

**Publication 1220**

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

**Tax Year 2019**

Volume 2 of 4





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 6, 2019, 6 p.m. ET	January 7, 2020
Controlled launch	January 8, 2020, 8 a.m. ET	January 10, 2020, 4 p.m. ET
Available	January 10, 2020	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 28, 2019	November 3, 2019
Available	November 4, 2019	December 6, 2019, 6 p.m. ET
Down for annual updates	December 6, 2019, 6 p.m. ET	January 1, 2020
Available	January 2, 2020	Date to be determined and will be available on the <a href="#">FIRE</a> webpage.
<b>Note:</b> FIRE Systems (Production and Test) may be down for programming updates and maintenance 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.

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><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
<p>Filers may upload a file to the FIRE System by taking the following actions:</p> <ul style="list-style-type: none"><li>• After logging in, go to the Main Menu</li><li>• Select “Send Information Returns”</li><li>• Enter the TCC</li><li>• Enter the TIN</li><li>• “Submit”</li><li>• 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.)</li><li>• Select one of the following:<ul style="list-style-type: none"><li>▪ Original file</li><li>▪ Replacement file</li><li>▪ Correction file</li><li>▪ Test File (This option will only be available on the FIRE Test System at <a href="https://fire.test.irs.gov/">https://fire.test.irs.gov/</a>.)</li></ul></li><li>• Enter the 10-digit PIN</li><li>• “Submit”</li><li>• “Browse” to locate the file and open it</li><li>• “Upload”</li></ul> <p><b>Note:</b> 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 that 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.”</p>

Checking the Status of Your File
<p>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:</p> <ul style="list-style-type: none"><li>• Log back into the FIRE System</li><li>• Select “Main Menu”</li><li>• Select “Check File Status” The default selection to the File Status drop down is, “<b>All Files.</b>” When “<b>All Files</b>” is selected, a valid date range is required. The date range cannot exceed three months.</li><li>• Enter the TCC</li><li>• Enter the TIN and “Search”</li></ul> <p><b>Note:</b> During peak filing periods, the time frame for returning file results may be more than two days.</p>
<p>File Status Results:</p> <ul style="list-style-type: none"><li>• <b>Good, Not Released</b> - 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.</li><li>• <b>Good, Released</b> - The file has been released for IRS processing.</li><li>• <b>Bad</b> - 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. If you do not intend to submit a replacement file, you can check the “Close File” box for <b>current year files only</b>. Enter your PIN to complete the action of closing the file. <b>Note:</b> A bad file can be closed for current year files only. A PIN is required.</li><li>• <b>Not Yet Processed</b> - The file has been received, but results are not available. Check back in a few days.</li></ul>

# **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:

- HTTP 1.1 Specification  
<http://www.w3.org/Protocols/rfc2616/rfc2616.txt>
- TLS 1.1 and 1.2 are implemented using SHA and RSA 1024 bits during the asymmetric handshake
- The filer can use one of the following encryption algorithms, listed in order of priority using TLS:



- AES 256-bit (FIPS-197)
- AES 128-bit (FIPS-197)
- TDES 168-bit (FIPS-46-3)

## **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, for available dates.

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 2019 for Form 1099-MISC non-employee compensation (NEC) - Refer to Part A. Sec. 7

Form 1099-MISC NEC Filing Guidance for Tax Year 2019.

## **.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 that were 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.**

## **.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).

The authorized transmitter can close a bad file for **current year files only**. If you do not intend to submit a replacement file, you can check the "Close File" box. Enter your PIN to complete the action of closing the file.

## **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.

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## 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 that 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.

