

Publication 1220

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

Tax Year 2019

Volume 3 of 4



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	Required. Enter “B.”								
2-5	Payment Year	4	Required. Enter “2019.” If reporting prior year data, report the year which applies (2018, 2017, etc.).								
6	Corrected Return Indicator (See Note)	1	Required for corrections only. Indicates a corrected return. Enter the appropriate code from the following table. <table><tr><th>Definition</th><th>Code</th></tr><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></table> Note: C, G, and non-coded records must be reported using separate Payer “A” Records.	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	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. Special characters and embedded blanks must be removed. Refer to Part E. Exhibit 1, Name Control .								

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><tr><th>TIN</th><th>Type of Account</th><th>Code</th></tr><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></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>Required. 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>Note: If the filer is required to report payments made through Foreign Intermediaries and Foreign Flow-Through Entities on Form 1099, refer to General Instructions for Certain Information Returns for reporting instructions.</p>																		

Record Name: Payee “B” Record (continued)			
Field Position	Field Title	Length	General Field Description
21-40	Payer’s Account Number for Payee	20	<p>Required 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>Forms 1099-LS and 1099-SB - 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>Required. 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>
<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.</p>			

Record Name: Payee “B” Record (continued)			
Field Position	Field Title	Length	General Field Description
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.
*Note: 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.			
247	Foreign Country Indicator	1	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. 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.

Record Name: Payee “B” Record (continued)			
Field Position	Field Title	Length	General Field Description
248-287	First Payee Name Line	40	<p>Required. 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 (&) are the only acceptable special characters for First and Second Payee Name Lines.</p> <p>Note: If a filer is required to report payments made through Foreign Intermediaries and Foreign Flow-Through Entities on Form 1099, see the General Instructions for Certain Information Returns 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>Required. 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>Required. 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>Required. Enter the valid U.S. Postal Service state abbreviations for states or the appropriate postal identifier (AA, AE, or AP). Refer to Part A. Sec 13, Table 2, State & U.S. Territory Abbreviations.</p>

Record Name: Payee “B” Record (continued)			
Field Position	Field Title	Length	General Field Description
490-498	Payee ZIP Code	9	Required. Enter the valid ZIP Code (nine-digit or five-digit) assigned by the U.S. Postal Service. 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.
499	Blank	1	Enter blank.
500-507	Record Sequence Number	8	Required. 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.
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
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
235-246	247	248-287	288-327	328-367	368-407
Blank	Payee City	Payee State	Payee ZIP Code	Blank	Record Sequence Number
408-447	448-487	488-489	490-498	499	500-507
Blank					
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-LS
2	1098	18	1099-LTC
3	1098-C	19	1099-MISC*
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-H	30	5498-ESA
15	1099-INT*	31	5498-SA
16	1099-K*	32	W-2G
* 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.			

(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	Required. Enter the appropriate indicator from the table below: <table><tr><th>Usage</th><th>Indicator</th></tr><tr><td>Issuer of bond or its agent filing initial 2019 Form 1097-BTC for credit being reported</td><td>1</td></tr><tr><td>An entity that received a 2018 Form 1097-BTC for credit being reported</td><td>2</td></tr></table>	Usage	Indicator	Issuer of bond or its agent filing initial 2019 Form 1097-BTC for credit being reported	1	An entity that received a 2018 Form 1097-BTC for credit being reported	2		
Usage	Indicator										
Issuer of bond or its agent filing initial 2019 Form 1097-BTC for credit being reported	1										
An entity that received a 2018 Form 1097-BTC for credit being reported	2										
548-555	Blank	8	Enter blanks.								
556	Code	1	Required. Enter the appropriate alpha indicator from the table below: <table><tr><th>Usage</th><th>Indicator</th></tr><tr><td>Account number</td><td>A</td></tr><tr><td>CUSIP number</td><td>C</td></tr><tr><td>Unique identification number, not an account/CUSIP number, such as a self-provided identification number</td><td>O</td></tr></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	Required. Enter the appropriate indicator from the table. <table><tr><th>Usage</th><th>Indicator</th></tr><tr><td>Clean Renewable Energy Bond</td><td>101</td></tr><tr><td>Other</td><td>199</td></tr></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">• Continuation of Property Address Securing Mortgage• Continuation of Legal Description of Property• Real estate taxes• Insurance paid from escrow• If you are a collection agent, the name of the person for whom you collected the interest 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.
Option: 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.			

