

## **HIGHLIGHTS OF THIS ISSUE**

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

### **EMPLOYEE PLANS**

#### **Notice 2010-52, page 88.**

**Weighted average interest rate update; corporate bond indices; 30-year Treasury securities; segment rates.**

This notice contains updates for the corporate bond weighted average interest rate for plan years beginning in July 2010; the 24-month average segment rates; the funding transitional segment rates applicable for July 2010; and the minimum present value transitional rates for June 2010.

### **EXEMPT ORGANIZATIONS**

#### **Announcement 2010-47, page 173.**

The IRS has revoked its determination that Consumer Credit Management, Inc., of Farmington Hills, MI; Music Foundation of Hawaii of Honolulu, HI; Texas Air Classics, Inc., of Roanoke, TX; Vikings USA Bootheel 388 of Steedman, MO; Vikings USA Bootheel 404 of Russellville, MO; Vikings USA Bootheel 421 of Lee's Summit, MO; Thorek Hospital & Medical Center of Chicago, IL; Wemgo Charitable Trust of Saranac Lake, NY; The Arks Youth Home, Inc., of East Chicago, IN; Creative Garden Preschool of Snohomish, WA; The Dream Home Foundation of Spokane, WA; David Shawver Ministries, Inc., of North Canton, OH; Eddie K. and Mary D. Edwards Foundation of Detroit, MI; Family Restoration, Inc., of Tampa, FL; Global Credit Management, Inc., of Boca Raton, FL; Gateway to a Cure of St. Louis, MO; Inland Counseling Network of Tri Cities, WA; Iowa Environmental Corporation of Maquoketa, IA; Lost Mountain Tissue Bank, Inc., of Rydal, GA; Modern Day Veterans Aux. Chapter 382 of Butler, MO; North City Psychological Group of San Diego, CA; Professional Child Care Services of Louisiana of Harvey, LA; Project Challenge of the West Coast, Inc., of Brandenton, FL; Palmyra Fire Company Charitable Endowment Trust of Palmyra, NY; Stars Boosters, Inc., of

Miami, FL; Survivors Charter School, Inc., of Palm Beach Garden, FL; Sugarland Run Community Activities Association of Sterling, VA; SV Healthcare System of Worcester, MA; Bread of Life Mission, Inc., of Punta Gorda, FL; Consumer Credit and Debt Counseling, Inc., of Princeton, NJ; and Hopes Gift International of San Dimas, CA, qualify as organizations described in sections 501(c)(3) and 170(c)(2) of the Code.

### **ADMINISTRATIVE**

#### **Rev. Proc. 2010-26, page 91.**

**Electronic filing; 2010 form specifications.** This procedure contains updates and changes to Publication 1220, *Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically* (revised 7-2010). Rev. Proc. 2009-30 superseded.

Finding Lists begin on page ii.  
Index for July begins on page iv.



# The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and en-

force the law with integrity and fairness to all.

## Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly and may be obtained from the Superintendent of Documents on a subscription basis. Bulletin contents are compiled semiannually into Cumulative Bulletins, which are sold on a single-copy basis.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations,

court decisions, rulings, and procedures must be considered, and Service personnel and others concerned are cautioned against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

### **Part I.—1986 Code.**

This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

### **Part II.—Treaties and Tax Legislation.**

This part is divided into two subparts as follows: Subpart A, Tax Conventions and Other Related Items, and Subpart B, Legislation and Related Committee Reports.

### **Part III.—Administrative, Procedural, and Miscellaneous.**

To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

### **Part IV.—Items of General Interest.**

This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

The last Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis, and are published in the last Bulletin of each semiannual period.