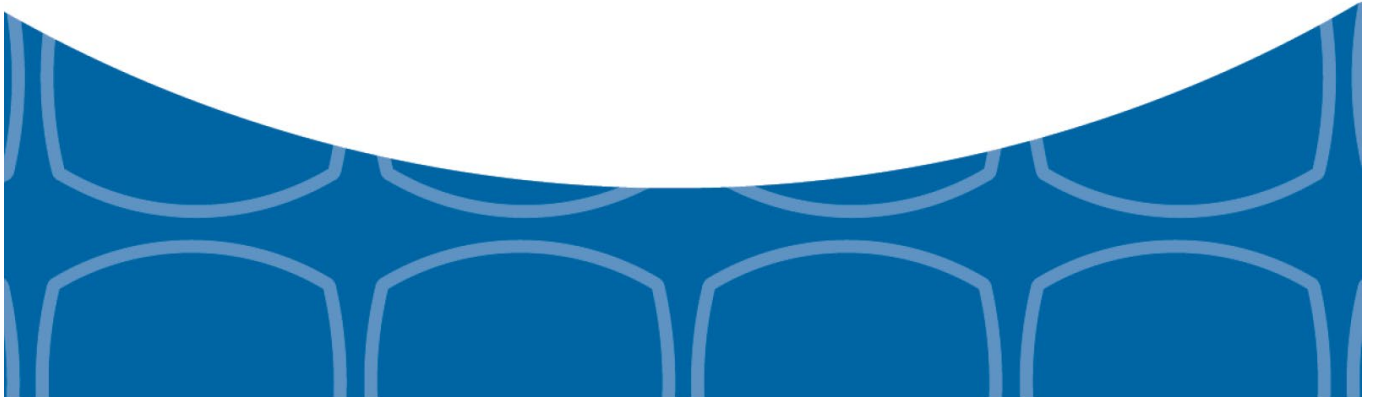
Item	Issue	Resolution
10	You sent a file in PDF format.	All files submitted electronically must be in standard ASCII code. If you have software that is supposed to produce this file, contact the software company to see if their software has the ability to produce a file in the proper format.

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 2019, 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.

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## Part C. | Record Format Specifications and Record Layouts