(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 2019, show the date of acquisition. (for example, January 5, 2019, would be 20190105)
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

Field Position	Field Title	Length	General Field Description
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, 2019, would be 20190105).

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

Field Position	Field Title	Length	General Field Description						
660	Donee Indicator	1	<div>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.</div> <table><tr><th>Usage</th><th>Indicator</th></tr><tr><td>Donee provided goods or services</td><td>1</td></tr><tr><td>Donee did not provide goods or services</td><td>2</td></tr></table>	Usage	Indicator	Donee provided goods or services	1	Donee did not provide goods or services	2
Usage	Indicator								
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, 2019, would be 20190105). Do not enter hyphens or slashes.						
731-746	Goods and Services	16	<div>Enter a description of any goods and services received for the vehicle. Otherwise, enter blanks.</div> <div>Left justify information and fill unused positions with blanks.</div>						
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
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
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
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
544-546	547	548-662	663-722	723-748	749-750

(5) Payee “B” Record – Positions 544-750 for Form 1098-F

Field Position	Field Title	Length	General Field Description																
544-551	Date of Order/Agreement	8	Enter the effective date of the order in YYYYMMDD format (for example, January 5, 2019, would be 20190105).																
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	<div>Enter one or more of the following payment codes.</div> <table><tr><th>Usage</th><th>Indicator</th></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>Settlement payments to non-governmental entities, i.e., charities</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></table>	Usage	Indicator	Multiple payers/defendants	B	Multiple payees	C	Property included in settlement	D	Settlement payments to non-governmental entities, i.e., charities	E	Settlement paid in full as of time of filing	F	No payment received as of time of filing	G	Deferred prosecution agreement	H
Usage	Indicator																		
Multiple payers/defendants	B																		
Multiple payees	C																		
Property included in settlement	D																		
Settlement payments to non-governmental entities, i.e., charities	E																		
Settlement paid in full as of time of filing	F																		
No payment received as of time of filing	G																		
Deferred prosecution agreement	H																		
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
544-551	552-590	591-629	630-668	669-674

Special Data Entries	Blank
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.
Note: 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.			
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
544-545	546-553	554	555-556	557-558	559-560
April	May	June	July	August	September
561-562	563-564	565-566	567-568	569-570	571-572
October	November	December	Blank	Name of Plan	Plan Number
573-574	575-576	577-578	579	580-618	619-638
Plan Sponsor's Employer Identification Number	Blank	Blank			
639-647	648-748	749-750			

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

Field Position	Field Title	Length	General Field Description
544	Student's taxpayer identification number (TIN Solicitation Certification)	1	Required. Enter 1 to certify compliance with applicable TIN solicitation requirements regarding individual student when: <ul style="list-style-type: none">• 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.• 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. Otherwise, leave blank.
545-546	Blank	2	Enter blanks.
547	Half-time Student Indicator	1	Required. Enter “1” (one) if the student was at least a half-time student during any academic period that began in 2019. Otherwise, enter a blank.
548	Graduate Student Indicator	1	Required. 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
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544545-546547548549550551-662

Special Data Entries	Blank	Blank or CR/LF
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663-722723-748749-750

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

Field Position	Field Title	Length	General Field Description						
544-546	Blank	3	Enter blanks.						
547	Personal Liability Indicator	1	Enter the appropriate indicator from the table below: <table><tr><th>Usage</th><th>Indicator</th></tr><tr><td>Borrower was personally liable for repayment of the debt.</td><td>1</td></tr><tr><td>Borrower was not personally liable for repayment of the debt.</td><td>Blank</td></tr></table>	Usage	Indicator	Borrower was personally liable for repayment of the debt.	1	Borrower was not personally liable for repayment of the debt.	Blank
Usage	Indicator								
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, 2019, would be 20190105). Do not enter hyphens or slashes.						
556-594	Description of Property	39	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. If fewer than 39 positions are required, left justify the information and fill unused positions with blanks.						
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
544-546	547	548-555	556-594	595-662	663-722
Blank	Blank or CR/LF				
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	<div>Enter the appropriate indicator from the following table, to identify a Noncovered Security. If not a Noncovered Security, enter a blank.</div> <table><tr><th>Usage</th><th>Indicator</th></tr><tr><td>Noncovered Security Basis not reported to the IRS</td><td>1</td></tr><tr><td>Noncovered Security Basis reported to the IRS</td><td>2</td></tr><tr><td>Not a Noncovered Security</td><td>Blank</td></tr></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	<div>Enter the appropriate indicator from the following table to identify the amount reported in Amount Code 2. Otherwise, enter a blank.</div> <table><tr><th>Usage</th><th>Indicator</th></tr><tr><td>Short Term</td><td>1</td></tr><tr><td>Long Term</td><td>2</td></tr><tr><td>Ordinary & Short Term</td><td>3</td></tr><tr><td>Ordinary & Long Term</td><td>4</td></tr></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)