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# Part III. Administrative, Procedural, and Miscellaneous

## Update for Weighted Average Interest Rates, Yield Curves, and Segment Rates

### Notice 2010-52

This notice provides guidance as to the corporate bond weighted average interest rate and the permissible range of interest rates specified under § 412(b)(5)(B)(ii)(II) of the Internal Revenue Code as in effect for plan years beginning before 2008. It also provides guidance on the corporate bond monthly yield curve (and the corresponding spot segment rates), the 24-month average segment rates, and the funding transitional segment rates under § 430(h)(2). In addition, this notice provides guidance as to the interest rate on 30-year Treasury securities under § 417(e)(3)(A)(ii)(II) as in effect for plan years beginning before 2008, the 30-year Treasury weighted average rate under § 431(c)(6)(E)(ii)(I), and the min-

imum present value segment rates under § 417(e)(3)(D) as in effect for plan years beginning after 2007.

#### CORPORATE BOND WEIGHTED AVERAGE INTEREST RATE

Sections 412(b)(5)(B)(ii) and 412(l)(7)(C)(i), as amended by the Pension Funding Equity Act of 2004 and by the Pension Protection Act of 2006 (PPA), provide that the interest rates used to calculate current liability and to determine the required contribution under § 412(l) for plan years beginning in 2004 through 2007 must be within a permissible range based on the weighted average of the rates of interest on amounts invested conservatively in long term investment grade corporate bonds during the 4-year period ending on the last day before the beginning of the plan year.

Notice 2004-34, 2004-1 C.B. 848, provides guidelines for determining the corporate bond weighted average interest rate

and the resulting permissible range of interest rates used to calculate current liability. That notice establishes that the corporate bond weighted average is based on the monthly composite corporate bond rate derived from designated corporate bond indices. The methodology for determining the monthly composite corporate bond rate as set forth in Notice 2004-34 continues to apply in determining that rate. See Notice 2006-75, 2006-2 C.B. 366.

The composite corporate bond rate for June 2010 is 5.66 percent. Pursuant to Notice 2004-34, the Service has determined this rate as the average of the monthly yields for the included corporate bond indices for that month.

The following corporate bond weighted average interest rate was determined for plan years beginning in the month shown below.

| For Plan Years Beginning in |      | Corporate Bond Weighted Average | Permissible Range |         |
|-----------------------------|------|---------------------------------|-------------------|---------|
| Month                       | Year |                                 | 90%               | to 100% |
| July                        | 2010 | 6.32                            | 5.68              | 6.32    |

#### YIELD CURVE AND SEGMENT RATES

Generally for plan years beginning after 2007 (except for delayed effective dates for certain plans under sections 104, 105, and 106 of PPA), § 430 of the Code specifies the minimum funding requirements that apply to single employer plans pursuant to § 412. Section 430(h)(2) specifies the interest rates that must be used to determine a plan's target normal cost and funding target. Under this provision, present value is generally determined using three 24-month average interest rates

("segment rates"), each of which applies to cash flows during specified periods. However, an election may be made under § 430(h)(2)(D)(ii) to use the monthly yield curve in place of the segment rates. For plan years beginning in 2008 and 2009, a transitional rule under § 430(h)(2)(G) provides that the segment rates are blended with the corporate bond weighted average as specified above. An election may be made under § 430(h)(2)(G)(iv) to use the segment rates without applying the transitional rule.

Notice 2007-81, 2007-2 C.B. 899, provides guidelines for determining the

monthly corporate bond yield curve, the 24-month average corporate bond segment rates, and the funding transitional segment rates used to compute the target normal cost and the funding target. Pursuant to Notice 2007-81, the monthly corporate bond yield curve derived from June 2010 data is in Table I at the end of this notice. The spot first, second, and third segment rates for the month of June 2010 are, respectively, 2.35, 5.35, and 6.29. The three 24-month average corporate bond segment rates applicable for July 2010 under the election of § 430(h)(2)(G)(iv) are as follows:

| First Segment | Second Segment | Third Segment |
|---------------|----------------|---------------|
| 4.05          | 6.47           | 6.65          |

The transitional segment rates under § 430(h)(2)(G) applicable for July 2010, taking into account the corporate bond

weighted average of 6.32 stated above, are as follows:

| For Plan Years<br>Beginning in | First<br>Segment | Second<br>Segment | Third<br>Segment |
|--------------------------------|------------------|-------------------|------------------|
| 2009                           | 4.81             | 6.42              | 6.54             |

The transitional rule of § 430(h)(2)(G) does not apply to plan years starting in 2010. Therefore, for a plan year starting in 2010 with a lookback month to July 2010, the funding segment rates are the three 24-month average corporate bond segment rates applicable for July 2010, listed above without blending for the transitional period.