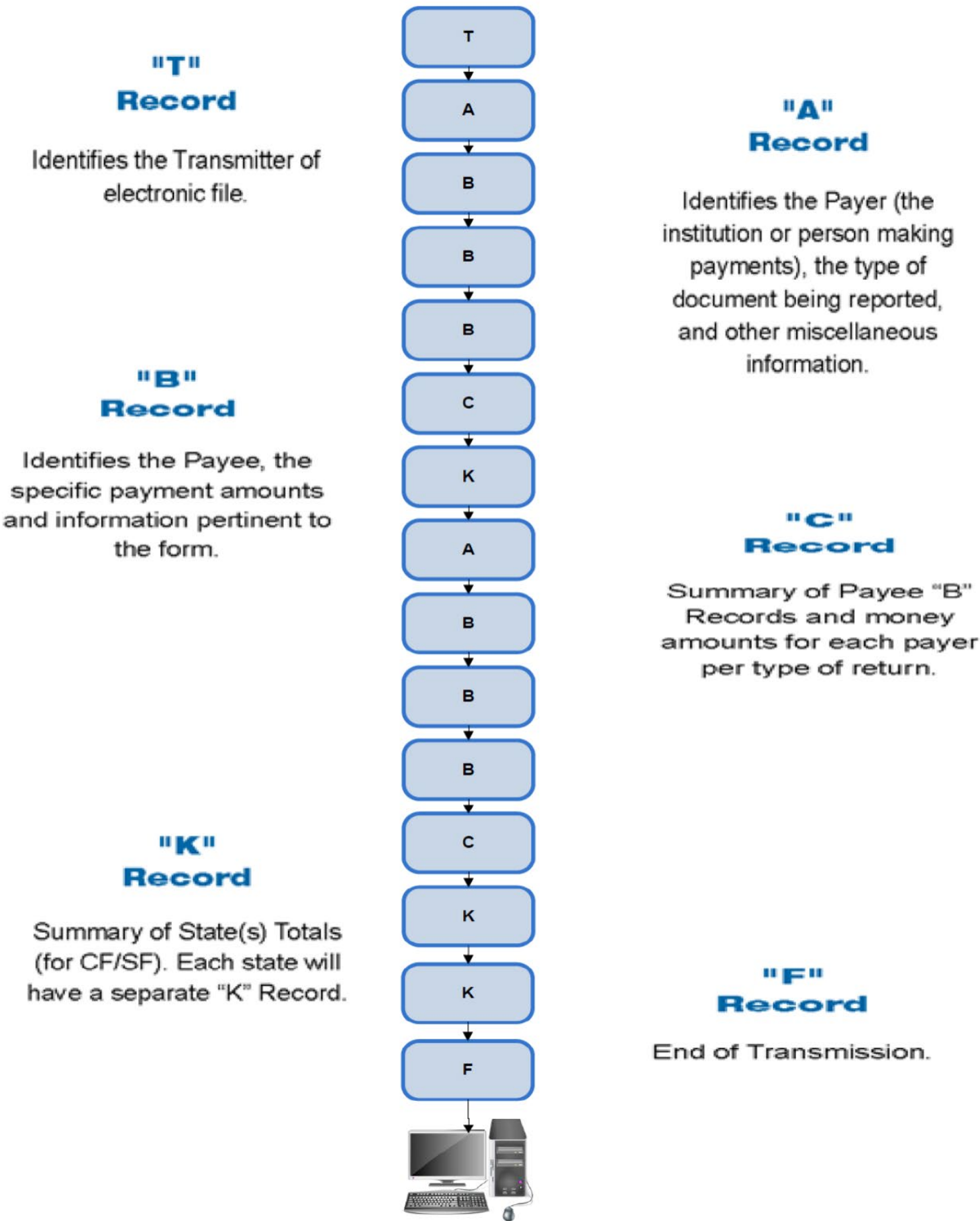


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File Format

Each record must be 750 positions.



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# **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 “2019.” If reporting prior year data, report the year which applies (2018, 2017, 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 2019. The FIRE System accepts 2010 through 2018 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)			
Field Position	Field Title	Length	General Field Description
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	<p><b>Required.</b> Enter the mailing address associated with the Company Name in field positions 110-149 where correspondence should be sent.</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>
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	<p><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.</p> <p>Example: The IRS telephone number of 866-455-7438 with an extension of 52345 would be 866455743852345.</p>
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	<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. <table><tr><th>Definition</th><th>Indicator</th></tr><tr><td>Software was purchased from a vendor or other source.</td><td>V</td></tr><tr><td>Software was produced by in-house programmers.</td><td>I</td></tr></table> <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.	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	<b>Required.</b> Enter the mailing address. If the software is produced in-house, enter blanks. <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).						
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)			
Field Position	Field Title	Length	General Field Description
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
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
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
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

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# **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.

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Record Name: Payer “A” Record			
Field Position	Field Title	Length	General Field Description
1	Record Type	1	<b>Required.</b> Enter an "A."
2-5	Payment Year	4	<b>Required.</b> Enter “2019.” If reporting prior year data, report the year which applies (2018, 2017, 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)																																																																	
Field Position	Field Title	Length	General Field Description																																																														
26-27	Type of Return	2	<p><b>Required.</b> Enter the appropriate code. Left justify and fill unused positions with blanks.</p> <table><tr><th>TYPE OF RETURN</th><th>CODE</th></tr><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-H</td><td>J</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-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></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-H	J	1099-INT	6	1099-K	MC	1099-LS	LS	1099-LTC	T	1099-MISC	A	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
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-H	J																																																																
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1099-LS	LS																																																																
1099-LTC	T																																																																
1099-MISC	A																																																																
1099-OID	D																																																																
1099-PATR	7																																																																
1099-Q	Q																																																																
1099-R	9																																																																
1099-S	S																																																																
1099-SA	M																																																																
1099-SB	SB																																																																
3921	N																																																																
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5498	L																																																																
5498-ESA	V																																																																



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><tr><th>TYPE OF RETURN</th><th>CODE</th></tr><tr><td>5498-SA</td><td>K</td></tr><tr><td>W-2G</td><td>W</td></tr></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			For Reporting Payments on Form 1097-BTC:																												
<b>Form 1097-BTC, Bond Tax Credit</b>			<table><tr><th>Amount Type</th><th>Amount Code</th></tr><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></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
			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																														