Field Position	Field Title	Length	General Field Description						
547	Gross Proceeds Indicator	1	<div>Enter the appropriate indicator from the following table to identify the amount reported in Amount Code 2. Otherwise, enter a blank.</div> <table><tr><th>Usage</th><th>Indicator</th></tr><tr><td>Gross proceeds</td><td>1</td></tr><tr><td>Gross proceeds less commissions and option premiums</td><td>2</td></tr></table>	Usage	Indicator	Gross proceeds	1	Gross proceeds less commissions and option premiums	2
Usage	Indicator								
Gross proceeds	1								
Gross proceeds less commissions and option premiums	2								
548-555	Date Sold or Disposed	8	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, 2019, would be 20190105). Do not enter hyphens or slashes.						
556-568	CUSIP Number	13	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.						
569-607	Description of Property	39	<div><ul style="list-style-type: none">For broker transactions, enter a brief description of the disposition item (e.g., 100 shares of XYZ Corp).For regulated futures and forward contracts, enter “RFC” or other appropriate description.For bartering transactions, show the services or property provided.</div> <div>If fewer than 39 characters are required, left justify information and fill unused positions with blanks.</div>						
608-615	Date Acquired	8	<div>Enter the date of acquisition in the format YYYYMMDD (for example, January 5, 2019, would be 20190105). Do not enter hyphens or slashes.</div> <div>Enter blanks if this is an aggregate transaction.</div>						
616	Loss Not Allowed Indicator	1	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.						

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

Field Position	Field Title	Length	General Field Description												
617	Applicable check box of Form 8949	1	Enter one of the following indicators. Otherwise, enter a blank.												
			<table><tr><th>Usage</th><th>Indicator</th></tr><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></table>	Usage	Indicator	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
			Usage	Indicator											
			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 Part A, Sec. 12, Table 1, Participating States and Codes . 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
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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
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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
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620 621-662 663-722 723-734 735-746 747-748

Blank or CR/LF

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>Required. Enter the appropriate indicator from the following table:</p> <table><tr><th>Usage</th><th>Indicator</th></tr><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></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, 2019, would be 20190105). 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
544-546	547	548-555	556-594	595	596-662

Special Data Entries	Blank	Blank or CR/LF
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, 2019, would be 20190105). 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 Part A. Sec. 12, Table 1, Participating States and Codes . 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	Required: 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><tr><th>Usage</th><th>Indicator</th></tr><tr><td>Income tax refund applies exclusively to a trade or business</td><td>1</td></tr><tr><td>Income tax refund is a general tax refund</td><td>Blank</td></tr></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 2009 through 2018. Note: 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 Part A. Sec. 12, Table 1, Participating States and Codes . 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
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
723-734	735-746	747-748	749-750

(14) Payee “B” Record - Record Layout Positions 544-750 for Form 1099-H

Field Position	Field Title	Length	Description and Remarks
544-546	Blank	3	Enter blanks.
547-548	Number of Months Eligible	2	Required. Enter the total number of months the recipient is eligible for health insurance advance payments. Right justify the information and fill unused positions with blanks.
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.
723-748	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-H

Blank	Number of Months Eligible	Blank	Special Data Entries	Blank	Blank or CR/LF
544-546	547-548	549-662	663-722	723-748	749-750

(15) 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 Part A, Sec. 12, Table 1, Participating States and Codes . 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	