### 30-YEAR TREASURY SECURITIES INTEREST RATES

Section 417(e)(3)(A)(ii)(II) (prior to amendment by PPA) defines the applicable interest rate, which must be used for purposes of determining the minimum present value of a participant's benefit under § 417(e)(1) and (2), as the annual rate of interest on 30-year Treasury se-

curities for the month before the date of distribution or such other time as the Secretary may by regulations prescribe. Section 1.417(e)-1(d)(3) of the Income Tax Regulations provides that the applicable interest rate for a month is the annual rate of interest on 30-year Treasury securities as specified by the Commissioner for that month in revenue rulings, notices or other guidance published in the Internal Revenue Bulletin.

The rate of interest on 30-year Treasury securities for June 2010 is 4.13 percent. The Service has determined this rate as the average of the daily determinations of yield on the 30-year Treasury bond maturing in May 2040.

Generally for plan years beginning after 2007, § 431 specifies the mini-

mum funding requirements that apply to multiemployer plans pursuant to § 412. Section 431(c)(6)(B) specifies a minimum amount for the full-funding limitation described in section 431(c)(6)(A), based on the plan's current liability. Section 431(c)(6)(E)(ii)(I) provides that the interest rate used to calculate current liability for this purpose must be no more than 5 percent above and no more than 10 percent below the weighted average of the rates of interest on 30-year Treasury securities during the four-year period ending on the last day before the beginning of the plan year. Notice 88-73, 1988-2 C.B. 383, provides guidelines for determining the weighted average interest rate. The following rates were determined for plan years beginning in the month shown below.

| For Plan Years<br>Beginning in |      | 30-Year<br>Treasury<br>Weighted<br>Average | Permissible Range |    |      |
|--------------------------------|------|--|-------------------|----|------|
| Month                          | Year |  | 90%               | to | 105% |
| July                           | 2010 | 4.36                                       | 3.92              |    | 4.58 |

### MINIMUM PRESENT VALUE SEGMENT RATES

Generally for plan years beginning after December 31, 2007, the applicable interest rates under § 417(e)(3)(D) are segment rates computed without regard to a

24-month average. For plan years beginning in 2008 through 2011, the applicable interest rates are the monthly spot segment rates blended with the applicable rate under § 417(e)(3)(A)(ii)(II) as in effect for plan years beginning in 2007. Notice 2007-81 provides guidelines for determin-

ing the minimum present value segment rates. Pursuant to that notice, the minimum present value transitional segment rates determined for June 2010, taking into account the June 2010 30-year Treasury rate of 4.13 stated above, are as follows:

| For Plan Years<br>Beginning in | First<br>Segment | Second<br>Segment | Third<br>Segment |
|--------------------------------|------------------|-------------------|------------------|
| 2009                           | 3.42             | 4.62              | 4.99             |
| 2010                           | 3.06             | 4.86              | 5.43             |

### DRAFTING INFORMATION

The principal author of this notice is Tony Montanaro of the Employee Plans,

Tax Exempt and Government Entities Division. Mr. Montanaro may be e-mailed at [RetirementPlanQuestions@irs.gov](mailto:RetirementPlanQuestions@irs.gov).