Record Name: Payer “A” Record (continued)																	
Field Position	Field Title	Length	General Field Description														
Amount Codes			For Reporting Payments on Form 1098:														
Form 1098, Mortgage Interest Statement			<table><tr><th>Amount Type</th><th>Amount Code</th></tr><tr><td>Mortgage interest received from payer(s)/borrower(s)</td><td>1</td></tr><tr><td>Points paid on the purchase of a principal residence</td><td>2</td></tr><tr><td>Refund or credit of overpaid interest</td><td>3</td></tr><tr><td>Mortgage Insurance Premium<ul style="list-style-type: none"><li>If section 163(h)(3)(E) applies for 2019, enter the total premiums of \$600 or more paid (received) in 2019.</li><li>If 163(h)(3)(E) does not apply for 2019 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>4</td></tr><tr><td>Blank (Filer’s use)</td><td>5</td></tr><tr><td>Outstanding Mortgage Principal</td><td>6</td></tr></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 2019, enter the total premiums of \$600 or more paid (received) in 2019.</li><li>If 163(h)(3)(E) does not apply for 2019 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
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 2019, enter the total premiums of \$600 or more paid (received) in 2019.</li><li>If 163(h)(3)(E) does not apply for 2019 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																
Amount Codes			For Reporting Payments on Form 1098-C:														
Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes			<table><tr><th>Amount Type</th><th>Amount Code</th></tr><tr><td>Gross proceeds from sales</td><td>4</td></tr><tr><td>Value of goods or services in exchange for a vehicle</td><td>6</td></tr></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)																																		
Field Title	Length	General Field Description																																
Amount Code		For Reporting Payments on Form 1098-E:																																
Form 1098-E, Student Loan Interest Statement		<table><tr><th>Amount Type</th><th>Amount Code</th></tr><tr><td>Student loan interest received by the lender</td><td>1</td></tr></table>	Amount Type	Amount Code	Student loan interest received by the lender	1																												
	Amount Type	Amount Code																																
Student loan interest received by the lender	1																																	
Amount Codes		For Reporting Payments on Form 1098-F:																																
Form 1098-F, Fines, Penalties and Other Amounts		<table><tr><th>Amount Type</th><th>Amount Code</th></tr><tr><td>Total amount required to be paid</td><td>1</td></tr><tr><td>Restitution/remediation amount</td><td>2</td></tr><tr><td>Compliance amount</td><td>3</td></tr></table>	Amount Type	Amount Code	Total amount required to be paid	1	Restitution/remediation amount	2	Compliance amount	3																								
	Amount Type	Amount Code																																
	Total amount required to be paid	1																																
	Restitution/remediation amount	2																																
Compliance amount	3																																	
Amount Codes		For Reporting Payments on Form 1098-Q:																																
Form 1098-Q, Qualifying Longevity Annuity Contract Information		<table><tr><th>Amount Type</th><th>Amount Code</th></tr><tr><td>January payments</td><td>1</td></tr><tr><td>February payments</td><td>2</td></tr><tr><td>March payments</td><td>3</td></tr><tr><td>April payments</td><td>4</td></tr><tr><td>May payments</td><td>5</td></tr><tr><td>June payments</td><td>6</td></tr><tr><td>July payments</td><td>7</td></tr><tr><td>August payments</td><td>8</td></tr><tr><td>September payments</td><td>9</td></tr><tr><td>October payments</td><td>A</td></tr><tr><td>November payments</td><td>B</td></tr><tr><td>December payments</td><td>C</td></tr><tr><td>Total premiums</td><td>D</td></tr><tr><td>Annuity amount on start date</td><td>E</td></tr><tr><td>FMV of QLAC</td><td>F</td></tr></table>	Amount Type	Amount Code	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
	Amount Type	Amount Code																																
	January payments	1																																
	February payments	2																																
	March payments	3																																
	April payments	4																																
	May payments	5																																
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	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																																	

Record Name: Payer “A” Record (continued)														
Field Title	Length	General Field Description												
Amount Codes  Form 1098-T, Tuition Statement		<div>For Reporting Payments on Form 1098-T:</div> <table><tr><th>Amount Type</th><th>Amount Code</th></tr><tr><td>Payments received for qualified tuition and related expenses</td><td>1</td></tr><tr><td>Adjustments made for prior year</td><td>3</td></tr><tr><td>Scholarships or grants</td><td>4</td></tr><tr><td>Adjustments to scholarships or grants for a prior year</td><td>5</td></tr><tr><td>Reimbursements or refunds of qualified tuition and related expenses from an insurance contract</td><td>7</td></tr></table> <div>Note: 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.</div>	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  Form 1099-A, Acquisition or Abandonment of Secured Property		<div>For Reporting Payments on Form 1099-A:</div> <table><tr><th>Amount Type</th><th>Amount Code</th></tr><tr><td>Balance of principal outstanding</td><td>2</td></tr><tr><td>Fair market value of the property</td><td>4</td></tr></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																						
Amount Codes			For Reporting Payments on Form 1099-B:																						
Form 1099-B, Proceeds From Broker and Barter Exchange Transactions			<table><tr><th>Amount Type</th><th>Amount Code</th></tr><tr><td>Proceeds (For forward contracts, See Note 1)</td><td>2</td></tr><tr><td>Cost or other basis</td><td>3</td></tr><tr><td>Federal income tax withheld (backup withholding). Do not report negative amounts.</td><td>4</td></tr><tr><td>Wash Sale Loss Disallowed</td><td>5</td></tr><tr><td>Bartering</td><td>7</td></tr><tr><td>Profit (or loss) realized in 2019 (See Note 2)</td><td>9</td></tr><tr><td>Unrealized profit (or loss) on open contracts 12/31/2018 (See Note 2)</td><td>A</td></tr><tr><td>Unrealized profit (or loss) on open contracts 12/31/2019 (See Note 2)</td><td>B</td></tr><tr><td>Aggregate profit (or loss)</td><td>C</td></tr><tr><td>Accrued Market Discount</td><td>D</td></tr></table>	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 2019 (See Note 2)	9	Unrealized profit (or loss) on open contracts 12/31/2018 (See Note 2)	A	Unrealized profit (or loss) on open contracts 12/31/2019 (See Note 2)	B	Aggregate profit (or loss)	C	Accrued Market Discount	D
			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 2019 (See Note 2)	9																					
			Unrealized profit (or loss) on open contracts 12/31/2018 (See Note 2)	A																					
			Unrealized profit (or loss) on open contracts 12/31/2019 (See Note 2)	B																					
			Aggregate profit (or loss)	C																					
Accrued Market Discount	D																								
<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.																									
<b>Note 2:</b> Payment amount fields 9, A, B, and C are used for the reporting of regulated futures or foreign currency contracts.																									

