Settlement paid in full as of time of filing	F	No payment received as of time of filing	G	Deferred prosecution agreement	H	Payments to third party at the direction of a government or governmental entity	I
<b>Usage</b>	<b>Indicator</b>																						
Multiple Payments	A																						
Multiple payers/defendants	B																						
Multiple payees	C																						
Property included in settlement	D																						
Payment amount not identified	E																						
Settlement paid in full as of time of filing	F																						
No payment received as of time of filing	G																						
Deferred prosecution agreement	H																						
Payments to third party at the direction of a government or governmental entity	I																						
675-734	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for the filing requirements. If this field is not used, enter blanks.																				
735-750	Blank	16	Enter blanks.																				

**Payee "B" Record - Record Layout Positions 544-750 for Form 1098-F**

Date of order/agreement	Jurisdiction	Case number	Name or description of matter/suit/agreement	Payment Code
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544-551

552-590

591-629

630-668

669-674

Special Data Entries	Blank
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675-734

735-750

**(6) Payee “B” Record - Record Layout Positions 544-750 for Form 1098-Q**

Field Position	Field Title	Length	General Field Description
544-545	Blank	2	Enter blanks.
546-553	Annuity Start Date	8	Enter the annuity start date in YYYYMMDD format. If the payments have not started, show the annuity amount payable on start date in YYYYMMDD format.
554	Start date may be accelerated Indicator	1	Enter “1” (one) if payments have not yet started and the start date may be accelerated. Otherwise, enter a blank.
<p><b>Note:</b> For field positions 555-578, enter the date of the premium paid each month. If there is more than one payment per month, enter the date of the last payment in the month. The payment amount box for that month will include the total payments for the month.</p>			
555-556	January	2	Enter a two-digit number 01-31. Otherwise, enter blanks.
557-558	February	2	Enter a two-digit number 01-28. Otherwise, enter blanks.
559-560	March	2	Enter a two-digit number 01-31. Otherwise, enter blanks.
561-562	April	2	Enter a two-digit number 01-30. Otherwise, enter blanks.
563-564	May	2	Enter a two-digit number 01-31. Otherwise, enter blanks.
565-566	June	2	Enter a two-digit number 01-30. Otherwise, enter blanks.
567-568	July	2	Enter a two-digit number 01-31. Otherwise, enter blanks.
569-570	August	2	Enter a two-digit number 01-31. Otherwise, enter blanks.
571-572	September	2	Enter a two-digit number 01-30. Otherwise, enter blanks.
573-574	October	2	Enter a two-digit number 01-31. Otherwise, enter blanks.
575-576	November	2	Enter a two-digit number 01-31. Otherwise, enter blanks.
577-578	December	2	Enter a two-digit number 01-31. Otherwise, enter blanks.
579	Blank	1	Enter a blank.
580-618	Name of Plan	39	If the contract was purchased under a plan, enter the name of the plan. Otherwise, enter blanks.
619-638	Plan Number	20	If the contract was purchased under a plan, enter the plan number. Otherwise, enter blanks.
639-647	Plan Sponsor’s Employer Identification Number	9	If the contract was purchased under a plan, enter the nine-digit employer identification number of the plan sponsor. Otherwise, enter blanks.
648-748	Blank	101	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee "B" Record - Record Layout Positions 544-750 for Form 1098-Q**

Blank	Annuity Start Date	Start day may be accelerated Indicator	January	February	March
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544-545

546-553

554

555-556

557-558

559-560

April	May	June	July	August	September
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561-562

563-564

565-566

567-568

569-570

571-572

October	November	December	Blank	Name of Plan	Plan Number
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573-574

575-576

577-578

579

580-618

619-638

Plan Sponsor's Employer Identification Number	Blank	Blank
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639-647

648-748

749-750

**(7) Payee “B” Record - Record Layout Positions 544-750 for Form 1098-T**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
544	Student's taxpayer identification number (TIN Solicitation Certification)	1	<p><b>Required.</b> Enter 1 to certify compliance with applicable TIN solicitation requirements regarding individual student when:</p> <ul style="list-style-type: none"> <li>• Educational institution received a TIN from the individual in response to specific solicitation in the current year, a previous year, or the institution obtained the TIN from the student's application for financial aid or other form (whether in the year for which the form is filed or a prior year) and, in either instance, has no reason to believe the TIN on file in the institution's records is incorrect.</li> <li>• Educational institution files Form 1098-T with this field blank because it has no record of the student's TIN, but only if the institution made the required written TIN solicitation by December 31 of the calendar year for which the Form 1098-T is being filed.</li> </ul> <p>Otherwise, leave blank.</p>
545-546	Blank	2	Enter blanks.
547	Half-time Student Indicator	1	<b>Required.</b> Enter “1” (one) if the student was at least a half-time student during any academic period that began in 2020. Otherwise, enter a blank.
548	Graduate Student Indicator	1	<b>Required.</b> Enter “1” (one) if the student is enrolled exclusively in a graduate level program. Otherwise, enter a blank.
549	Academic Period Indicator	1	Enter “1” (one) if the amount in Payment Amount Field 1 or Payment Amount Field 2 includes amounts for an academic period beginning January through March 2020. Otherwise, enter a blank.
550	Blank	1	Enter a blank.
551-662	Blank	112	Enter blanks.
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for the filing requirements. If this field is not used, enter blanks.
723-748	Blank	26	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee "B" Record – Record Layout Positions 544-750 for Form 1098-T**

Student's taxpayer identification number (TIN Solicitation Certification)	Blank	Half-time Student Indicator	Graduate Student Indicator	Academic Period Indicator	Blank	Blank
544	545-546	547	548	549	550	551-662

Special Data Entries	Blank	Blank or CR/LF
663-722	723-748	749-750

**(8) Payee “B” Record – Record Layout Positions 544-750 for Form 1099-A**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>						
544-546	Blank	3	Enter blanks.						
547	Personal Liability Indicator	1	<p>Enter the appropriate indicator from the table below:</p> <table border="1"> <thead> <tr> <th><b>Usage</b></th> <th><b>Indicator</b></th> </tr> </thead> <tbody> <tr> <td>Borrower was personally liable for repayment of the debt.</td> <td align="center">1</td> </tr> <tr> <td>Borrower was not personally liable for repayment of the debt.</td> <td align="center">Blank</td> </tr> </tbody> </table>	<b>Usage</b>	<b>Indicator</b>	Borrower was personally liable for repayment of the debt.	1	Borrower was not personally liable for repayment of the debt.	Blank
<b>Usage</b>	<b>Indicator</b>								
Borrower was personally liable for repayment of the debt.	1								
Borrower was not personally liable for repayment of the debt.	Blank								
548-555	Date of Lender’s Acquisition or Knowledge of Abandonment	8	Enter the acquisition date of the secured property or the date the lender first knew or had reason to know the property was abandoned, in YYYYMMDD format (for example, January 5, 2020, would be 20200105). Do not enter hyphens or slashes.						
556-594	Description of Property	39	<p>Enter a brief description of the property. For real property, enter the address, or if the address does not sufficiently identify the property, enter the section, lot and block. For personal property, enter the type, make and model (for example, Car-1999 Buick Regal or Office Equipment). Enter “CCC” for crops forfeited on Commodity Credit Corporation loans.</p> <p>If fewer than 39 positions are required, left justify the information and fill unused positions with blanks.</p>						
595-662	Blank	68	Enter blanks.						
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for the filing requirements. If this field is not used, enter blanks.						
723-748	Blank	26	Enter blanks.						
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.						

**Payee “B” Record – Record Layout Positions 544-750 for Form 1099-A**

Blank	Personal Liability Indicator	Date of Lender's Acquisition or Knowledge of Abandonment	Description of Property	Blank	Special Data Entries
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544-546

547

548-555

556-594

595-662

663-722

Blank	Blank or CR/LF
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723-748

749-750

**(9) Payee “B” Record – Record Layout Positions 544-750 for Form 1099-B**

Field Position	Field Title	Length	General Field Description										
544	Second TIN Notice (Optional)	1	Enter “2” (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank.										
545	Noncovered Security Indicator	1	<p>Enter the appropriate indicator from the following table, to identify a Noncovered Security. If not a Noncovered Security, enter a blank.</p> <table border="1"> <thead> <tr> <th align="center">Usage</th> <th align="center">Indicator</th> </tr> </thead> <tbody> <tr> <td>Noncovered Security Basis not reported to the IRS</td> <td align="center">1</td> </tr> <tr> <td>Noncovered Security Basis reported to the IRS</td> <td align="center">2</td> </tr> <tr> <td>Not a Noncovered Security</td> <td align="center">Blank</td> </tr> </tbody> </table>	Usage	Indicator	Noncovered Security Basis not reported to the IRS	1	Noncovered Security Basis reported to the IRS	2	Not a Noncovered Security	Blank		
Usage	Indicator												
Noncovered Security Basis not reported to the IRS	1												
Noncovered Security Basis reported to the IRS	2												
Not a Noncovered Security	Blank												
546	Type of Gain or Loss Indicator	1	<p>Enter the appropriate indicator from the following table to identify the amount reported in Amount Code 2. Otherwise, enter a blank.</p> <table border="1"> <thead> <tr> <th align="center">Usage</th> <th align="center">Indicator</th> </tr> </thead> <tbody> <tr> <td>Short Term</td> <td align="center">1</td> </tr> <tr> <td>Long Term</td> <td align="center">2</td> </tr> <tr> <td>Ordinary &amp; Short Term</td> <td align="center">3</td> </tr> <tr> <td>Ordinary &amp; Long Term</td> <td align="center">4</td> </tr> </tbody> </table>	Usage	Indicator	Short Term	1	Long Term	2	Ordinary & Short Term	3	Ordinary & Long Term	4
Usage	Indicator												
Short Term	1												
Long Term	2												
Ordinary & Short Term	3												
Ordinary & Long Term	4												



**(9) Payee “B” Record – Record Layout Positions 544-750 for Form 1099-B (continued)**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>						
547	Gross Proceeds Indicator	1	<p>Enter the appropriate indicator from the following table to identify the amount reported in Amount Code 2. Otherwise, enter a blank.</p> <table border="1"> <thead> <tr> <th><b>Usage</b></th> <th><b>Indicator</b></th> </tr> </thead> <tbody> <tr> <td>Gross proceeds</td> <td align="center">1</td> </tr> <tr> <td>Gross proceeds less commissions and option premiums</td> <td align="center">2</td> </tr> </tbody> </table>	<b>Usage</b>	<b>Indicator</b>	Gross proceeds	1	Gross proceeds less commissions and option premiums	2
<b>Usage</b>	<b>Indicator</b>								
Gross proceeds	1								
Gross proceeds less commissions and option premiums	2								
548-555	Date Sold or Disposed	8	<p>Enter blanks if this is an aggregate transaction. For broker transactions, enter the trade date of the transaction. For barter exchanges, enter the date when cash, property, a credit, or scrip is actually or constructively received in YYYYMMDD format (for example, January 5, 2020, would be 20200105). Do not enter hyphens or slashes.</p>						
556-568	CUSIP Number	13	<p>Enter blanks if this is an aggregate transaction. Enter “0s” (zeros) if the number is not available. For broker transactions only, enter the CUSIP (Committee on Uniform Security Identification Procedures) number of the item reported for Amount Code 2 (Proceeds). Right justify the information and fill unused positions with blanks.</p>						
569-607	Description of Property	39	<ul style="list-style-type: none"> <li>• For broker transactions, enter a brief description of the disposition item (e.g., 100 shares of XYZ Corp).</li> <li>• For regulated futures and forward contracts, enter “RFC” or other appropriate description.</li> <li>• For bartering transactions, show the services or property provided.</li> </ul> <p>If fewer than 39 characters are required, left justify information and fill unused positions with blanks.</p>						
608-615	Date Acquired	8	<p>Enter the date of acquisition in the format YYYYMMDD (for example, January 5, 2020, would be 20200105). Do not enter hyphens or slashes.</p> <p>Enter blanks if this is an aggregate transaction.</p>						
616	Loss Not Allowed Indicator	1	<p>Enter “1” (one) if the recipient is unable to claim a loss on their tax return based on dollar amount in Amount Code 2 (Proceeds). Otherwise, enter a blank.</p>						