**Table I**  
 Monthly Yield Curve for June 2010  
 Derived from June 2010 Data

| <i>Maturity</i> | <i>Yield</i> | <i>Maturity</i> | <i>Yield</i> | <i>Maturity</i> | <i>Yield</i> | <i>Maturity</i> | <i>Yield</i> | <i>Maturity</i> | <i>Yield</i> |
|-----------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|
| 0.5             | 1.16         | 20.5            | 5.99         | 40.5            | 6.32         | 60.5            | 6.44         | 80.5            | 6.50         |
| 1.0             | 1.35         | 21.0            | 6.01         | 41.0            | 6.33         | 61.0            | 6.44         | 81.0            | 6.50         |
| 1.5             | 1.57         | 21.5            | 6.02         | 41.5            | 6.33         | 61.5            | 6.44         | 81.5            | 6.50         |
| 2.0             | 1.83         | 22.0            | 6.04         | 42.0            | 6.34         | 62.0            | 6.44         | 82.0            | 6.50         |
| 2.5             | 2.14         | 22.5            | 6.05         | 42.5            | 6.34         | 62.5            | 6.45         | 82.5            | 6.50         |
| 3.0             | 2.47         | 23.0            | 6.06         | 43.0            | 6.34         | 63.0            | 6.45         | 83.0            | 6.50         |
| 3.5             | 2.80         | 23.5            | 6.07         | 43.5            | 6.35         | 63.5            | 6.45         | 83.5            | 6.50         |
| 4.0             | 3.12         | 24.0            | 6.09         | 44.0            | 6.35         | 64.0            | 6.45         | 84.0            | 6.50         |
| 4.5             | 3.42         | 24.5            | 6.10         | 44.5            | 6.35         | 64.5            | 6.45         | 84.5            | 6.50         |
| 5.0             | 3.68         | 25.0            | 6.11         | 45.0            | 6.36         | 65.0            | 6.45         | 85.0            | 6.51         |
| 5.5             | 3.92         | 25.5            | 6.12         | 45.5            | 6.36         | 65.5            | 6.46         | 85.5            | 6.51         |
| 6.0             | 4.14         | 26.0            | 6.13         | 46.0            | 6.37         | 66.0            | 6.46         | 86.0            | 6.51         |
| 6.5             | 4.33         | 26.5            | 6.14         | 46.5            | 6.37         | 66.5            | 6.46         | 86.5            | 6.51         |
| 7.0             | 4.49         | 27.0            | 6.15         | 47.0            | 6.37         | 67.0            | 6.46         | 87.0            | 6.51         |
| 7.5             | 4.64         | 27.5            | 6.16         | 47.5            | 6.37         | 67.5            | 6.46         | 87.5            | 6.51         |
| 8.0             | 4.78         | 28.0            | 6.17         | 48.0            | 6.38         | 68.0            | 6.46         | 88.0            | 6.51         |
| 8.5             | 4.90         | 28.5            | 6.18         | 48.5            | 6.38         | 68.5            | 6.47         | 88.5            | 6.51         |
| 9.0             | 5.00         | 29.0            | 6.19         | 49.0            | 6.38         | 69.0            | 6.47         | 89.0            | 6.51         |
| 9.5             | 5.10         | 29.5            | 6.19         | 49.5            | 6.39         | 69.5            | 6.47         | 89.5            | 6.51         |
| 10.0            | 5.19         | 30.0            | 6.20         | 50.0            | 6.39         | 70.0            | 6.47         | 90.0            | 6.51         |
| 10.5            | 5.27         | 30.5            | 6.21         | 50.5            | 6.39         | 70.5            | 6.47         | 90.5            | 6.52         |
| 11.0            | 5.34         | 31.0            | 6.22         | 51.0            | 6.40         | 71.0            | 6.47         | 91.0            | 6.52         |
| 11.5            | 5.41         | 31.5            | 6.22         | 51.5            | 6.40         | 71.5            | 6.47         | 91.5            | 6.52         |
| 12.0            | 5.47         | 32.0            | 6.23         | 52.0            | 6.40         | 72.0            | 6.48         | 92.0            | 6.52         |
| 12.5            | 5.52         | 32.5            | 6.24         | 52.5            | 6.40         | 72.5            | 6.48         | 92.5            | 6.52         |
| 13.0            | 5.57         | 33.0            | 6.24         | 53.0            | 6.41         | 73.0            | 6.48         | 93.0            | 6.52         |
| 13.5            | 5.62         | 33.5            | 6.25         | 53.5            | 6.41         | 73.5            | 6.48         | 93.5            | 6.52         |
| 14.0            | 5.66         | 34.0            | 6.26         | 54.0            | 6.41         | 74.0            | 6.48         | 94.0            | 6.52         |
| 14.5            | 5.70         | 34.5            | 6.26         | 54.5            | 6.41         | 74.5            | 6.48         | 94.5            | 6.52         |
| 15.0            | 5.73         | 35.0            | 6.27         | 55.0            | 6.42         | 75.0            | 6.48         | 95.0            | 6.52         |
| 15.5            | 5.77         | 35.5            | 6.27         | 55.5            | 6.42         | 75.5            | 6.48         | 95.5            | 6.52         |
| 16.0            | 5.80         | 36.0            | 6.28         | 56.0            | 6.42         | 76.0            | 6.49         | 96.0            | 6.52         |
| 16.5            | 5.82         | 36.5            | 6.29         | 56.5            | 6.42         | 76.5            | 6.49         | 96.5            | 6.53         |
| 17.0            | 5.85         | 37.0            | 6.29         | 57.0            | 6.42         | 77.0            | 6.49         | 97.0            | 6.53         |
| 17.5            | 5.87         | 37.5            | 6.30         | 57.5            | 6.43         | 77.5            | 6.49         | 97.5            | 6.53         |
| 18.0            | 5.90         | 38.0            | 6.30         | 58.0            | 6.43         | 78.0            | 6.49         | 98.0            | 6.53         |
| 18.5            | 5.92         | 38.5            | 6.31         | 58.5            | 6.43         | 78.5            | 6.49         | 98.5            | 6.53         |
| 19.0            | 5.94         | 39.0            | 6.31         | 59.0            | 6.43         | 79.0            | 6.49         | 99.0            | 6.53         |
| 19.5            | 5.96         | 39.5            | 6.31         | 59.5            | 6.43         | 79.5            | 6.49         | 99.5            | 6.53         |
| 20.0            | 5.97         | 40.0            | 6.32         | 60.0            | 6.44         | 80.0            | 6.50         | 100.0           | 6.53         |