Record Name: Payer “A” Record (continued)			
Field Position	Field Title	Length	General Field Description
Amount Codes	Form 1099-C, Cancellation of Debt		For Reporting Payments on Form 1099-C:
Amount Code	Form 1099-CAP, Changes in Corporate Control and Capital Structure		For Reporting Payments on Form 1099-CAP:
Amount Codes	Form 1099-DIV, Dividends and Distributions		For Reporting Payments on Form 1099-DIV:

Record Name: Payer “A” Record (continued)																			
Field Position	Field Title	Length	General Field Description																
Amount Codes			For Reporting Payments on Form 1099-G:																
Form 1099-G, Certain Government Payments			<table><tr><th>Amount Type</th><th>Amount Code</th></tr><tr><td>Unemployment compensation</td><td>1</td></tr><tr><td>State or local income tax refunds, credits, or offsets</td><td>2</td></tr><tr><td>Federal income tax withheld (backup withholding or voluntary withholding on unemployment compensation of Commodity Credit Corporation Loans or certain crop disaster payments)</td><td>4</td></tr><tr><td>Reemployment Trade Adjustment Assistance (RTAA) programs</td><td>5</td></tr><tr><td>Taxable grants</td><td>6</td></tr><tr><td>Agriculture payments</td><td>7</td></tr><tr><td>Market gain</td><td>9</td></tr></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															
			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															

Record Name: Payer “A” Record (continued)			
Field Position	Field Title	Length	General Field Description
Amount Codes   <			



Record Name: Payer “A” Record (continued)																													
Field Position	Field Title	Length	General Field Description																										
Amount Codes			For Reporting Payments on Form 1099-INT:																										
Form 1099-INT, Interest Income			<table><tr><th>Amount Type</th><th>Amount Code</th></tr><tr><td>Interest income not included in Amount Code 3</td><td>1</td></tr><tr><td>Early withdrawal penalty</td><td>2</td></tr><tr><td>Interest on U.S. Savings Bonds and Treasury obligations</td><td>3</td></tr><tr><td>Federal income tax withheld (backup withholding)</td><td>4</td></tr><tr><td>Investment expenses</td><td>5</td></tr><tr><td>Foreign tax paid</td><td>6</td></tr><tr><td>Tax-exempt interest</td><td>8</td></tr><tr><td>Specified private activity bond</td><td>9</td></tr><tr><td>Market discount</td><td>A</td></tr><tr><td>Bond premium</td><td>B</td></tr><tr><td>Bond premium on tax exempt bond</td><td>D</td></tr><tr><td>Bond premium on Treasury obligation</td><td>E</td></tr></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																									
			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																												