**(9) Payee “B” Record – Record Layout Positions 544-750 for Form 1099-B (continued)**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>												
617	Applicable check box of Form 8949	1	<p>Enter one of the following indicators. Otherwise, enter a blank.</p> <table border="1"> <thead> <tr> <th><b>Usage</b></th> <th><b>Indicator</b></th> </tr> </thead> <tbody> <tr> <td>Short-term transaction for which the cost or other basis is being reported to the IRS</td> <td>A</td> </tr> <tr> <td>Short-term transaction for which the cost or other basis is not being reported to the IRS</td> <td>B</td> </tr> <tr> <td>Long-term transaction for which the cost or other basis is being reported to the IRS</td> <td>D</td> </tr> <tr> <td>Long-term transaction for which the cost or other basis is not being reported to the IRS</td> <td>E</td> </tr> <tr> <td>Transaction - if you cannot determine whether the recipient should check box B or Box E on Form 8949 because the holding period is unknown</td> <td>X</td> </tr> </tbody> </table>	<b>Usage</b>	<b>Indicator</b>	Short-term transaction for which the cost or other basis is being reported to the IRS	A	Short-term transaction for which the cost or other basis is not being reported to the IRS	B	Long-term transaction for which the cost or other basis is being reported to the IRS	D	Long-term transaction for which the cost or other basis is not being reported to the IRS	E	Transaction - if you cannot determine whether the recipient should check box B or Box E on Form 8949 because the holding period is unknown	X
<b>Usage</b>	<b>Indicator</b>														
Short-term transaction for which the cost or other basis is being reported to the IRS	A														
Short-term transaction for which the cost or other basis is not being reported to the IRS	B														
Long-term transaction for which the cost or other basis is being reported to the IRS	D														
Long-term transaction for which the cost or other basis is not being reported to the IRS	E														
Transaction - if you cannot determine whether the recipient should check box B or Box E on Form 8949 because the holding period is unknown	X														
618	Applicable checkbox for Collectables	1	Enter “1” (one) if reporting proceeds from Collectibles. Otherwise enter blank.												
619	FATCA Filing Requirement Indicator	1	Enter "1" (one) if there is a FATCA Filing Requirement. Otherwise, enter a blank.												
620	Applicable Checkbox for QOF	1	Enter a “1” (one) if reporting proceeds from QOF. Otherwise, enter a blank.												
621-662	Blank	42	Enter blanks.												
663-722	Special Data Entries	60	If this field is not used, enter blanks. Report the corporation's name, address, city, state, and ZIP code in the Special Data Entries field. This portion of the “B” Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements.												

**(9) Payee “B” Record – Record Layout Positions 544-750 for Form 1099-B (continued)**

Field Position	Field Title	Length	General Field Description
723-734	State Income Tax Withheld	12	The payment amount must be right justified and unused positions must be zero-filled. State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries field.
735-746	Local Income Tax Withheld	12	The payment amount must be right justified and unused positions must be zero-filled. Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field.
747-748	Combined Federal/State Code	2	Enter the valid CF/SF code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Enter the valid state code from <a href="#">Part A. Sec. 12, Table 1, Participating States and Codes</a> . Enter blanks for payers or states not participating in this program.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee “B” Record - Record Layout Positions 544-750 for Form 1099-B**

Second TIN Notice (Optional)	Noncovered Security Indicator	Type of Gain or Loss Indicator	Gross Proceeds Indicator	Date Sold or Disposed	CUSIP Number
544	545	546	547	548-555	556-568

Description of Property	Date Acquired	Loss Not Allowed Indicator	Applicable check box of Form 8949	Applicable check box for Collectables	FATCA Filing Requirement Indicator
569-607	608-615	616	617	618	619

Applicable Checkbox for QOF	Blank	Special Data Entries	State Income Tax Withheld	Local Income Tax Withheld	Combined Federal/State Code
620	621-662	663-722	723-734	735-746	747-748

Blank or CR/LF
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749-750

**(10) Payee “B” Record - Record Layout Positions 544-750 for Form 1099-C**

Field Position	Field Title	Length	General Field Description																		
544-546	Blank	3	Enter blanks.																		
547	Identifiable Event Code	1	<p><b>Required.</b> Enter the appropriate indicator from the following table:</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Bankruptcy</td> <td>A</td> </tr> <tr> <td>Other Judicial Debt Relief</td> <td>B</td> </tr> <tr> <td>Statute of limitations or expiration of deficiency period</td> <td>C</td> </tr> <tr> <td>Foreclosure election</td> <td>D</td> </tr> <tr> <td>Debt relief from probate or similar proceeding</td> <td>E</td> </tr> <tr> <td>By agreement</td> <td>F</td> </tr> <tr> <td>Creditor’s debt collection policy</td> <td>G</td> </tr> <tr> <td>Other actual discharge before identifiable event</td> <td>H</td> </tr> </tbody> </table>	Usage	Indicator	Bankruptcy	A	Other Judicial Debt Relief	B	Statute of limitations or expiration of deficiency period	C	Foreclosure election	D	Debt relief from probate or similar proceeding	E	By agreement	F	Creditor’s debt collection policy	G	Other actual discharge before identifiable event	H
Usage	Indicator																				
Bankruptcy	A																				
Other Judicial Debt Relief	B																				
Statute of limitations or expiration of deficiency period	C																				
Foreclosure election	D																				
Debt relief from probate or similar proceeding	E																				
By agreement	F																				
Creditor’s debt collection policy	G																				
Other actual discharge before identifiable event	H																				
548-555	Date of Identifiable Event	8	Enter the date the debt was canceled in YYYYMMDD format (for example, January 5, 2020, would be 20200105). Do not enter hyphens or slashes.																		
556-594	Debt Description	39	Enter a description of the origin of the debt, such as student loan, mortgage, or credit card expenditure. If a combined Form 1099-C and 1099-A is being filed, also enter a description of the property.																		
595	Personal Liability Indicator	1	Enter “1” (one) if the borrower is personally liable for repayment, or enter a blank if not personally liable for repayment.																		
596-662	Blank	67	Enter blanks.																		
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.																		
723-748	Blank	26	Enter blanks.																		
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.																		

**Payee "B" Record - Record Layout Positions 544-750 for Form 1099-C**

Blank	Identifiable Event Code	Date of Identifiable Event	Debt Description	Personal Liability Indicator	Blank
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544-546

547

548-555

556-594

595

596-662

Special Data Entries	Blank	Blank or CR/LF
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663-722

723-748

749-750

**(11) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-CAP**

Field Position	Field Title	Length	General Field Description
544-547	Blank	4	Enter blanks.
548-555	Date of Sale or Exchange	8	Enter the date the stock was exchanged for cash, stock in the successor corporation, or other property received in YYYYMMDD format (for example, January 5, 2020, would be 20200105). Do not enter hyphens or slashes.
556-607	Blank	52	Enter blanks.
608-615	Number of Shares Exchanged	8	Enter the number of shares of the corporation's stock which were exchanged in the transaction. Report whole numbers only. Right justify the information and fill unused positions with zeros.
616-625	Classes of Stock Exchanged	10	Enter the class of stock that was exchanged. Left justify the information and fill unused positions with blanks.
626-662	Blank	37	Enter blanks.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-748	Blank	26	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee "B" Record - Record Layout Positions 544-750 for Form 1099-CAP**

Blank	Date of Sale or Exchange	Blank	Number of Shares Exchanged	Classes of Stock Exchanged	Blank
544-547	548-555	556-607	608-615	616-625	626-662
Special Data Entries	Blank	Blank or CR/LF			
663-722	723-748	749-750			

**(12) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-DIV**

Field Position	Field Title	Length	General Field Description
544	Second TIN Notice (Optional)	1	Enter "2" (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank.
545-546	Blank	2	Enter blanks.
547-586	Foreign Country or U.S. Possession	40	Enter the name of the foreign country or U.S. possession to which the withheld foreign tax (Amount Code C) applies. Otherwise, enter blanks.
587	FATCA Filing Requirement Indicator	1	Enter "1" (one) if there is a FATCA filing requirement. Otherwise, enter a blank.
588-662	Blank	75	Enter blanks.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions must be zero-filled.

**(12) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-DIV (continued)**

Field Position	Field Title	Length	General Field Description
747-748	Combined Federal/State Code	2	Enter the valid CF/SF Code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Enter the valid state code from <a href="#">Part A. Sec. 12, Table 1, Participating States and Codes</a> . Enter Blanks for payers or states not participating in this program.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee "B" Record - Record Layout Positions 544-750 for Form 1099-DIV**

Second TIN Notice (Optional)	Blank	Foreign Country or U.S. Possession	FATCA Filing Requirement Indicator	Blank	Special Data Entries
544	545-546	547-586	587	588-662	663-722

State Income Tax Withheld	Local Income Tax Withheld	Combined Federal/State Code	Blank or CR/LF
723-734	735-746	747-748	749-750

**(13) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-G**

Field Position	Field Title	Length	General Field Description						
544	Second TIN Notice (Optional)	1	Enter "2" (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank.						
545-546	Blank	2	Enter blanks.						
547	Trade or Business Indicator	1	Enter "1" (one) to indicate the state or local income tax refund, credit, or offset (Amount Code 2) is attributable to income tax that applies exclusively to income from a trade or business. <table border="1" data-bbox="792 1598 1479 1852"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Income tax refund applies exclusively to a trade or business</td> <td align="center">1</td> </tr> <tr> <td>Income tax refund is a general tax refund</td> <td align="center">Blank</td> </tr> </tbody> </table>	Usage	Indicator	Income tax refund applies exclusively to a trade or business	1	Income tax refund is a general tax refund	Blank
Usage	Indicator								
Income tax refund applies exclusively to a trade or business	1								
Income tax refund is a general tax refund	Blank								

**(13) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-G (continued)**

Field Position	Field Title	Length	General Field Description
548-551	Tax Year of Refund	4	Enter the tax year for which the refund, credit, or offset (Amount Code 2) was issued. The tax year must reflect the tax year for which the refund was made, not the tax year of Form 1099-G. The tax year must be in four-position format of YYYY (for example, 2015). The valid range of years for the refund is 2010 through 2019. <b>Note:</b> This data is not considered prior year data since it is required to be reported in the current tax year. Do NOT enter "P" in the field position 6 of Transmitter "T" Record.
552-662	Blank	111	Enter blanks.
663-722	Special Data Entries	60	You may enter your routing and transit number (RTN) here. This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions must be zero-filled.
747-748	Combined Federal/State Code	2	Enter the valid CF/SF Code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Refer to <a href="#">Part A. Sec. 12, Table 1, Participating States and Codes</a> . For those payers or states not participating in this program, enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee "B" Record - Record Layout Positions 544-750 for Form 1099-G**

Second TIN Notice (Optional)	Blank	Trade or Business Indicator	Tax Year of Refund	Blank	Special Data Entries
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544                      545-546                      547                      548-551                      552-662                      663-722

State Income Tax Withheld	Local Income Tax Withheld	Combined Federal/State Code	Blank or CR/LF
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723-734                      735-746                      747-748                      749-750



(14) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-INT

Field Position	Field Title	Length	General Field Description
544	Second TIN Notice (Optional)	1	Enter "2" (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank.
545-546	Blank	2	Enter blanks.
547-586	Foreign Country or U.S. Possession	40	Enter the name of the foreign country or U.S. possession to which the withheld foreign tax (Amount Code 6) applies. Otherwise, enter blanks.
587-599	CUSIP Number	13	Enter CUSIP Number. If the tax-exempt interest is reported in the aggregate for multiple bonds or accounts, enter VARIOUS. Right justify the information and fill unused positions with blanks.
600	FATCA Filing Requirement Indicator	1	Enter "1" (one) if there is a FATCA filing requirement. Otherwise, enter a blank.
601-662	Blank	62	Enter blanks.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. You may enter your routing and transit number (RTN) here. If this field is not used, enter blanks.
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions zero-filled.
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions zero-filled.
747-748	Combined Federal/State Code	2	Enter the valid state code for the CF/SF if this payee record is to be forwarded to a state agency as part of the CF/SF Program <a href="#">Part A. Sec. 12, Table 1, Participating States and Codes</a> . For those payers or states not participating in this program, enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee "B" Record - Record Layout Positions 544-750 for Form 1099-INT**

Second TIN Notice (Optional)	Blank	Foreign Country or U.S. Possession	CUSIP Number	FATCA Filing Requirement Indicator	Blank
544	545-546	547-586	587-599	600	601-662