Use this Revenue Procedure to prepare Tax Year 2010 and prior year information returns for submission to Internal Revenue Service (IRS) using electronic filing.

**Caution to filers:**

Please read this publication carefully. Persons or businesses required to file information returns electronically may be subject to penalties for failure to file or include correct information if they do not follow the instructions in this Revenue Procedure.

**IMPORTANT NOTES:**

IRS Internet connection is at <http://fire.irs.gov> for electronic filing. The Filing Information Returns Electronically (FIRE) System will be down from 2 p.m. ET Dec. 21, 2010, through Jan. 03, 2011 for upgrading. It is not operational during this time. In addition, the FIRE System may be down every Wednesday 3:00 a.m. to 5:00 a.m. ET for maintenance.

The FIRE System does not provide fill-in forms for information returns.

The Form 4419 is subject to review before the approval to transmit electronically is granted and may require additional documentation at the request of the IRS. If a determination is made concerning the validity of the documents transmitted electronically, IRS has the authority to revoke the Transmitter Control Code (TCC) and terminate the release of the files.

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### Part A. General

Revenue Procedures are generally revised annually to reflect legislative and form changes. Comments concerning this Revenue Procedure, or suggestions for making it more helpful, can be addressed to:

*Internal Revenue Service  
Attn: Information Reporting Program  
230 Murall Drive, Mail Stop 4360  
Kearneysville, WV 25430*

#### Sec. 1. Purpose

.01 The purpose of this Revenue Procedure is to provide the specifications for filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G with IRS electronically through the IRS FIRE System. This Revenue Procedure must be used for the preparation of Tax Year 2010 information returns and information returns for tax years prior to 2010 filed *beginning January 1, 2011*. Specifications for filing the following forms are contained in this Revenue Procedure.