Record Name: Payer “A” Record (continued)																																			
Field Position	Field Title	Length	General Field Description																																
Amount Codes  <b>Form 1099-K, Payment Card and Third Party Network Transactions</b>			For Reporting Payments on Form 1099-K: <table><tr><th>Amount Type</th><th>Amount Code</th></tr><tr><td>Gross amount of payment card/third party network transactions</td><td>1</td></tr><tr><td>Card not present transactions</td><td>2</td></tr><tr><td>Federal Income tax withheld</td><td>4</td></tr><tr><td>January payments</td><td>5</td></tr><tr><td>February payments</td><td>6</td></tr><tr><td>March payments</td><td>7</td></tr><tr><td>April payments</td><td>8</td></tr><tr><td>May payments</td><td>9</td></tr><tr><td>June payments</td><td>A</td></tr><tr><td>July payments</td><td>B</td></tr><tr><td>August payments</td><td>C</td></tr><tr><td>September payments</td><td>D</td></tr><tr><td>October payments</td><td>E</td></tr><tr><td>November payments</td><td>F</td></tr><tr><td>December payments</td><td>G</td></tr></table>	Amount Type	Amount Code	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
Amount Type	Amount Code																																		
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																																		
Amount Code  <b>Form 1099-LS, Reportable Life Insurance Sale</b>			For Reporting Payments on Form 1099-LS: <table><tr><th>Amount Type</th><th>Amount Code</th></tr><tr><td>Amount paid to payment recipient</td><td>1</td></tr></table>	Amount Type	Amount Code	Amount paid to payment recipient	1																												
Amount Type	Amount Code																																		
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><tr><th>Amount Type</th><th>Amount Code</th></tr><tr><td>Gross long-term care benefits paid</td><td>1</td></tr><tr><td>Accelerated death benefits paid</td><td>2</td></tr></table>	Amount Type	Amount Code	Gross long-term care benefits paid	1	Accelerated death benefits paid	2																										
Amount Type	Amount Code																																		
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																												
Amount Codes			For Reporting Payments on Form 1099-MISC:																												
<b>Form 1099-MISC, Miscellaneous Income</b>																															
<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.																															
<b>Note 2:</b> Do not report timber royalties under a “pay-as-cut” contract; these must be reported on Form 1099-S																															
			<table><tr><th>Amount Type</th><th>Amount Code</th></tr><tr><td>Rents</td><td>1</td></tr><tr><td>Royalties (See Note 2)</td><td>2</td></tr><tr><td>Other income</td><td>3</td></tr><tr><td>Federal income tax withheld (backup withholding or withholding on Indian gaming profits)</td><td>4</td></tr><tr><td>Fishing boat proceeds</td><td>5</td></tr><tr><td>Medical and health care payments</td><td>6</td></tr><tr><td>Nonemployee compensation (NEC) (Due Date - January 31)</td><td>7</td></tr><tr><td>Substitute payments in lieu of dividends or interest</td><td>8</td></tr><tr><td>Crop insurance proceeds</td><td>A</td></tr><tr><td>Excess golden parachute payment</td><td>B</td></tr><tr><td>Gross proceeds paid to an attorney in connection with legal services</td><td>C</td></tr><tr><td>Section 409A deferrals</td><td>D</td></tr><tr><td>Section 409A income</td><td>E</td></tr></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	Nonemployee compensation (NEC) (Due Date - January 31)	7	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
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																														
Nonemployee compensation (NEC) (Due Date - January 31)	7																														
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																														

Record Name: Payer “A” Record (continued)																									
Field Position	Field Title	Length	General Field Description																						
Amount Codes			For Reporting Payments on Form 1099-OID:																						
Form 1099-OID, Original Issue Discount			<table><tr><th>Amount Type</th><th>Amount Code</th></tr><tr><td>Original issue discount for 2019</td><td>1</td></tr><tr><td>Other periodic interest</td><td>2</td></tr><tr><td>Early withdrawal penalty</td><td>3</td></tr><tr><td>Federal income tax withheld (backup withholding)</td><td>4</td></tr><tr><td>Bond premium</td><td>5</td></tr><tr><td>Original issue discount on U.S. Treasury obligations (allows both positive and negative amounts to be reported)</td><td>6</td></tr><tr><td>Investment expenses</td><td>7</td></tr><tr><td>Market discount</td><td>A</td></tr><tr><td>Acquisition premium</td><td>B</td></tr><tr><td>Tax-Exempt OID</td><td>C</td></tr></table>	Amount Type	Amount Code	Original issue discount for 2019	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																								
Original issue discount for 2019	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																								