Special Data Entries	State Income Tax Withheld	Local Income Tax Withheld	Combined Federal/State Code	Blank or CR/LF
663-722	723-734	735-746	747-748	749-750

**(15) Payee “B” Record - Record Layout Positions 544-750 for Form 1099-K**

Field Position	Field Title	Length	General Field Description						
544	Second TIN Notice (Optional)	1	Enter “2” to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank.						
545-546	Blank	2	Enter blanks.						
547	Type of Filer Indicator	1	<p><b>Required.</b> Enter the appropriate indicator from the following table.</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Payment Settlement Entity (PSE)</td> <td align="center">1</td> </tr> <tr> <td>Electronic Payment Facilitator (EPF)/Other third party</td> <td align="center">2</td> </tr> </tbody> </table>	Usage	Indicator	Payment Settlement Entity (PSE)	1	Electronic Payment Facilitator (EPF)/Other third party	2
Usage	Indicator								
Payment Settlement Entity (PSE)	1								
Electronic Payment Facilitator (EPF)/Other third party	2								
548	Type of Payment Indicator	1	<p><b>Required.</b> Enter the appropriate indicator from the following table.</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Payment Card Payment</td> <td align="center">1</td> </tr> <tr> <td>Third Party Network Payment</td> <td align="center">2</td> </tr> </tbody> </table>	Usage	Indicator	Payment Card Payment	1	Third Party Network Payment	2
Usage	Indicator								
Payment Card Payment	1								
Third Party Network Payment	2								
549-561	Number of Payment Transactions	13	<p><b>Required.</b> Enter the number of payment transactions. Do not include refund transactions.</p> <p>Right justify the information and fill unused positions with zeros.</p>						
562-564	Blank	3	Enter blanks.						
565-604	Payment Settlement Entity’s Name and Phone Number	40	Enter the payment settlement entity’s name and phone number if different from the filer’s name. Otherwise, enter blanks. Left justify the information, and fill unused positions with blanks.						
605-608	Merchant Category Code (MCC)	4	<b>Required.</b> Enter the Merchant Category Code (MCC). All MCCs must contain four numeric characters. If no code is provided, fill unused positions with zeros.						
609-662	Blank	54	Enter blanks.						
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for filing requirements. You may enter your routing and transit number (RTN) here. If this field is not used, enter blanks.						

**(15) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-K (continued)**

Field Position	Field Title	Length	General Field Description
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions must be zero-filled.
747-748	Combined Federal/ State Code	2	Enter the valid CF/SF Code if this payee record is to be forwarded to a state agency as part of the CF/ SF Program. <a href="#">Part A. Sec. 12, Table 1, Participating States and Codes.</a> For those payers or states not participating in this program, enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee "B" Record - Record Layout Positions 544-750 for Form 1099-K**

Second TIN Notice (Optional)	Blank	Type of Filer Indicator	Type of Payment Indicator	Number of Payment Transactions	Blank
544	545-546	547	548	549-561	562-564

Payment Settlement Entity's Name and Phone Number	Merchant Category Code (MCC)	Blank	Special Data Entries	State Income Tax Withheld	Local Income Tax Withheld
565-604	605-608	609-662	663-722	723-734	735-746

Combined Federal/State Code	Blank or CR/LF
747-748	749-750

**(16) Payee "B" Record - Record Layout Positions 544-553 for Form 1099-LS**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
544-545	Blank	2	Enter blanks.
546-553	Date of Sale	8	Enter the Date of Sale in format YYYYMMDD (for example January 5, 2020, would be 20200105). Do not enter hyphens or slashes.
554-662	Blank	109	Enter blanks.
663-701	Issuers Information	39	Enter Issuer's Contact Name.
702-748	Blank	47	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee "B" Record - Record Layout Positions 544-750 for Form 1099-LS**

Blank	Date of Sale	Blank	Issuers Information	Blank	Blank or CR/LF
544-545	546-553	554-662	663-701	702-748	749-750

**(17) Payee “B” Record - Record Layout Positions 544-750 for Form 1099-LTC**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>						
544-546	Blank	3	Enter blanks.						
547	Type of Payment Indicator	1	<p>Enter the appropriate indicator from the following table. Otherwise, enter blanks.</p> <table border="1"> <thead> <tr> <th><b>Usage</b></th> <th><b>Indicator</b></th> </tr> </thead> <tbody> <tr> <td>Per diem</td> <td align="center">1</td> </tr> <tr> <td>Reimbursed amount</td> <td align="center">2</td> </tr> </tbody> </table>	<b>Usage</b>	<b>Indicator</b>	Per diem	1	Reimbursed amount	2
<b>Usage</b>	<b>Indicator</b>								
Per diem	1								
Reimbursed amount	2								
548-556	Social Security Number of Insured	9	<b>Required.</b> Enter the social security number of the insured.						
557-596	Name of Insured	40	<b>Required.</b> Enter the name of the insured.						
597-636	Address of Insured	40	<p><b>Required.</b> Enter the address of the insured. The street address should include number, street, apartment or suite number (or P.O. Box if mail is not delivered to street address). Do not input any data other than the payee’s address. Left justify the information and fill unused positions with blanks.</p> <p>For U.S. addresses, the payee city, state, and ZIP Code must be reported as a 40-, 2-, and 9-position field, respectively. Filers must adhere to the correct format for the insured’s city, state, and ZIP Code.</p> <p>For foreign addresses, filers may use the insured’s city, state, and ZIP Code as a continuous 51-position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Country Indicator in position 247 must contain a “1” (one).</p>						
637-676	City of Insured	40	<b>Required.</b> Enter the city, town, or post office. Left justify the information and fill unused positions with blanks. Enter APO or FPO, if applicable. Do not enter state and ZIP Code information in this field. Left justify the information and fill unused positions with blanks.						
677-678	State of Insured	2	<b>Required.</b> Enter the valid U.S. Postal Service state abbreviations for states or the appropriate postal identifier (AA, AE, or AP). Refer to <a href="#">Part A. Sec. 13, Table 2, State &amp; U.S. Territory Abbreviations</a> .						
679-687	ZIP Code of Insured	9	<b>Required.</b> Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five-digits are known, left justify the information and fill the unused positions with blanks. For foreign countries, alpha characters are acceptable as long as the filer has entered a “1” (one) in the Foreign Country Indicator, located in position 247 of the “B” Record.						

(17) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-LTC (continued)

Field Position	Field Title	Length	General Field Description						
688	Status of Illness Indicator (Optional)	1	Enter the appropriate code from the table below to indicate the status of the illness of the insured. Otherwise, enter blank. <table border="1"><thead><tr><th>Usage</th><th>Indicator</th></tr></thead><tbody><tr><td>Chronically ill</td><td>1</td></tr><tr><td>Terminally ill</td><td>2</td></tr></tbody></table>	Usage	Indicator	Chronically ill	1	Terminally ill	2
Usage	Indicator								
Chronically ill	1								
Terminally ill	2								
689-696	Date Certified (Optional)	8	Enter the latest date of a doctor's certification of the status of the insured's illness in YYYYMMDD format (for example, January 5, 2020, would be 20200105). Do not enter hyphens or slashes.						
697	Qualified Contract Indicator (Optional)	1	Enter "1" (one) if benefits were from a qualified long-term care insurance contract. Otherwise, enter a blank.						
698-722	Blank	25	Enter blanks.						
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. Right justify the information and fill unused positions with zeros.						
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. The payment amount must be right justified and fill unused positions with zeros.						
747-748	Blank	2	Enter blanks.						
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.						

**Payee "B" Record - Record Layout Positions 544-750 for Form 1099-LTC**

Blank	Type of Payment Indicator	Social Security Number of Insured	Name of Insured	Address of Insured	City of Insured
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544-546                      547                      548-556                      557-596                      597-636                      637-676

State of Insured	ZIP Code of Insured	Status of Illness Indicator (Optional)	Date Certified (Optional)	Qualified Contract Indicator (Optional)	Blank
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677-678                      679-687                      688                      689-696                      697                      698-722

State Income Tax Withheld	Local Income Tax Withheld	Blank	Blank or CR/LF
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723-734                      735-746                      747-748                      749-750



(18) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-MISC

Field Position	Field Title	Length	General Field Description
544	Second TIN Notice (Optional)	1	Enter "2" (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank.
545-546	Blank	2	Enter blanks.
547	Direct Sales Indicator (See Note)	1	Enter "1" (one) to indicate sales of \$5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or any other commission basis for resale anywhere other than in a permanent retail establishment. Otherwise, enter a blank. <b>Note:</b> If reporting a direct sales indicator only, use Type of Return "A" in Field Positions 26-27, and Amount Code 1 in Field Position 28 of the Payer "A" Record. All payment amount fields in the Payee "B" Record will contain zeros.
548	FATCA Filing Requirement Indicator	1	Enter "1" (one) if there is FATCA filing requirement. Otherwise, enter a blank.
549-662	Blank	114	Enter blanks.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. The payment amount must be right justified and unused positions must be zero-filled. If not reporting state income tax withheld, this field may be used as a continuation of the Special Data Entries field.
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. The payment amount must be right justified and unused positions must be zero-filled. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field.
747-748	Combined Federal/ State Code	2	Enter the valid CF/SF code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Enter the valid state code from <a href="#">Part A. Sec. 12, Table 1, Participating States and Codes</a> . Enter blanks for payers or states not participating in this program.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee "B" Record - Record Layout Positions 544-750 for Form 1099-MISC**

Second TIN Notice (Optional)	Blank	Direct Sales Indicator	FATCA Filing Requirement Indicator	Blank	Special Data Entries
544	545-546	547	548	549-662	663-722
State Income Tax Withheld	Local Income Tax Withheld	Combined Federal/State Code	Blank or CR/LF		
723-734	735-746	747-748	749-750		

**(19) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-NEC**

Field Position	Field Title	Length	Description and Remarks
544	Second TIN Notice	1	Enter "2" (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank.
545-547	Blank	3	Enter blanks.
548	FATCA Filing Requirement Indicator	1	Enter "1" (one) if there is FATCA filing requirement. Otherwise, enter a blank.
549-750	Blank	202	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee "B" Record - Record Layout Positions 544-750 for Form 1099-NEC**

Second TIN Notice (Optional)	Blank	FATCA Filing Requirement Indicator	Blank or CR/LF
544	545-547	548	549-750

(20) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-OID

Field Position	Field Title	Length	General Field Description
544	Second TIN Notice (Optional)	1	Enter "2" (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank.
545-546	Blank	2	Enter blanks.
547-585	Description	39	<b>Required.</b> Enter the CUSIP number, if any. If there is no CUSIP number, enter the abbreviation for the stock exchange and issuer, the coupon rate, and year of maturity (must be four-digit year). For example, NYSE XYZ 12/2020. Show the name of the issuer if other than the payer. If fewer than 39 characters are required, left justify the information and fill unused positions with blanks.
586	FATCA Filing Requirement Indicator	1	Enter "1" (one) if there is a FATCA filing requirement. Otherwise, enter a blank.
587-662	Blank	76	Enter blanks.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions zero-filled.
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions zero-filled.
747-748	Combined Federal/State Code	2	Enter the valid CF/SF Code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Refer to <b>Part A. Sec. 12, Table 1, Participating States and Codes</b> . For those payers or states not participating in this program, enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee “B” Record - Record Layout Positions 544-750 for Form 1099-OID**

Second TIN Notice (Optional)	Blank	Description	FATCA Filing Requirement Indicator	Blank	Special Data Entries
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544                      545-546                      547-585                      586                      587-662                      663-722

State Income Tax Withheld	Local Income Tax Withheld	Combined Federal/ State Code	Blank or CR/LF
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723-734                      735-746                      747-748                      749-750

**(21) Payee “B” Record - Record Layout Positions 544-750 for Form 1099-PATR**

Field Position	Field Title	Length	General Field Description
544	Second TIN Notice (Optional)	1	Enter “2” (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank.
545-546	Blank	2	Enter blanks.
547	Specified Cooperatives	1	Enter a “1” if you are reporting information in amount codes B, C, and D (paper 7, 8 and 9) that relate to more than one trade or business conducted with or for a patron. Otherwise, enter a blank.
548-662	Blank	115	Enter blanks.
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. The payment amount must be right justified and unused positions must be zero-filled. If not reporting state income tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions must be zero-filled.