- (1) Form 1097-BTC, Bond Tax Credit
- (2) Form 1098, Mortgage Interest Statement
- (3) Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes
- (4) Form 1098-E, Student Loan Interest Statement
- (5) Form 1098-T, Tuition Statement
- (6) Form 1099-A, Acquisition or Abandonment of Secured Property
- (7) Form 1099-B, Proceeds From Broker and Barter Exchange Transactions
- (8) Form 1099-C, Cancellation of Debt
- (9) Form 1099-CAP, Changes in Corporate Control and Capital Structure
- (10) Form 1099-DIV, Dividends and Distributions
- (11) Form 1099-G, Certain Government Payments
- (12) Form 1099-H, Health Coverage Tax Credit (HCTC) Advance Payments
- (13) Form 1099-INT, Interest Income
- (14) Form 1099-LTC, Long-Term Care and Accelerated Death Benefits
- (15) Form 1099-MISC, Miscellaneous Income
- (16) Form 1099-OID, Original Issue Discount
- (17) Form 1099-PATR, Taxable Distributions Received From Cooperatives
- (18) Form 1099-Q, Payments from Qualified Education Programs (Under Sections 529 & 530)
- (19) Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
- (20) Form 1099-S, Proceeds From Real Estate Transactions
- (21) Form 1099-SA, Distributions from an HSA, Archer MSA, or Medicare Advantage MSA
- (22) Form 3921, Exercise of a Qualified Incentive Stock Option under Section 442(b)
- (23) Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan under Section 423(c)
- (24) Form 5498, IRA Contribution Information
- (25) Form 5498-ESA, Coverdell ESA Contribution Information
- (26) Form 5498-SA, HSA, Archer MSA, or Medicare Advantage MSA Information
- (27) Form 8935, Airline Payments Report
- (28) Form W-2G, Certain Gambling Winnings

.02 All data received at IRS/IRB for processing will be given the same protection as individual income tax returns (Form 1040). IRS/IRB will process the data and determine if the records are formatted and coded according to this Revenue Procedure.



**.03** Specifications for filing Forms W-2, Wage and Tax Statements, electronically are **only** available from the Social Security Administration (SSA). Filers can call 1-800-772-6270 to obtain the telephone number of the SSA Employer Service Liaison Officer for their area.

**.04** IRS/IRB does **not** process Forms W-2. Paper **or** electronic filing of Forms W-2 must be sent to SSA. IRS/IRB does, however, process waiver requests (Form 8508) and extension of time to file requests (Form 8809) for Forms W-2 as well as requests for an extension of time to provide the employee copies of Forms W-2.

**.05** Generally, the box numbers on the paper forms correspond with the amount codes used to file electronically; however, if discrepancies occur, the instructions in this Revenue Procedure must be followed.

**.06** This Revenue Procedure also provides the requirements and specifications for electronic filing under the Combined Federal/State Filing Program.

**.07** The following Revenue Procedures and publications provide more detailed filing procedures for certain information returns:

- (a) *2010 General Instructions for Certain Information Returns (Forms 1098, 1099, 3921, 3922, 5498, and W-2G)* and individual form instructions.
- (b) Publication 1179, General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 3921, 3922, 5498, 8935, W-2G, and 1042-S.
- (c) Publication 1239, Specifications for Filing Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips, Electronically.
- (d) Publication 1187, Specifications for Filing Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, Electronically.

**.08** This Revenue Procedure supersedes Rev. Proc. 2009-30 published as Publication 1220 (Rev. 07/2009), Specifications for Filing Forms 1098, 1099, 3921, 3922, 5498, 8935 and W-2G Electronically.

## Sec. 2. Nature of Changes-Current Year (Tax Year 2010)

**.01** In this publication, all pertinent changes for Tax Year 2010 are emphasized by the use of *italics*. Portions of text that require special attention are in boldface text. Filers are always encouraged to read the publication in its entirety.

### a. General

- (1) Under the Combined Federal/State Filing Program, the Form 6847 was obsolete. IRS no longer requires this Form as part of the Combined Federal/State Filing Program. For approval to participate in the Combined Federal/State Filing Program test filing is still required, see Part A, Section 10. Additionally, see programming changes below as the Combined Federal/State filing indicator in the Payer "A" Record was moved.
- (2) Change in contact name from IRS/ECC-MTB to IRS/IRB (Information Returns Branch), Information Reporting Program to Information Returns Branch and added Mail Stop 4300 to mailing address.