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>	For Reporting Payments on Form 1099-PATR:																										
			<table><tr><th>Amount Type</th><th>Amount Code</th></tr><tr><td>Patronage dividends</td><td>1</td></tr><tr><td>Nonpatronage distributions</td><td>2</td></tr><tr><td>Per-unit retain allocations</td><td>3</td></tr><tr><td>Federal income tax withheld (backup withholding)</td><td>4</td></tr><tr><td>Redemption of nonqualified notices and retain allocations</td><td>5</td></tr><tr><td>Deduction for domestic production activities income</td><td>6</td></tr><tr><td>Qualified Payments</td><td>B</td></tr><tr><td colspan="2"><b>Pass-Through Credits</b></td></tr><tr><td>Investment credit</td><td>7</td></tr><tr><td>Work opportunity credit</td><td>8</td></tr><tr><td>Patron’s alternative minimum tax (AMT) adjustment</td><td>9</td></tr><tr><td>For filer’s use for pass-through credits and deduction</td><td>A</td></tr></table>	Amount Type	Amount Code	Patronage dividends	1	Nonpatronage distributions	2	Per-unit retain allocations	3	Federal income tax withheld (backup withholding)	4	Redemption of nonqualified notices and retain allocations	5	Deduction for domestic production activities income	6	Qualified Payments	B	<b>Pass-Through Credits</b>		Investment credit	7	Work opportunity credit	8	Patron’s alternative minimum tax (AMT) adjustment	9	For filer’s use for pass-through credits and deduction	A
Amount Type	Amount Code																												
Patronage dividends	1																												
Nonpatronage distributions	2																												
Per-unit retain allocations	3																												
Federal income tax withheld (backup withholding)	4																												
Redemption of nonqualified notices and retain allocations	5																												
Deduction for domestic production activities income	6																												
Qualified Payments	B																												
<b>Pass-Through Credits</b>																													
Investment credit	7																												
Work opportunity credit	8																												
Patron’s alternative minimum tax (AMT) adjustment	9																												
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>	For Reporting Payments on Form 1099-Q:																										
			<table><tr><th>Amount Type</th><th>Amount Code</th></tr><tr><td>Gross distribution</td><td>1</td></tr><tr><td>Earnings (or loss)</td><td>2</td></tr><tr><td>Basis</td><td>3</td></tr></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			For Reporting Payments on Form 1099-R:																						
<b>Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>			<table><tr><th>Amount Type</th><th>Amount Code</th></tr><tr><td>Gross distribution</td><td>1</td></tr><tr><td>Taxable amount (see Note 1)</td><td>2</td></tr><tr><td>Capital gain (included in Amount Code 2)</td><td>3</td></tr><tr><td>Federal income tax withheld</td><td>4</td></tr><tr><td>Employee contributions/designated Roth contributions or insurance premiums</td><td>5</td></tr><tr><td>Net unrealized appreciation in employer’s securities</td><td>6</td></tr><tr><td>Other</td><td>8</td></tr><tr><td>Total employee contributions</td><td>9</td></tr><tr><td>Traditional IRA/SEP/SIMPLE distribution or Roth conversion (see Note 2)</td><td>A</td></tr><tr><td>Amount allocable to IRR within 5 years</td><td>B</td></tr></table>	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																					
			Total employee contributions	9																					
			Traditional IRA/SEP/SIMPLE distribution or Roth conversion (see Note 2)	A																					
			Amount allocable to IRR within 5 years	B																					
<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.																									
<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.																									