**(21) Payee “B” Record - Record Layout Positions 544-750 for Form 1099-PATR (continued)**

Field Position	Field Title	Length	General Field Description
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local income tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions must be zero-filled.
747-748	Combined Federal/State Code	2	Enter the valid CF/SF code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Enter the valid state code from <a href="#">Part A. Sec. 12, Table 1, Participating States and Codes</a> . Enter blanks for payers or states not participating in this program.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee “B” Record - Record Layout Positions 544-750 for Form 1099-PATR**

Second TIN Notice (Optional)	Blank	Specified Cooperatives	Blank	Special Data Entries	State Income Tax Withheld
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544

545-546

547

548-662

663-722

723-734

Local Income Tax Withheld	Combined Federal/State Code	Blank or CR/LF
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735-746

747-748

749-750

**(22) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-Q**

Field Position	Field Title	Length	General Field Description								
544-546	Blank	3	Enter blanks.								
547	Trustee to Trustee Transfer Indicator	1	<b>Required.</b> Enter "1" (one) if reporting a trustee to trustee transfer. Otherwise, enter a blank.								
548	Type of Tuition Payment	1	<p><b>Required.</b> Enter the appropriate code from the table below to indicate the type of tuition payment. Otherwise, enter a blank.</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Private program payment</td> <td>1</td> </tr> <tr> <td>State program payment</td> <td>2</td> </tr> <tr> <td>Coverdell ESA contribution</td> <td>3</td> </tr> </tbody> </table>	Usage	Indicator	Private program payment	1	State program payment	2	Coverdell ESA contribution	3
Usage	Indicator										
Private program payment	1										
State program payment	2										
Coverdell ESA contribution	3										
549	Designated Beneficiary	1	<b>Required.</b> Enter "1" (one) if the recipient is not the designated beneficiary. Otherwise, enter a blank.								
550-662	Blank	113	Enter blanks.								
663-722	Special Data Entries	60	<p>This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements.</p> <p>Field positions 663-772 may be used to record Coverdell ESA distributions when fair market value is reported.</p> <p>If this field is not used, enter blanks.</p>								
723-748	Blank	26	Enter blanks.								
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.								

**Payee "B" Record - Record Layout Positions 544-750 for Form 1099-Q**

Blank	Trustee to Trustee Transfer Indicator	Type of Tuition Payment	Designated Beneficiary	Blank	Special Data Entries
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544-546

547

548

549

550-662

663-722

Blank	Blank or CR/LF
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723-748

749-750

(23) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-R

Field Position	Field Title	Length	General Field Description
544	Blank	1	Enter blank.
545-546	Distribution Code	2	<p><b>Required.</b> Enter at least one distribution code from the table below. More than one code may apply. If only one code is necessary, it must be entered in position 545 and position 546 will be blank. When using Code P for an IRA distribution under Section 408(d)(4) of the Internal Revenue Code, the filer may also enter Code 1, 2, 4, B or J, if applicable. Only three numeric combinations are acceptable; Codes 8 and 1, 8 and 2, and 8 and 4, on one return. These three combinations can be used only if both codes apply to the distribution being reported. If more than one numeric code is applicable to different parts of a distribution, report two separate "B" Records.</p> <ul style="list-style-type: none"><li>• Distribution Codes 5, 9, E, F, N, Q, R, S and T cannot be used with any other codes.</li><li>• Distribution Code C can be a stand alone or combined with Distribution Code D only.</li><li>• Distribution Code G may be used with Distribution Code 4 only if applicable.</li><li>• Distribution Code K is valid with Distribution Codes 1, 2, 4, 7, 8, or G.</li><li>• Distribution Code M can be a stand alone or combined with Distribution Codes 1, 2, 4, 7, or B.</li></ul>

**(23) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-R (continued)**

Field Position	Field Title	Length	General Field Description																													
<p>For a detailed explanation of distribution codes see the <a href="#">Instructions for Forms 1099-R and 5498</a>.</p> <p>See the chart at the end of this record layout for a diagram of valid combinations of Distribution Codes.</p>			<table border="1"> <thead> <tr> <th data-bbox="792 258 1214 310">Category</th> <th data-bbox="1214 258 1479 310">Code</th> </tr> </thead> <tbody> <tr> <td data-bbox="792 310 1214 432">*Early distribution, no known exception (in most cases, under age 59½)</td> <td data-bbox="1214 310 1479 432">1</td> </tr> <tr> <td data-bbox="792 432 1214 520">*Early distribution, exception applies (under age 59½)</td> <td data-bbox="1214 432 1479 520">2</td> </tr> <tr> <td data-bbox="792 520 1214 573">*Disability</td> <td data-bbox="1214 520 1479 573">3</td> </tr> <tr> <td data-bbox="792 573 1214 625">*Death</td> <td data-bbox="1214 573 1479 625">4</td> </tr> <tr> <td data-bbox="792 625 1214 678">*Prohibited transaction</td> <td data-bbox="1214 625 1479 678">5</td> </tr> <tr> <td data-bbox="792 678 1214 863">Section 1035 exchange (a tax-free exchange of life insurance, annuity, qualified long-term care insurance, or endowment contracts)</td> <td data-bbox="1214 678 1479 863">6</td> </tr> <tr> <td data-bbox="792 863 1214 915">*Normal distribution</td> <td data-bbox="1214 863 1479 915">7</td> </tr> <tr> <td data-bbox="792 915 1214 1066">*Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2020</td> <td data-bbox="1214 915 1479 1066">8</td> </tr> <tr> <td data-bbox="792 1066 1214 1215">Cost of current life insurance protection (premiums paid by a trustee or custodian for current insurance protection)</td> <td data-bbox="1214 1066 1479 1215">9</td> </tr> <tr> <td data-bbox="792 1215 1214 1304">May be eligible for 10-year tax option</td> <td data-bbox="1214 1215 1479 1304">A</td> </tr> <tr> <td data-bbox="792 1304 1214 1388">Designated Roth account distribution</td> <td data-bbox="1214 1304 1479 1388">B</td> </tr> <tr> <td data-bbox="792 1388 1214 1472">Reportable Death Benefits under Section 6050Y(c)</td> <td data-bbox="1214 1388 1479 1472">C</td> </tr> <tr> <td data-bbox="792 1472 1214 1686">Annuity payments from nonqualified annuity payments and distributions from life insurance contracts that may be subject to tax under Section 1411</td> <td data-bbox="1214 1472 1479 1686">D</td> </tr> </tbody> </table>		Category	Code	*Early distribution, no known exception (in most cases, under age 59½)	1	*Early distribution, exception applies (under age 59½)	2	*Disability	3	*Death	4	*Prohibited transaction	5	Section 1035 exchange (a tax-free exchange of life insurance, annuity, qualified long-term care insurance, or endowment contracts)	6	*Normal distribution	7	*Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2020	8	Cost of current life insurance protection (premiums paid by a trustee or custodian for current insurance protection)	9	May be eligible for 10-year tax option	A	Designated Roth account distribution	B	Reportable Death Benefits under Section 6050Y(c)	C	Annuity payments from nonqualified annuity payments and distributions from life insurance contracts that may be subject to tax under Section 1411	D
			Category	Code																												
			*Early distribution, no known exception (in most cases, under age 59½)	1																												
			*Early distribution, exception applies (under age 59½)	2																												
			*Disability	3																												
			*Death	4																												
			*Prohibited transaction	5																												
			Section 1035 exchange (a tax-free exchange of life insurance, annuity, qualified long-term care insurance, or endowment contracts)	6																												
			*Normal distribution	7																												
			*Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2020	8																												
			Cost of current life insurance protection (premiums paid by a trustee or custodian for current insurance protection)	9																												
			May be eligible for 10-year tax option	A																												
			Designated Roth account distribution	B																												
			Reportable Death Benefits under Section 6050Y(c)	C																												
Annuity payments from nonqualified annuity payments and distributions from life insurance contracts that may be subject to tax under Section 1411	D																															



**(23) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-R (continued)**

Field Position	Field Title	Length	General Field Description																																		
545-546 (continued)	Distribution Code	2	<table border="1"> <thead> <tr> <th>Category</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>Distribution under Employee Plans Compliance Resolution System (EPCRS)</td> <td>E</td> </tr> <tr> <td>Charitable gift annuity</td> <td>F</td> </tr> <tr> <td>Direct rollover and rollover contribution</td> <td>G</td> </tr> <tr> <td>Direct rollover of distribution from a designated Roth account to a Roth IRA</td> <td>H</td> </tr> <tr> <td>Early distribution from a Roth IRA (This code may be used with a Code 8 or P)</td> <td>J</td> </tr> <tr> <td>Distribution of IRA assets not having a readily available FMV</td> <td>K</td> </tr> <tr> <td>Loans treated as deemed distributions under Section 72(p)</td> <td>L</td> </tr> <tr> <td>Qualified Plan Loan Offsets</td> <td>M</td> </tr> <tr> <td>Recharacterized IRA contribution made for 2020</td> <td>N</td> </tr> <tr> <td>*Excess contributions plus earnings/excess deferrals taxable for 2019</td> <td>P</td> </tr> <tr> <td>Qualified distribution from a Roth IRA. (Distribution from a Roth IRA when the 5-year holding period has been met, and the recipient has reached 59½, has died, or is disabled)</td> <td>Q</td> </tr> <tr> <td>Recharacterized IRA contribution made for 2019</td> <td>R</td> </tr> <tr> <td>*Early distribution from a SIMPLE IRA in first 2 years no known exceptions</td> <td>S</td> </tr> <tr> <td>Roth IRA distribution exception applies because participant has reached 59½, died or is disabled, but it is unknown if the 5-year period has been met</td> <td>T</td> </tr> <tr> <td>Distribution from ESOP under Section 404(k)</td> <td>U</td> </tr> <tr> <td>Charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements</td> <td>W</td> </tr> </tbody> </table>	Category	Code	Distribution under Employee Plans Compliance Resolution System (EPCRS)	E	Charitable gift annuity	F	Direct rollover and rollover contribution	G	Direct rollover of distribution from a designated Roth account to a Roth IRA	H	Early distribution from a Roth IRA (This code may be used with a Code 8 or P)	J	Distribution of IRA assets not having a readily available FMV	K	Loans treated as deemed distributions under Section 72(p)	L	Qualified Plan Loan Offsets	M	Recharacterized IRA contribution made for 2020	N	*Excess contributions plus earnings/excess deferrals taxable for 2019	P	Qualified distribution from a Roth IRA. (Distribution from a Roth IRA when the 5-year holding period has been met, and the recipient has reached 59½, has died, or is disabled)	Q	Recharacterized IRA contribution made for 2019	R	*Early distribution from a SIMPLE IRA in first 2 years no known exceptions	S	Roth IRA distribution exception applies because participant has reached 59½, died or is disabled, but it is unknown if the 5-year period has been met	T	Distribution from ESOP under Section 404(k)	U	Charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements	W
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Charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements	W																																				

\*If reporting a traditional IRA, SEP, or SIMPLE distribution or a Roth conversion, use the IRA/SEP/SIMPLE Indicator of "1" (one) in position 548 of the Payee "B" Record. **Note:** The trustee of the first IRA must report the recharacterization as a distribution on Form 1099-R (and the original contribution and its character on Form 5498).