(16) 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	Required. Enter the appropriate indicator from the following table. <table><tr><th>Usage</th><th>Indicator</th></tr><tr><td>Payment Settlement Entity (PSE)</td><td>1</td></tr><tr><td>Electronic Payment Facilitator (EPF)/Other third party</td><td>2</td></tr></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	Required. Enter the appropriate indicator from the following table. <table><tr><th>Usage</th><th>Indicator</th></tr><tr><td>Payment Card Payment</td><td>1</td></tr><tr><td>Third Party Network Payment</td><td>2</td></tr></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	Required. Enter the number of payment transactions. Do not include refund transactions. Right justify the information and fill unused positions with zeros.						
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	Required. 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.						

(16) 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. Part A. Sec. 12, Table 1, Participating States and Codes . 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				

(17) Payee “B” Record - Record Layout Positions 544-553 for Form 1099-LS

Field Position	Field Title	Length	General Field Description
544-545	Blank	2	Enter blanks.
546-553	Date of Sale	8	Enter the Date of Sale in format YYYYMMDD (for example January 5, 2019, would be 20190105). 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
544-545	546-553	554-662	663-701	702-748	749-750

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

Field Position	Field Title	Length	General Field Description						
544-546	Blank	3	Enter blanks.						
547	Type of Payment Indicator	1	Enter the appropriate indicator from the following table. Otherwise, enter blanks. <table><tr><th>Usage</th><th>Indicator</th></tr><tr><td>Per diem</td><td>1</td></tr><tr><td>Reimbursed amount</td><td>2</td></tr></table>	Usage	Indicator	Per diem	1	Reimbursed amount	2
Usage	Indicator								
Per diem	1								
Reimbursed amount	2								
548-556	Social Security Number of Insured	9	Required. Enter the social security number of the insured.						
557-596	Name of Insured	40	Required. Enter the name of the insured.						
597-636	Address of Insured	40	Required. 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. 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. 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).						
637-676	City of Insured	40	Required. 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	Required. Enter the valid U.S. Postal Service state abbreviations for states or the appropriate postal identifier (AA, AE, or AP). Refer to Part A. Sec. 13, Table 2, State & U.S. Territory Abbreviations .						
679-687	ZIP Code of Insured	9	Required. 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.						

(18) 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><tr><th>Usage</th><th>Indicator</th></tr><tr><td>Chronically ill</td><td>1</td></tr><tr><td>Terminally ill</td><td>2</td></tr></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, 2019, would be 20190105). 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
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
677-678	679-687	688	689-696	697	698-722
State Income Tax Withheld	Local Income Tax Withheld	Blank	Blank or CR/LF		
723-734	735-746	747-748	749-750		

(19) 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. Note: 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 Part A. Sec. 12. Table 1. Participating States and Codes . 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		

(20) Payee “B” Record - Record Layout Positions 544-750 for Form 1099-OLD

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	Required. 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 12/2019. 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.

(20) Payee “B” Record - Record Layout Positions 544-750 for Form 1099-OID (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. Refer to Part A. Sec. 12, Table 1, Participating States and Codes . 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
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		
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.
545-662	Blank	118	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 Part A. Sec. 12, Table 1, Participating States and Codes . 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	Special Data Entries	State Income Tax Withheld	Local Income Tax Withheld	Combined Federal/State Code
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544

545-662

663-722

723-734

735-746

747-748

Blank or CR/LF

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	Required. Enter “1” (one) if reporting a trustee to trustee transfer. Otherwise, enter a blank.								
548	Type of Tuition Payment	1	Required. Enter the appropriate code from the table below to indicate the type of tuition payment. Otherwise, enter a blank. <table><tr><th>Usage</th><th>Indicator</th></tr><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></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	Required. 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
544-546	547	548	549	550-662	663-722
Blank	Blank or CR/LF				
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>Required. 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">• Distribution Codes 5, 9, E, F, N, Q, R, S and T cannot be used with any other codes.• Distribution Code C can be a stand alone or combined with Distribution Code D only.• Distribution Code G may be used with Distribution Code 4 only if applicable.• Distribution Code K is valid with Distribution Codes 1, 2, 4, 7, 8, or G.• Distribution Code M can be a stand alone or combined with Distribution Codes 1, 2, 4, 7, or B.