Record Name: Payer “A” Record (continued)											
Field Position	Field Title	Length	General Field Description								
Amount Codes	Form 1099-S, Proceeds From Real Estate Transactions		<div>For Reporting Payments on Form 1099-S:</div> <table><tr><th>Amount Type</th><th>Amount Code</th></tr><tr><td>Gross proceeds</td><td>2</td></tr><tr><td>Buyer’s part of real estate tax</td><td>5</td></tr></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	Form 1099-SA, Distributions From an HSA, Archer MSA, or Medicare Advantage MSA		<div>For Reporting Distributions on Form 1099-SA:</div> <table><tr><th>Amount Type</th><th>Amount Code</th></tr><tr><td>Gross distribution</td><td>1</td></tr><tr><td>Earnings on excess contributions</td><td>2</td></tr><tr><td>Fair market value of the account on the date of death</td><td>4</td></tr></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	Form 1099-SB, Seller’s Investment in Life Insurance Contract		<div>For Reporting Information on Form 1099-SB:</div> <table><tr><th>Amount Type</th><th>Amount Code</th></tr><tr><td>Investment in contract</td><td>1</td></tr><tr><td>Surrender amount</td><td>2</td></tr></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	Form 3921, Exercise of a Qualified Incentive Stock Option Under Section 422(b)		<div>For Reporting Information on Form 3921:</div> <table><tr><th>Amount Type</th><th>Amount Code</th></tr><tr><td>Exercise price per share</td><td>3</td></tr><tr><td>Fair market value of share on exercise date</td><td>4</td></tr></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			For Reporting Information on Form 3922:																												
Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)			<table><tr><th>Amount Type</th><th>Amount Code</th></tr><tr><td>Fair market value per share on grant date</td><td>3</td></tr><tr><td>Fair market value on exercise date</td><td>4</td></tr><tr><td>Exercise price per share</td><td>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>8</td></tr></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			For Reporting Information on Form 5498:																												
Form 5498, IRA Contribution Information			<table><tr><th>Amount Type</th><th>Amount Code</th></tr><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>1</td></tr><tr><td>Rollover contributions</td><td>2</td></tr><tr><td>Roth conversion amount</td><td>3</td></tr><tr><td>Recharacterized contributions</td><td>4</td></tr><tr><td>Fair market value of account</td><td>5</td></tr><tr><td>Life insurance cost included in Amount Code 1</td><td>6</td></tr><tr><td>FMV of certain specified assets</td><td>7</td></tr><tr><td>SEP contributions</td><td>8</td></tr><tr><td>SIMPLE contributions</td><td>9</td></tr><tr><td>Roth IRA contributions</td><td>A</td></tr><tr><td>RMD amount</td><td>B</td></tr><tr><td>Postponed Contribution</td><td>C</td></tr><tr><td>Repayments</td><td>D</td></tr></table>	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																														
			<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> .																												
			<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.																												



Record Name: Payer “A” Record (continued)															
Field Position	Field Title	Length	General Field Description												
Amount Codes			For Reporting Information on Form 5498-ESA:												
Form 5498-ESA, Coverdell ESA Contribution Information			<table><tr><th>Amount Type</th><th>Amount Code</th></tr><tr><td>Coverdell ESA contributions</td><td>1</td></tr><tr><td>Rollover contributions</td><td>2</td></tr></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:												
Form 5498-SA, HSA, Archer MSA or Medicare Advantage MSA Information			<table><tr><th>Amount Type</th><th>Amount Code</th></tr><tr><td>Employee or self-employed person’s Archer MSA contributions made in 2019 and 2020 for 2019</td><td>1</td></tr><tr><td>Total contributions made in 2019</td><td>2</td></tr><tr><td>Total HSA or Archer MSA contributions made in 2020 for 2019</td><td>3</td></tr><tr><td>Rollover contributions (see Note)</td><td>4</td></tr><tr><td>Fair market value of HSA, Archer MSA or Medicare Advantage MSA</td><td>5</td></tr></table>	Amount Type	Amount Code	Employee or self-employed person’s Archer MSA contributions made in 2019 and 2020 for 2019	1	Total contributions made in 2019	2	Total HSA or Archer MSA contributions made in 2020 for 2019	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 2019 and 2020 for 2019	1											
			Total contributions made in 2019	2											
			Total HSA or Archer MSA contributions made in 2020 for 2019	3											
			Rollover contributions (see Note)	4											
Fair market value of HSA, Archer MSA or Medicare Advantage MSA	5														
<b>Note:</b> This is the amount of any rollover made to this MSA in 2019 after a distribution from another MSA. For detailed information on reporting, refer to <a href="#">Instructions for Forms 1099-R and 5498</a> .															
Amount Codes			For Reporting Payments on Form W-2G:												
Form W-2G, Certain Gambling Winnings			<table><tr><th>Amount Type</th><th>Amount Code</th></tr><tr><td>Reportable winnings</td><td>1</td></tr><tr><td>Federal income tax withheld</td><td>2</td></tr><tr><td>Winnings from identical wagers</td><td>7</td></tr></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)									
Field Position	Field Title	Length	General Field Description						
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	<b>Required.</b> Enter the appropriate numeric code from the table below. <table><tr><th>Meaning</th><th>Code</th></tr><tr><td>The entity in the Second Payer Name Line Field is the transfer (or paying) agent.</td><td>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>0</td></tr></table>	Meaning	Code	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
Meaning	Code								
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)			
Field Position	Field Title	Length	General Field Description
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.</p> <p>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	<p>Enter blanks.</p>

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	