(23) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-R (continued)

Field Position	Field Title	Length	General Field Description
547	Taxable Amount Not Determined Indicator	1	Enter "1" (one) only if the taxable amount of the payment entered for Payment Amount Field 1 (Gross distribution) of the "B" Record cannot be computed. Otherwise, enter a blank. (If the Taxable Amount Not Determined Indicator is used, enter "0s" [zeros] in Payment Amount Field 2 of the Payee "B" Record.) Please make every effort to compute the taxable amount.
548	IRA/SEP/SIMPLE Indicator	1	Enter "1" (one) for a traditional IRA, SEP, or SIMPLE distribution or Roth conversion. Otherwise, enter a blank. If the IRA/SEP/SIMPLE Indicator is used, enter the amount of the Roth conversion or distribution in Payment Amount Field A of the Payee "B" Record. Do not use the indicator for a distribution from a Roth or for an IRA recharacterization. <b>Note:</b> For Form 1099-R, generally, report the Roth conversion or total amount distributed from a traditional IRA, SEP, or SIMPLE in Payment Amount Field A (traditional IRA/SEP/SIMPLE distribution or Roth conversion), as well as Payment Amount Field 1 (Gross Distribution) of the "B" Record. Refer to <a href="#">Instructions for Forms 1099-R and 5498</a> for exceptions (Box 2a instructions).
549	Total Distribution Indicator	1	Enter a "1" (one) only if the payment shown for Distribution Amount Code 1 is a total distribution that closed out the account. Otherwise, enter a blank. <b>Note:</b> A total distribution is one or more distributions within one tax year in which the entire balance of the account is distributed. Any distribution that does not meet this definition is not a total distribution.
550-551	Percentage of Total Distribution	2	Use this field when reporting a total distribution to more than one person, such as when a participant is deceased and a payer distributes to two or more beneficiaries. Therefore, if the percentage is 100, leave this field blank. If the percentage is a fraction, round off to the nearest whole number (for example, 10.4 percent will be 10 percent; 10.5 percent will be 11 percent). Enter the percentage received by the person whose TIN is included in positions 12-20 of the "B" Record. This field must be right justified, and unused positions must be zero-filled. If not applicable, enter blanks. Filers are not required to enter this information for any IRA distribution or for direct rollovers.
552-555	First Year of Designated Roth Contribution	4	Enter the first year a designated Roth contribution was made in YYYY format. If the date is unavailable, enter blanks.
556	FATCA Filing Requirement Indicator	1	Enter "1" (one) if there is a FATCA Filing Requirement. Otherwise, enter a blank.
557-564	Date of Payment	8	Enter date of payment in YYYYMMDD format. (for example, January 5, 2020, would be 20200105). Do not enter hyphens or slashes.
565-662	Blank	98	Enter Blanks.

(23) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-R (continued)

Field Position	Field Title	Length	General Field Description
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-734	State Income Tax Withheld	12	The payment amount must be right justified and unused positions must be zero-filled. State income tax withheld is for the convenience of filers. This information does not need to be reported to the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field.
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions zero-filled.
747-748	Combined Federal/ State Code	2	Enter the valid CF/SF code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Enter the valid state code from <a href="#">Part A. Sec. 12, Table 1, Participating States and Codes</a> . Enter blanks for payers or states not participating in this program.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

FORM 1099-R DISTRIBUTION CODE CHART 2020

POSITION 546

X – Denotes valid combinations

POSITION 545

	blank	1	2	3	4	5	6	7	8	9	A	B	C	D	E	F	G	H	J	K	L	M	N	P	Q	R	S	T	U	W
1	X								X			X		X						X	X	X			X					
2	X								X			X		X						X	X	X			X					
3	X													X																
4	X								X		X	X		X			X	X		X	X	X			X					
5	X																													
6	X																													X
7	X										X	X		X						X	X	X								
8	X	X	X		X							X						X	X					X						
9	X																													
A					X				X																					
B	X	X	X		X				X	X							X					X	X		X					X
C	X													X																
D		X	X	X	X				X				X																	
E	X																													
F	X																													
G	X				X							X								X										
H	X				X																									
J	X									X															X					
K		X	X		X				X	X							X													
L	X	X	X		X				X			X																		
M	X	X	X		X				X			X																		
N	X																													
P	X	X	X		X							X							X											
Q	X																													
R	X																													
S	X																													
T	X																													
U	X											X																		
W	X									X																				

**Payee “B” Record - Record Layout Positions 544-750 for Form 1099-R**

Blank	Distribution Code	Taxable Amount Not Determined Indicator	IRA/SEP/SIMPLE Indicator	Total Distribution Indicator	Percentage of Total Distribution
544	545-546	547	548	549	550-551
First Year of Designated Roth Contribution	FATCA Filing Requirement Indicator	Date of Payment	Blank	Special Data Entries	State Income Tax Withheld
552-555	556	557-564	565-662	663-722	723-734
Local Income Tax Withheld	Combined Federal/State Code	Blank or CR/LF			
735-746	747-748	749-750			

**(24) Payee “B” Record - Record Layout Positions 544-750 for Form 1099-S**

Field Position	Field Title	Length	General Field Description
544-546	Blank	3	Enter blanks.
547	Property or Services Indicator	1	<b>Required.</b> Enter “1” (one) if the transferor received or will receive property (other than cash and consideration treated as cash in computing gross proceeds) or services as part of the consideration for the property transferred. Otherwise, enter a blank.
548-555	Date of Closing	8	<b>Required.</b> Enter the closing date in YYYYMMDD format (for example, January 5, 2020, would be 20200105). Do not enter hyphens or slashes.
556-594	Address or Legal Description	39	<b>Required.</b> Enter the address of the property transferred (including city, state, and ZIP Code). If the address does not sufficiently identify the property, also enter a legal description, such as section, lot, and block. For timber royalties, enter “TIMBER.”  If fewer than 39 positions are required, left justify the information and fill unused positions with blanks.
595	Foreign Transferor	1	<b>Required.</b> Enter “1” if the transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust). Otherwise, enter a blank.
596-662	Blank	67	Enter blanks.

**(24) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-S (continued)**

Field Position	Field Title	Length	General Field Description
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions must be zero-filled.
747-748	Blank	2	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee "B" Record - Record Layout Positions 544-750 for Form 1099-S**

Blank	Property or Services Indicator	Date of Closing	Address or Legal Description	Foreign Transferor	Blank
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544-546

547

548-555

556-594

595

596-662

Special Data Entries	State Income Tax Withheld	Local Income Tax Withheld	Blank	Blank or CR/LF
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663-722

723-734

735-746

747-748

749-750

**(25) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-SA**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>														
544	Blank	1	Enter blank.														
545	Distribution Code	1	<p><b>Required.</b> Enter the applicable code from the table below to indicate the type of payment.</p> <table border="1"> <thead> <tr> <th><b>Category</b></th> <th><b>Code</b></th> </tr> </thead> <tbody> <tr> <td>Normal distribution</td> <td align="center">1</td> </tr> <tr> <td>Excess contribution</td> <td align="center">2</td> </tr> <tr> <td>Disability</td> <td align="center">3</td> </tr> <tr> <td>Death distribution other than code 6 (This includes distributions to a spouse, nonspouse, or estate beneficiary in the year of death and to an estate after the year of death.)</td> <td align="center">4</td> </tr> <tr> <td>Prohibited transaction</td> <td align="center">5</td> </tr> <tr> <td>Death distribution after the year of death to a nonspouse beneficiary. (Do not use for a distribution to an estate.)</td> <td align="center">6</td> </tr> </tbody> </table>	<b>Category</b>	<b>Code</b>	Normal distribution	1	Excess contribution	2	Disability	3	Death distribution other than code 6 (This includes distributions to a spouse, nonspouse, or estate beneficiary in the year of death and to an estate after the year of death.)	4	Prohibited transaction	5	Death distribution after the year of death to a nonspouse beneficiary. (Do not use for a distribution to an estate.)	6
<b>Category</b>	<b>Code</b>																
Normal distribution	1																
Excess contribution	2																
Disability	3																
Death distribution other than code 6 (This includes distributions to a spouse, nonspouse, or estate beneficiary in the year of death and to an estate after the year of death.)	4																
Prohibited transaction	5																
Death distribution after the year of death to a nonspouse beneficiary. (Do not use for a distribution to an estate.)	6																
546	Blank	1	Enter a blank.														
547	Medicare Advantage MSA Indicator	1	Enter "1" (one) if distributions are from a Medicare Advantage MSA. Otherwise, enter a blank.														
548	HSA Indicator	1	Enter "1" (one) if distributions are from a HAS. Otherwise, enter a blank.														
549	Archer MSA Indicator	1	Enter "1" (one) if distributions are from an Archer MSA. Otherwise, enter a blank.														
550-662	Blank	113	Enter blanks.														
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.														
723-734	State Income Tax Withheld	12	The payment amount must be right justified and unused positions must be zero-filled. State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions must be zero-filled.														

**(25) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-SA (continued)**

Field Position	Field Title	Length	General Field Description
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions must be zero-filled.
747-748	Blank	2	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee "B" Record - Record Layout Positions 544-750 for Form 1099-SA**

Blank	Distribution Code	Blank	Medicare Advantage MSA Indicator	HSA Indicator	Archer MSA Indicator
544	545	546	547	548	549
Blank	Special Data Entries	State Income Tax Withheld	Local Income Tax Withheld	Blank	Blank or CR/LF
550-662	663-722	723-734	735-746	747-748	749-750



(26) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-SB

Field Position	Field Title	Length	General Field Description
544-662	Blank	119	Enter blanks.
663-701	Issuers Information	39	Enter Issuer's contact name.
702-748	Blank	47	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

Payee "B" Record - Record Layout Positions 544-750 for Form 1099-SB

Blank	Issuers Information	Blank	Blank or CR/LF
544-662	663-701	702-748	749-750

(27) Payee "B" Record - Record Layout Positions 544-750 for Form 3921

Field Position	Field Title	Length	General Field Description
544-546	Blank	3	Enter blanks.
547-554	Date Option Granted	8	<b>Required.</b> Enter the date the option was granted in YYYYMMDD format (for example, January 5, 2020, would be 20200105).
555-562	Date Option Exercised	8	<b>Required.</b> Enter the date the option was exercised in YYYYMMDD format (for example, January 5, 2020, would be 20200105).
563-570	Number of Shares Transferred	8	<b>Required.</b> Enter the number of shares transferred. Report whole numbers only, using standard rounding rules as necessary. Right justify the information and fill unused positions with zeros.
571-574	Blank	4	Enter blanks.
575-614	If Other Than Transferor Information	40	Enter other than transferor information, left justify the information and fill unused positions with blanks.
615-662	Blank	48	Enter blanks.

(27) Payee "B" Record - Record Layout Positions 544-750 for Form 3921 (continued)

Field Position	Field Title	Length	General Field Description
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-748	Blank	26	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

Payee "B" Record - Record Layout Positions 544-750 for Form 3921

Blank	Date Option Granted	Date Option Exercised	Number of Shares Transferred	Blank	If Other Than Transferor Information
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544-546

547-554

555-562

563-570

571-574

575-614

Blank	Special Data Entries	Blank	Blank or CR/LF
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615-662

663-722

723-748

749-750

(28) Payee "B" Record - Record Layout Positions 544-750 for Form 3922

Field Position	Field Title	Length	General Field Description
544-546	Blank	3	Enter blanks.
547-554	Date Option Granted to Transferor	8	<b>Required.</b> Enter the date the option was granted to the transferor in YYYYMMDD format (for example, January 5, 2020, would be 20200105).
555-562	Date Option Exercised by Transferor	8	<b>Required.</b> Enter the date the option was exercised by the transferor YYYYMMDD format (for example, January 5, 2020, would be 20200105).
563-570	Number of Shares Transferred	8	<b>Required.</b> Enter the number of shares transferred. Report whole numbers only, using standard rounding rules as necessary. Right justify the information and fill unused positions with zeros.
571-578	Date Legal Title Transferred by Transferor	8	<b>Required.</b> Enter the date the legal title was transferred by the transferor as YYYYMMDD (for example, January 5, 2020, would be 20200105). Otherwise, enter blanks.
579-662	Blank	84	Enter blanks.

**(28) Payee "B" Record - Record Layout Positions 544-750 for Form 3922 (continued)**

Field Position	Field Title	Length	General Field Description
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If field is not used, enter blanks.
723-748	Blank	26	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee "B" Record - Record Layout Positions 544-750 for Form 3922**

Blank	Date Option Granted to Transferor	Date Option Exercised by Transferor	Number of Shares Transferred	Date Legal Title Transferred by Transferor	Blank
544-546	547-554	555-562	563-570	571-578	579-662

Special Data Entries	Blank	Blank or CR/LF
663-722	723-748	749-750

**(29) Payee "B" Record - Record Layout Positions 544-750 for Form 5498**

Field Position	Field Title	Length	General Field Description
544-546	Blank	3	Enter blanks.
547	IRA Indicator (Individual Retirement Account)	1	Enter "1" (one) if reporting a rollover (Amount Code 2) or Fair Market Value (Amount Code 5) for an IRA. Otherwise, enter a blank.
548	SEP Indicator (Simplified Employee Pension)	1	Enter "1" (one) if reporting a rollover (Amount Code 2) or Fair Market Value (Amount Code 5) for a SEP. Otherwise, enter a blank.
549	SIMPLE Indicator (Savings Incentive Match Plan for Employees)	1	Enter "1" (one) if reporting a rollover (Amount Code 2) or Fair Market Value (Amount Code 5) for a SIMPLE. Otherwise, enter a blank.
550	Roth IRA Indicator	1	Enter "1" (one) if reporting a rollover (Amount Code 2) or Fair Market Value (Amount Code 5) for a Roth IRA. Otherwise, enter a blank.
551	RMD Indicator	1	Enter "1" (one) if reporting RMD for 2020. Otherwise, enter a blank.
552-555	Year of Postponed Contribution	4	Enter the year in YYYY format. Otherwise, enter blanks.

**(29) Payee "B" Record - Record Layout Positions 544-750 for Form 5498 (continued)**

Field Position	Field Title	Length	General Field Description												
556-557	Postponed Contribution Code	2	<p><b>Required</b>, if applicable. Enter the code from the table below. Right justify. Otherwise, enter blanks.</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>Federally Designated Disaster Area</td> <td>FD</td> </tr> <tr> <td>Public Law</td> <td>PL</td> </tr> <tr> <td>Executive Order</td> <td>EO</td> </tr> <tr> <td>Rollovers of qualified plan loan offset amounts</td> <td>PO</td> </tr> <tr> <td>For participants who have certified that the rollover contribution is late because of an error on the part of a financial institution, death, disability, hospitalization, incarceration, restrictions imposed by a foreign country, postal error, or other circumstance listed in Section 3.02(2) of Rev. Proc. 2016-47 or other event beyond the reasonable control of the participant.</td> <td>SC</td> </tr> </tbody> </table>	Category	Code	Federally Designated Disaster Area	FD	Public Law	PL	Executive Order	EO	Rollovers of qualified plan loan offset amounts	PO	For participants who have certified that the rollover contribution is late because of an error on the part of a financial institution, death, disability, hospitalization, incarceration, restrictions imposed by a foreign country, postal error, or other circumstance listed in Section 3.02(2) of Rev. Proc. 2016-47 or other event beyond the reasonable control of the participant.	SC
Category	Code														
Federally Designated Disaster Area	FD														
Public Law	PL														
Executive Order	EO														
Rollovers of qualified plan loan offset amounts	PO														
For participants who have certified that the rollover contribution is late because of an error on the part of a financial institution, death, disability, hospitalization, incarceration, restrictions imposed by a foreign country, postal error, or other circumstance listed in Section 3.02(2) of Rev. Proc. 2016-47 or other event beyond the reasonable control of the participant.	SC														
558-563	Postponed Contribution Reason	6	<p><b>Required</b>, if applicable. Enter the federally declared disaster area, public law number or executive order number under which the postponed contribution is being issued. Right justify. Otherwise, enter blanks.</p>												
564-565	Repayment Code	2	<p><b>Required</b>. Enter the two-character alpha Repayment Code. Right justify. Otherwise, enter blanks.</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>Qualified Reservist distribution</td> <td>QR</td> </tr> <tr> <td>Federally Designated Disaster distribution</td> <td>DD</td> </tr> <tr> <td>Qualified birth or adoption distribution</td> <td>BA</td> </tr> </tbody> </table>	Category	Code	Qualified Reservist distribution	QR	Federally Designated Disaster distribution	DD	Qualified birth or adoption distribution	BA				
Category	Code														
Qualified Reservist distribution	QR														
Federally Designated Disaster distribution	DD														
Qualified birth or adoption distribution	BA														
566-573	RMD Date	8	<p>Enter the date by which the RMD amount must be distributed to avoid the 50% excise tax. Format the date as YYYYMMDD (for example, January 5, 2020, would be 20200105). Otherwise, enter blanks.</p>												
574-575	Codes	2	<p>Equal to one alpha character or two alpha characters or blank. Valid characters are:</p> <ul style="list-style-type: none"> <li>• Two-character combinations can consist of A, B, C, D, E, F, and G.</li> <li>• Valid character H cannot be present with anyother characters.</li> </ul>												
576-662	Blank	87	Enter Blanks.												

**(29) Payee “B” Record - Record Layout Positions 544-750 for Form 5498 (continued)**

Field Position	Field Title	Length	General Field Description
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-746	Blank	24	Enter blanks.
747-748	Combined Federal/ State Code	2	Enter the valid CF/SF code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Enter the valid state code. Refer to <a href="#">Part A. Sec. 12, Table 1, Participating States and Codes</a> . Enter blanks for payers or states not participating in this program.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee “B” Record - Record Layout Positions 544-750 for Form 5498**

Blank	IRA Indicator	SEP Indicator	SIMPLE Indicator	Roth IRA Indicator	RMD Indicator
544-546	547	548	549	550	551
Year of Postponed Contribution	Postponed Contribution Code	Postponed Contribution Reason	Repayment Code	RMD Date	Codes
552-555	556-557	558-563	564-565	566-573	574-575
Blank	Special Data Entries	Blank	Combined Federal/State Code	Blank or CR/LF	
576-662	663-722	723-746	747-748	749-750	

**(30) Payee "B" Record - Record Layout Positions 544-750 for Form 5498-ESA**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
544-662	Blank	119	Enter blanks.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-748	Blank	26	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee "B" Record - Record Layout Positions 544-750 for Form 5498-ESA**

Blank	Special Data Entries	Blank	Blank or CR/LF
544-662	663-722	723-748	749-750

**(31) Payee "B" Record - Record Layout Positions 544-750 for Form 5498-SA**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
544-546	Blank	3	Enter blanks.
547	Medicare Advantage MSA Indicator	1	Enter "1" (one) for a Medicare Advantage MSA. Otherwise, enter a blank.
548	HSA Indicator	1	Enter "1" (one) for an HSA. Otherwise, enter a blank.
549	Archer MSA Indicator	1	Enter "1" (one) for an Archer MSA. Otherwise, enter a blank.
550-662	Blank	113	Enter blanks.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirement. Otherwise, enter blanks.
723-748	Blank	26	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee "B" Record - Record Layout Positions 544-750 for Form 5498-SA**

Blank	Medicare Advantage MSA Indicator	HSA Indicator	Archer MSA Indicator	Blank	Special Data Entries
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544-546

547

548

549

550-662

663-722

Blank	Blank or CR/LF
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723-748

749-750

**(32) Payee "B" Record - Record Layout Positions 544-750 for Form W-2G**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>																				
544-546	Blank	3	Enter blanks.																				
547	Type of Wager Code	1	<p><b>Required.</b> Enter the applicable type of wager code from the table below.</p> <table border="1"> <thead> <tr> <th><b>Category</b></th> <th><b>Code</b></th> </tr> </thead> <tbody> <tr> <td>Horse race track (or off-track betting of a horse track nature)</td> <td align="center">1</td> </tr> <tr> <td>Dog race track (or off-track betting of a dog track nature)</td> <td align="center">2</td> </tr> <tr> <td>Jai-alai</td> <td align="center">3</td> </tr> <tr> <td>State-conducted lottery</td> <td align="center">4</td> </tr> <tr> <td>Keno</td> <td align="center">5</td> </tr> <tr> <td>Bingo</td> <td align="center">6</td> </tr> <tr> <td>Slot machines</td> <td align="center">7</td> </tr> <tr> <td>Poker winnings</td> <td align="center">8</td> </tr> <tr> <td>Any other type of gambling winnings</td> <td align="center">9</td> </tr> </tbody> </table>	<b>Category</b>	<b>Code</b>	Horse race track (or off-track betting of a horse track nature)	1	Dog race track (or off-track betting of a dog track nature)	2	Jai-alai	3	State-conducted lottery	4	Keno	5	Bingo	6	Slot machines	7	Poker winnings	8	Any other type of gambling winnings	9
<b>Category</b>	<b>Code</b>																						
Horse race track (or off-track betting of a horse track nature)	1																						
Dog race track (or off-track betting of a dog track nature)	2																						
Jai-alai	3																						
State-conducted lottery	4																						
Keno	5																						
Bingo	6																						
Slot machines	7																						
Poker winnings	8																						
Any other type of gambling winnings	9																						
548-555	Date Won	8	<p><b>Required.</b> Enter the date of the winning transaction in YYYYMMDD format (for example, January 5, 2020, would be 20200105). This is not the date the money was paid, if paid after the date of the race (or game). Do not enter hyphens or slashes.</p>																				
556-570	Transaction	15	<p><b>Required.</b> For state-conducted lotteries, enter the ticket or other identifying number. For keno, bingo, and slot machines, enter the ticket or card number (and color, if applicable), machine serial number, or any other information that will help identify the winning transaction. For all others, enter blanks.</p>																				
571-575	Race	5	If applicable, enter the race (or game) relating to the winning ticket. Otherwise, enter blanks.																				
576-580	Cashier	5	If applicable, enter the initials or number of the cashier making the winning payment. Otherwise, enter blanks.																				
581-585	Window	5	If applicable, enter the window number or location of the person paying the winning payment. Otherwise, enter blanks.																				
586-600	First ID	15	For other than state lotteries, enter the first identification number of the person receiving the winning payment. Otherwise, enter blanks.																				



**(32) Payee "B" Record - Record Layout Positions 544-750 for Form W-2G (continued)**

Field Position	Field Title	Length	General Field Description
601-615	Second ID	15	For other than state lotteries, enter the second identification number of the person receiving the winnings. Otherwise, enter blanks.
616-662	Blank	47	Enter blanks.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries field. The payment amount must be right justified and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries field. The payment amount must be right justified and unused positions must be zero-filled.
747-748	Blank	2	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee "B" Record - Record Layout Positions 544-750 for Form W-2G**

Blank	Type of Wager Code	Date Won	Transaction	Race	Cashier
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544-546                      547                      548-555                      556-570                      571-575                      576-580

Window	First ID	Second ID	Blank	Special Data Entries	State Income Tax Withheld
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581-585                      586-600                      601-615                      616-662                      663-722                      723-734

Local Income Tax Withheld	Blank	Blank or CR/LF
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735-746                      747-748                      749-750

## Sec. 4 End of Payer “C” Record

### General Field Descriptions

The End of Payer “C” Record consists of the total number of payees and the totals of the payment amount fields filed for each payer and/or particular type of return. The “C” Record must follow the last “B” Record for each type of return for each payer. For each “A” Record and group of “B” Records on the file, there must be a corresponding “C” Record.

The End of Payer “C” Record is a fixed length of 750 positions. The control fields are each 18 positions in length.

#### Record Name: End of Payer “C” Record

Field Position	Field Title	Length	General Field Description
1	Record Type	1	<b>Required.</b> Enter “C.”
2-9	Number of Payees	8	<b>Required.</b> Enter the total number of “B” Records covered by the preceding “A” Record. Right justify the information and fill unused positions with zeros.
10-15	Blank	6	Enter blanks.
16-33	Control Total 1	18	<b>Required.</b> Accumulate totals of any payment amount fields in the “B” Records into the appropriate control total fields of the “C” Record. Control totals must be right justified and unused control total fields zero-filled. All control total fields are 18 positions in length. Each payment amount must contain U.S. dollars and cents. The right-most two positions represent cents in the payment amount fields. Do not enter dollar signs, commas, decimal points, or negative payments, except those items that reflect a loss on Form 1099-B, 1099-OID, or 1099-Q. Positive and negative amounts are indicated by placing a “+” (plus) or “-” (minus) sign in the left-most position of the payment amount field.
34-51	Control Total 2	18	
52-69	Control Total 3	18	
70-87	Control Total 4	18	
88-105	Control Total 5	18	
106-123	Control Total 6	18	
124-141	Control Total 7	18	
142-159	Control Total 8	18	
160-177	Control Total 9	18	
178-195	Control Total A	18	
196-213	Control Total B	18	
214-231	Control Total C	18	
232-249	Control Total D	18	
250-267	Control Total E	18	
268-285	Control Total F	18	
286-303	Control Total G	18	
304-499	Blank	196	Enter blanks.

**Record Name: End of Payer "C" Record (continued)**

Field Position	Field Title	Length	General Field Description
500-507	Record Sequence Number	8	<b>Required.</b> Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and the file can have only one "T" Record in a file. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002," the first "B" Record, "00000003," the second "B" Record, "00000004" and so on until the final record of the file, the "F" Record.
508-748	Blank	241	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**End of Payer "C" Record - Record Layout**

Record Type	Number of Payees	Blank	Control Total 1	Control Total 2	Control Total 3
1	2-9	10-15	16-33	34-51	52-69
Control Total 4	Control Total 5	Control Total 6	Control Total 7	Control Total 8	Control Total 9
70-87	88-105	106-123	124-141	142-159	160-177
Control Total A	Control Total B	Control Total C	Control Total D	Control Total E	Control Total F
178-195	196-213	214-231	232-249	250-267	268-285
Control Total G	Blank	Record Sequence Number	Blank	Blank or CR/LF	
286-303	304-499	500-507	508-748	749-750	

## Sec. 5 State Totals “K” Record

### General Field Descriptions

The State Totals “K” Record is a summary for a given payer and a given state and used only when state reporting approval has been granted. Refer to [Part A. Sec. 12, Combined Federal/State Filing Program \(CF/SF\)](#).

Submit a separate “K” Record for each state being reported. The “K” Record is a fixed length of 750 positions. The control total fields are each 18 positions in length.

The “K” Record contains the total number of payees and the total of the payment amount fields filed by a given payer for a given state. The “K” Record(s) must be written after the “C” Record for the related “A” Record. Refer to Part C, File Format Diagram. Example: If a payer used Amount Codes 1, 3, and 6 in the “A” Record, the totals from the “B” Records coded for this state would appear in Control Totals 1, 3, and 6 of the “K” Record.

**Record Name: State Totals “K” Record - Record Layout Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-MISC, 1099-OID, 1099-PATR, 1099-R, and 5498**

Field Position	Field Title	Length	General Field Description
1	Record Type	1	<b>Required.</b> Enter “K.”
2-9	Number of Payees	8	<b>Required.</b> Enter the total number of “B” Records being coded for this state. Right justify the information and fill unused positions with zeros.
10-15	Blank	6	Enter blanks.
16-33	Control Total 1	18	<b>Required.</b> Accumulate totals of any payment amount fields in the “B” Records for each state being reported into the appropriate control total fields of the appropriate “K” Record. Each payment amount must contain U.S. dollars and cents. The right-most two positions represent cents in the payment amount fields. Control totals must be right justified and fill unused positions with zeros. All control total fields are eighteen positions in length. Do not enter dollar signs, commas, decimal points, or negative payments, except those items that reflect a loss on Form 1099-B or 1099-OID. Positive and negative amounts are indicated by placing a “+” (plus) or “-” (minus) sign in the left-most position of the payment amount field.
34-51	Control Total 2	18	
52-69	Control Total 3	18	
70-87	Control Total 4	18	
88-105	Control Total 5	18	
106-123	Control Total 6	18	
124-141	Control Total 7	18	
142-159	Control Total 8	18	
160-177	Control Total 9	18	
178-195	Control Total A	18	
196-213	Control Total B	18	
214-231	Control Total C	18	
232-249	Control Total D	18	
250-267	Control Total E	18	
268-285	Control Total F	18	
286-303	Control Total G	18	
304-499	Blank	196	Enter blanks.

**Record Name: State Totals "K" Record - Record Layout Forms 1099-B, 1099-DIV,  
1099-G, 1099-INT, 1099-K, 1099-MISC, 1099-OID, 1099-PATR, 1099-R, and 5498 (continued)**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
500-507	Record Sequence Number	8	<b>Required.</b> Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and the file can have only one "T" Record in a file. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002," the first "B" Record, "00000003," the second "B" Record, "00000004" and so on through the final record of the file, the "F" Record.
508-706	Blank	199	Enter blanks.
707-724	State Income Tax Withheld Total	18	Aggregate totals of the state income tax withheld field in the Payee "B" Records. Otherwise, enter blanks. (This field is for the convenience of filers.)
725-742	Local Income Tax Withheld Total	18	Aggregate totals of the local income tax withheld field in the Payee "B" Records. Otherwise, enter blanks. (This field is for the convenience of filers.)
743-746	Blank	4	Enter blanks.
747-748	Combined Federal/ State Code	2	<b>Required.</b> Enter the CF/SF code assigned to the state which is to receive the information. Refer to <a href="#">Part A. Sec. 12, Table 1, Participating States and Codes</a> .
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**State Totals "K" Record - Record Layout Forms 1099-B, 1099-DIV,  
1099-G, 1099-INT, 1099-K, 1099-MISC, 1099-OID, 1099-PATR, 1099-R, and 5498**

Record Type	Number of Payees	Blank	Control Total 1	Control Total 2	Control Total 3
1	2-9	10-15	16-33	34-51	52-69
Control Total 4	Control Total 5	Control Total 6	Control Total 7	Control Total 8	Control Total 9
70-87	88-105	106-123	124-141	142-159	160-177
Control Total A	Control Total B	Control Total C	Control Total D	Control Total E	Control Total F
178-195	196-213	214-231	232-249	250-267	268-285
Control Total G	Blank	Record Sequence Number	Blank	State Income Tax Withheld Total	Local Income Tax Withheld Total
286-303	304-499	500-507	508-706	707-724	725-742
Blank	Combined Federal/State Code	Blank or CR/LF			
743-748	747-748	749-750			

**Sec. 6 End of Transmission "F" Record**

**General Field Descriptions**

The End of Transmission "F" Record is a summary of the number of payers/payees in the entire file. This record must be written after the last "C" Record (or last "K" Record, when applicable) of the entire file.

The "F" Record is a fixed record length of 750 positions.

Field Position	Field Title	Length	General Field Description
1	Record Type	1	<b>Required.</b> Enter "F."
2-9	Number of "A" Records	8	Enter the total number of Payer "A" Records in the entire file. Right justify the information and fill unused positions with zeros or enter all zeros.
10-30	Zero	21	Enter zeros.
31-49	Blank	19	Enter blanks.

**Record Name: End of Transmission "F" Record (continued)**

Field Position	Field Title	Length	General Field Description
50-57	Total Number of Payees	8	If this total was entered in the "T" Record, this field may be blank filled. Enter the total number of Payee "B" Records reported in the file. Right justify the information and fill unused positions with zeros.
58-499	Blank	442	Enter blanks.
500-507	Record Sequence Number	8	<b>Required.</b> Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and the file can have only one "T" Record in a file. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002," the first "B" Record, "00000003," the second "B" Record, "00000004" and so on until the final record of the file, the "F" Record.
508-748	Blank	241	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**End of Transmission "F" Record - Record Layout**

Record Type	Number of "A" Records	Zero	Blank	Total Number of Payees	Blank
-------------	-----------------------	------	-------	------------------------	-------

1

2-9

10-30

31-49

50-57

58-499

Record Sequence Number	Blank	Blank or CR/LF
------------------------	-------	----------------

500-507

508-748

749-750





## Part D. | Extension of Time



## Sec. 1 Extension of Time

### .01 Application for Extension of Time to File Information Returns (30-day automatic)

An application for extension of time to file information returns covered by **Form 8809** must be filed by the due date of the return for which the extension is being requested. A separate extension application is required for each payer/filer.

Form W-2 and Form 1099-NEC reporting Nonemployee Compensation can only request a non-automatic extension of time and must be filed on paper Form 8809. An automatic 30-day extension is not available. Treasury Decision (TD) 9838.

The IRS encourages the payer/filer community to utilize electronic filing via the FIRE production system (options listed below) in lieu of the paper Form 8809. There are three methods for filing a request for an extension of time to file information returns:

Method	How To	Notification
<p>Electronic File Transmission</p> <p><b>Note:</b> A TCC is required. Refer to <b>Part B. Sec. 1, Application for Filing Information Returns Electronically</b></p>	<p>A request for an extension of time to file information returns may be filed electronically by transmitting an electronic extension file. Files must be formatted based on the Extension of Time Record Layout. Scanned or PDF documents will not be accepted.</p> <p><b>Note:</b> This option cannot be used to request non-automatic extensions for Forms W-2 or Forms 1099-NEC, and additional 30-day extensions. Refer to Form 8809 Instructions.</p>	<p>Transmitters requesting an extension of time via an electronic file will receive the file status results online.</p>
<p>Online submission of Extension of Time to File Information Returns</p>	<p>Fill-in Form 8809 may be completed online via the FIRE Production System at <a href="https://fire.irs.gov/">https://fire.irs.gov/</a>. <b>From the Main Menu click “Extension of Time Request” and then click “Fill-in Extension Form.” In order to complete the submission, enter your valid 10-digit PIN.</b></p> <p>Refer to <b>Part B. Sec. 4, Connecting to FIRE.</b></p> <p><b>Note:</b> This option cannot be used to request non-automatic extensions for Forms W-2 or Form 1099-NEC an additional 30-day extensions. Refer to Form 8809 Instructions.</p>	<p>Forms 8809 completed online receive an instant acknowledgement on screen if forms are completed properly and timely.</p>
<p>Paper submissions of Form 8809, Application for Extension of Time to File Information Returns</p>	<p>Form 8809 is available on <a href="https://www.irs.gov/forms-pubs">https://www.irs.gov/forms-pubs</a>.</p> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• Extension requests submitted on an obsolete Form 8809 will not be accepted.</li> <li>• Mailing address: Department of the Treasury Internal Revenue Service Ogden, UT 84201-0209</li> <li>• Faxing is no longer an option.</li> </ul>	<p>Approval letters will not be issued for automatic and additional 30-day extension requests and non-automatic extension requests. Payer/filer will receive incomplete or denial letters when applicable.</p>

## Sec. 1 Extension of Time (continued)

Electronic file processing results will be sent via email if a valid email address was provided on the "Verify Your Filing Information" screen. If you are using email filtering software, configure software to accept email from [fire@irs.gov](mailto:fire@irs.gov) and [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov).

If the request for an extension of time to file an information return is received beyond the due date of the information return, the request will be denied. For more information on extension requests and requesting an additional extension of time, see [Form 8809](#), Application for Extension of Time to File Information Returns.

For information on Additional Extension of Time and Extension of Time for Recipient Copies of Information Returns, see Part M. of the [General Instructions for Certain Information Returns](#).

You may request an extension of time to furnish the statements by faxing a letter to:

Internal Revenue Service Technical Services Operation  
Attn: Extension of Time Coordinator  
Fax: 866-477-0572 (International: 304-589-4151)

The letter must include (a) payer name, (b) payer TIN, (c) payer address, (d) type of return, (e) a statement that extension request is for providing statements to recipients, (f) reason for delay, and (g) the signature of the payer or authorized agent. Your request must be received no later than the date the statements are due to the recipients. If approved, an extension will allow a maximum of 30 extra days to furnish the recipient statements.

To create the file used to submit extensions of time via electronic file transmission method, the transmitter must have an active Transmitter Control Code (TCC) and submit files containing only one TCC.

Extension of Time requests submitted through the FIRE System (Production and Test) will require the entry of your FIRE account PIN.

**Note:** Do not electronically transmit tax year 2020 extension requests before January 10, 2021. If an alert is posted on the FIRE webpage indicating the system is available before then, you may transmit extension requests.

## Sec. 1 Extension of Time (continued)

### .02 Extension of Time Record Layout

The following Record Layout contains the specifications to create a file to transmit extensions of time requests electronically that include:

- Required 200-byte format.
- General Field Description with information to assist in completing each field.

#### Record Layout for Extension of Time

Field Position	Field Title	Length	General Field Description
1-5	Transmitter Control Code	5	<b>Required.</b> Enter the five-character alphanumeric Transmitter Control Code (TCC) issued by the IRS. Only one TCC per file is acceptable.
<b>Note:</b> Positions 6 through 187 should contain information about the payer for whom the extension of time to file is being requested. Do not enter transmitter information in these fields.			
6-14	Payer TIN	9	<b>Required.</b> Enter the valid nine-digit EIN or SSN assigned to the payer. Do not enter blanks, hyphens or alpha characters. All zeros, ones, twos, etc., will have the effect of an incorrect TIN. For foreign entities that are not required to have a TIN, this field may be blank; however, the Foreign Entity Indicator in position 187 must be set to "X."
15-54	Payer Name	40	<b>Required.</b> Enter the name of the payer whose TIN appears in positions 6-14. Left justify the information and fill unused positions with blanks.
55-94	Second Payer Name	40	<b>Required.</b> If additional space is needed, this field may be used to continue name line information. Otherwise, enter blanks. Example: c/o First National Bank. Left justify information and fill unused positions with blanks.
95-134	Payer Address	40	<b>Required.</b> Enter the payer's address. The street address should include the number, street, apartment, suite number, or P.O. Box if mail is not delivered to a street address. Left justify information and fill unused positions with blanks.
135-174	Payer City	40	<b>Required.</b> Enter the payer's city, town, or post office. Left justify information and fill unused positions with blanks.
175-176	Payer State	2	<b>Required.</b> Enter the payer's valid U.S. Postal Service state abbreviation. Refer to <a href="#">Part A. Sec. 13, Table 2, State &amp; U.S. Territory Abbreviations</a> .

**Record Layout for Extension of Time (continued)**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>																		
177-185	Payer ZIP Code	9	<b>Required.</b> Enter the payer's ZIP Code. If using a five-digit ZIP Code, left justify the information and fill unused positions with blanks. Numeric characters only.																		
186	Document Indicator (See Note)	1	<p><b>Required.</b> From the table below, enter the appropriate document code that indicates the form for which an extension of time is being requested.</p> <table border="1"> <thead> <tr> <th><b>Document</b></th> <th><b>Code</b></th> </tr> </thead> <tbody> <tr> <td>1097-BTC, 1098, 1098-C, 1098-E, 1098-F, 1098-T, 1098-Q, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LTC, 1099-LS, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 1099-SA, 1099-SB, 3921, 3922, or W-2G</td> <td align="center">2</td> </tr> <tr> <td>5498</td> <td align="center">3</td> </tr> <tr> <td>1042-S</td> <td align="center">4</td> </tr> <tr> <td>8027</td> <td align="center">5</td> </tr> <tr> <td>5498-SA</td> <td align="center">6</td> </tr> <tr> <td>5498-ESA</td> <td align="center">7</td> </tr> <tr> <td>1095-B</td> <td align="center">8</td> </tr> <tr> <td>1094/1095-C</td> <td align="center">9</td> </tr> </tbody> </table> <p><b>Note 1:</b> Do not enter any other values in this field. Submit a separate record for each document. For example, when requesting an extension for Form 1099-INT and Form 5498 for the same payer, submit one record with "2" coded in this field and another record with "3" coded in this field. When requesting an extension for Form 1099-DIV and Form 1099-MISC for the same payer, submit one record with "2" coded in this field.</p>	<b>Document</b>	<b>Code</b>	1097-BTC, 1098, 1098-C, 1098-E, 1098-F, 1098-T, 1098-Q, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LTC, 1099-LS, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 1099-SA, 1099-SB, 3921, 3922, or W-2G	2	5498	3	1042-S	4	8027	5	5498-SA	6	5498-ESA	7	1095-B	8	1094/1095-C	9
<b>Document</b>	<b>Code</b>																				
1097-BTC, 1098, 1098-C, 1098-E, 1098-F, 1098-T, 1098-Q, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LTC, 1099-LS, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 1099-SA, 1099-SB, 3921, 3922, or W-2G	2																				
5498	3																				
1042-S	4																				
8027	5																				
5498-SA	6																				
5498-ESA	7																				
1095-B	8																				
1094/1095-C	9																				

**Record Layout for Extension of Time (continued)**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>General Field Description</b>
187	Foreign Entity Indicator	1	Enter "X" if the payer is a foreign entity.
188-198	Blank	11	Enter blanks.
199-200	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Extension of Time Record Layout**

Transmitter Control Code	Payer TIN	Payer Name	Second Payer Name	Payer Address	Payer City
1-5	6-14	15-54	55-94	95-134	135-174
Payer State	Payer ZIP Code	Document Indicator	Foreign Entity Indicator	Blank	Blank or CR/LF
175-176	177-185	186	187	188-198	199-200





**Part E. | Exhibits**



## Exhibit 1 Name Control

The “B” record includes a field in the payee records titled, “Name Control” in which the first four characters of the payee’s last name are to be entered by the filer. If filers are unable to determine the first four characters of the last name, the Name Control Field may be left blank.

It is important to submit the “B” record with an accurate Name Control as it facilitates the identification of the payee within the IRS programs. The guidelines below are broken into organization type.

### Individuals

A name control for an individual is generally the first four characters of the last name on the information return.

- The name control consists of four alpha and/or numeric characters.
- The hyphen (-) or a blank space are the only special characters allowed in the name control. These characters cannot be in the first position of the name control.
- The name control can have less, but no more than four characters. Blanks may be present only as the last three positions of the name control.
- If an individual has a hyphenated last name, the name control is the first four characters from the first of the two last names.
- For joint returns, regardless of whether the payees use the same or different last names, the name control is the first four characters of the primary payee’s last name.

### Examples – Individuals

Name	Name Control
Ralph <u>Teak</u>	TEAK
Dorothy <u>Willow</u>	WILL
Joe <u>McCedar</u>	MCCE
Brandy <u>Cedar</u> -Hawthorn	CEDA
Victoria <u>Windsor</u> -Maple	WIND
Joseph <u>Ash</u> & Linda Birch	ASH
Edward & Joan <u>Maple</u>	MAPL

## Exhibit 1 Name Control (continued)

### Sole Proprietor

- A sole proprietor must always use his/her individual name as the legal name of the business for IRS purposes.
- The name control consists of four alpha and/or numeric characters.
- The name control can have less, but no more than four characters.
- The hyphen (-) or a blank space are the only special characters allowed in the name control. These characters cannot be in the first position of the name control.
- When the taxpayer has a true name and a trade name, the name control is the first four characters of the individual's last name.
- When an individual's two last names are hyphenated, the name control is the first four characters of the first last name.

### Examples – Sole Proprietor

Name	Name Control	Comment
Arthur P. Aspen Trade Name: Sunshine Restaurant	ASPE	The name control for a sole proprietor's name is the first four significant characters of the last name.
Maiden Name: Jane Smith Married Name: Jane Smith Jones	JONE	When two last names are used but are not hyphenated, the name control is the first four characters of the second last name.
Jane Smith-Jones	SMIT	
Elena de la Rosa	DELA	The Spanish phrases "de", "De", "del", and "de la" are part of the name control.
Juan Garza Morales	GARZ	For Spanish names, when an individual has two last names, the name control is the first four characters of the first last name.
Maria Lopez Moreno	LOPE	
Sunny Ming Lo	LO	For last names that have only two letters the last two spaces will be "blank." Blanks may be present only as the last three positions of the name control.
Kim Van Nguyen	NGUY	Vietnamese names will often have a middle name of Van (male) or Thi (female).

## Exhibit 1 Name Control (continued)

### Partnerships

The name control for a partnership will usually result in the following order of selection:

1. For businesses “doing business as” (dba) or with a trade name, use the first four characters of the dba or trade name.
2. If there is no business or trade name, use the first four characters of the partnership name (even if it is an individual’s name, such as in a law firm partnership).
3. Online receipt of EINs generates separate rules for the name control of partnerships.
4. Whether received online or via paper, if the first word is “The,” disregard it unless it is followed by only one other word.
5. If the EIN was assigned online (the EIN will begin with one of the following two digits: 20, 26, 27, or 45), then the name control for a partnership is developed using the first four characters of the primary name line.
6. If the first two digits of the EIN are other than 20, 26, 27, or 45, the name control for a partnership results from the trade or business name of the partnership. If there is no trade or business name, a name control results from the first four letters of a partnership name. In the case of a list of partners followed by the word partnership or an abbreviation thereof, use the last name of the first partner on the original **Form SS-4**, Application for Employer Identification Number.

### Examples – Partnerships

Name	Name Control
Rosie’s Restaurant	ROSI
Burgandy_Olive & Cobalt_Ptrs	BURG
The Hemlock	THEH
John Willow and James Oak Partnership (EIN assigned online)	JOHN
A.S. Green_(The) Oak Tree	OAKT
K.L. Black & O. H. Brown	BLAC
Bob Orange and Carol Black_ et al. Prs. Dba The Merry Go Round	MERR

## Exhibit 1 Name Control (continued)

### Corporations

The name control for a corporation is the first four significant characters of the corporate name.

#### Examples – Corporations

Name	Name Control	Comment
The Meadowlark Company	MEAD	Omit the word "The" when followed by more than one word.
The Flamingo	THEF	Include the word "The" in the name control when followed by only one word.
George Giraffe PSC	GEOR	Corporate name control rules apply if an individual name contains the abbreviations PC (Professional Corporation), SC (Small Corporation), PA (Professional Association), PS (Professional Service), or PSC (Personal Service Corporation).
Kathryn Canary Memorial Foundation	KATH	When the organization name contains the words "Fund" or "Foundation", corporate name control rules apply.
Barbara J. Zinnia ZZ Grain	ZZGR	When an individual name and a corporate name appear, the name control is the first four characters of the corporation name.

## Exhibit 1 Name Control (continued)

### Estates, Trusts, and Fiduciaries

The name control for estates is the first four characters of the last name of the decedent. The last name of the decedent must have the word "Estate" after the first four characters in the primary name line.

The name control for trusts and fiduciaries results in the following:

1. Name controls for individual trusts are created from the first four characters of the individual's last name.
2. For corporations set up as trusts, use the first four characters of the corporate name.
3. There are separate rules for the name control of trusts, depending on whether the EIN is an online assignment.
4. If the EIN is assigned online (the EIN will begin with one of the following two digits: 20, 26, 27, or 45), then the name control is developed using the first four characters of the first name on the primary name line.  
**Note:** The online EIN application will begin assigning the first two digits of 46 and 47 in the future.  
 Ignore leading phrases such as "Trust for" or "Irrevocable Trust."
5. If the first two digits of the EIN are other than 20, 26, 27, or 45, (46 and 47, in the future) then the name control for a trust or fiduciary account results from the name of the person in whose name the trust or fiduciary account is established.

### Examples - Estates, Trusts, and Fiduciaries

Name	Name Control
Howard J. Smith Dec'd Howard J Smith, Estate	SMIT
Howard J. Smith Dec'd Howard J Smith, Estate (EIN assigned online)	HOWA
Michael T Azalea Revocable Trust Michael T Azalea Rvoc Tr	AZAL
Sunflower Company Employee Benefit Trust Sunflower Company Employee Benefit Trust	SUNF
Jonathan Periwinkle Memory Church Irrevocable Trust (EIN assigned online)	PERI
Trust for the benefit of Bob Jones (EIN assigned online)	BOBJ
Trust for the benefit of Bob Jones	JONE

## Exhibit 1 Name Control (continued)

### Other Organizations

Compliance with the following will facilitate the computer programs in identifying the correct name control:

1. The only organization, which you will always abbreviate, is Parent Teachers Association (PTA). The name control will be "PTA" plus the first letter of the name of the state in which the PTA is located.
2. The name control for a local or post number is the first four characters of the national title.
3. Use the name control of the national organization name if there is a Group Exemption Number (GEN).
4. For churches and their subordinates (for example nursing homes, hospitals), the name control consists of the first four characters of the legal name of the church or subordinate.
5. If the organization's name indicates a political organization, use the individual's name as the name control.
6. The words Kabushiki Kaisha or Gaisha are the Japanese translation of the words "stock company" or "corporation." Therefore, if these words appear in a name line, these words would move to the end of the name where the word "corporation" would normally appear.

### Examples - Other Organizations

Name	Name Control
Parent Teachers Association Congress of Georgia	PTAG
Church of All	CHUR
Committee to Elect Patrick Dole:	PATR
Green Door Kabushik Kaisha	GREE



## Exhibit 2 Publication 1220 Tax Year 2020 Revision Updates

Date	Location	Update
09/18/2020	Page 12	Part A Sec. 3 What's New for Tax Year 2020 (continued) Payer "A" Record - Form 1099-PATR, Taxable Distributions From Cooperatives - Removed Amount Code 9 - Patron's alternative minimum tax (AMT) adjustment (Prior Year Only) - revised code title
09/18/2020	Page 38	Part B Sec. 6 Electronic Submissions (continued) - .03 Submission Responses - Removed the statement, If you are having trouble transmitting files with a scripting process, please contact the IRS at 866-455-7438 (toll-free) for assistance. Listen to all options before making your selection.
09/18/2020	Page 66	Part C Payer "A" Record (continued) - General Field Description Removed Patron's alternative minimum tax (AMT) adjustment (Prior Year Only) and Amount Code 9
09/18/2020	Page 103 – Page 114	Part C Sec. 3 Payee "B" Record – Corrected numerical numbering of sections (13) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-G through (19) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-NEC
09/18/2020	Page 105	Part C Sec. 3 (14) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-INT – Updated Field Position 749-750, General Field Description to Enter blanks or carriage return/line feed (CR/LF) characters
09/18/2020	Page 106	Part C Sec. 3 Payee "B" Record - Record Layout Positions 544-750 for Form 1099-INT – Updated 749-750 to Blank or CR/LF