### b. Programming Changes

- (1) For all Forms, Payment Year, Field Positions 2-5, for the Transmitter "T" Record, Payer "A" Record and Payee "B" Record must be incremented to update the four-digit reporting year (2009 to 2010), unless reporting prior year data.
- (2) Payer "A" Record moved the Combined Federal/State Indicator from field position 26 to field position 6.
- (3) **Payer "A" Record, expanded Type of Return field from a one position to a two position field. Previously the field position was 27, now it is field positions 26-27.**
- (4) New Form 1097-BTC, Bond Tax Credit.

In the Payer "A" Record added:

- field positions 26-27 Type of Return added new code BT,
- field positions 28-41 Amount Codes add 3 for 'Stated Principal', 4 for 'March 15, 2010 Allowance Date Credit', 5 for 'June 15, 2010 Allowance Date Credit', 6 for 'September 15, 2010 Allowance Date Credit', and 7 for 'December 15, 2010 Allowance Date Credit'.

In the Payee "B" Record added:

- field position 547 for Issuer indicator, 1 indicates 'Issuer of Bond or Its Agent Filing Initial 2010 Form 1097-BTC for this bond', 2 indicates 'An Entity that received a 2010 Form 1097-BTC for this Bond'
- field positions 548-555 for Bond Issue Date, format YYYYMMDD
- field positions 556-563 for Maturity Date, format YYYYMMDD
- field positions 564-576 for CUSIP Number
- field positions 608-610 Bond Code:

101 Qualified Forestry Conservation Bonds  
102 New Clean Renewable Energy Bonds  
103 Qualified Energy Conservation Bonds  
104 Qualified Zone Academy Bonds  
105 Qualified School Construction Bonds  
106 Clean Renewable Energy Bonds  
107 Midwestern Tax Credit Bonds  
108 Other  
109 Build America Bonds  
—field positions 611–619 for Bond Issuer’s Identification Number  
—field positions 620–659 for Bond Issuer’s Name

- (5) Form 1098-C, Payee “B” Record changed the Goods and Services from field positions 731–748 to field positions 731–746 reducing the field length from 18 to 16 positions.
- (6) Form 1099-INT, Payee “B” Record new field added. Field title CUSIP Number in field positions 587–599.
- (7) Form 1099-R, Payee “B” Record field positions 545–546, added new distribution code W for ‘Charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements’, changed code 6 description to ‘Section 1035 exchange (a tax-free exchange of life insurance, annuity, qualified long-term care insurance, or endowment contracts)’, and changed code E description to ‘Distributions under Employee Plans Compliance Resolution Systems (EPCRS)’. Distribution code W can be used with code 6.
- (8) Form 3922, Payer “A” Record, field positions 28–41, add Amount Code 8, Exercise Price per Share Determined as if the Option was Exercised on the Date Option Granted.
- (9) Form 5498, Payer “A” Record, field positions 28–41 Amount Codes, deleted Amount Code E, Other Contributions and deleted the corresponding Bankruptcy Code in field positions 560–561 of the Payee “B” Record.

### **Sec. 3. Where to File and How to Contact the IRS, Information Returns Branch (IRB)**

.01 All information returns filed electronically are processed at IRS/IRB. General inquiries concerning the filing of information returns should be sent to the following address:

*Internal Revenue Service  
Information Returns Branch  
230 Murall Drive, Mail Stop 4360  
Kearneysville, WV 25430*

.02 All requests for an extension of time to file information returns with IRS/IRB filed on Form 8809 or requests for an extension to provide recipient copies, and requests for undue hardship waivers filed on Form 8508 should be sent to the following address:

*Internal Revenue Service  
Information Returns Branch  
Attn: Extension of Time Coordinator  
240 Murall Drive, Mail Stop 4360  
Kearneysville, WV 25430*

.03 The telephone numbers and web addresses for questions about specifications for electronic submissions are:

**Information Reporting Program Customer Service Section**

**TOLL-FREE 1-866-455-7438 or outside the U.S. 1-304-263-8700**

**1-304-579-4827 — TDD  
(Telecommunication Device for the Deaf)**

**Fax Machine  
Toll-free within the U.S. — 1-877-477-0572  
Outside the U.S. — 304-579-4105**

**Electronic Filing — FIRE System  
<http://fire.irs.gov>**

**TO OBTAIN FORMS:  
1-800-TAX-FORM (1-800-829-3676)**

**[www.irs.gov](http://www.irs.gov) — IRS website access to forms (See Note.)**

**Note: Because paper forms are scanned during processing, you cannot use forms printed from the IRS website to file Form 1096, and Copy A of Forms 1097, 1098, 1099, 3921, 3922 or 5498 with the IRS.**

**.04** The *2010 General Instructions for Certain Information Returns (Forms 1098, 1099, 3921, 3922, 5498, and W-2G)* are included in the Publication 1220 for your convenience. Form 1096 is used only to transmit Copy A of **paper** Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G. If filing paper returns, follow the mailing instructions on Form 1096 and submit the paper returns to the appropriate IRS Service Center.

**.05** Make requests for paper Forms 1096, 1097, 1098, 1099, 3921, 3922, 5498, and W-2G, and publications related to electronic filing by calling the IRS toll-free number **1-800-TAX-FORM (1-800-829-3676)** or **ordering online from the IRS website at [www.irs.gov](http://www.irs.gov)**.

**.06** Questions pertaining to electronic filing of Forms W-2 **must** be directed to the Social Security Administration (SSA). Filers can call 1-800-772-6270 to obtain the telephone number of the SSA Employer Service Liaison Officer for their area.

**.07** Payers **should not** contact IRS/IRB if they have received a penalty notice and need additional information or are requesting an abatement of the penalty. A penalty notice contains an IRS representative's name and/or telephone number for contact purposes; or the payer may be instructed to respond in writing to the address provided. IRS/IRB does **not** issue penalty notices and does **not** have the authority to abate penalties. For penalty information, refer to the Penalties section of the *2010 General Instructions for Certain Information Returns (Forms 1098, 1099, 3921, 3922, 5498, and W-2G)*.

**.08** A taxpayer or authorized representative may request a copy of a tax return, including Form W-2 filed with a return, by submitting Form 4506, Request for Copy of Tax Return, to IRS. This form may be obtained by calling **1-800-TAX-FORM (1-800-829-3676)**. For questions regarding this form, call 1-800-829-1040.

**.09** Electronic Products and Services Support, Information Returns Branch, Customer Service Section (IRB/CSS), answers electronic, paper filing, and tax law questions from the payer community relating to the correct preparation and filing of business information returns (Forms 1096, 1097, 1098, 1099, 3921, 3922, 5498, 8027, 8935 and W-2G). IRB/CSS also answers questions about the electronic filing of Forms 1042-S and the tax law and paper filing instructions for Forms W-2 and W-3. Inquiries pertaining to Notices CP2100 and 972CG, backup withholding and reasonable cause requirements due to missing and incorrect taxpayer identification numbers (TINs) are also addressed by IRB/CSS. Assistance is available year-round to payers, transmitters, and employers nationwide, Monday through Friday, 8:30 a.m. to 4:30 p.m. Eastern Standard Time, by calling toll-free **1-866-455-7438**. IRB/CSS also offers an e-mail address for transmitters and electronic filers of information returns. The address is [mccirp@irs.gov](mailto:mccirp@irs.gov). When sending e-mails concerning specific file information, you must include the company name and the electronic filename or Transmitter Control Code. Please **do not** submit TINs or attachments, because electronic mail is not secure and the information may be compromised. The Telecommunications Device for the Deaf (**TDD**) toll number is **1-304-579-4827**. Call as soon as questions arise to avoid the busy filing seasons at the end of January and February. Recipients of information returns (payees) should continue to contact 1-800-829-1040 with any questions on how to report the information returns data on their tax returns.

**.10** IRB/CSS cannot advise filers where to send state copies of paper forms. Filers must contact the Tax Department in the state where the recipient resides to obtain the correct address and filing requirements.

**.11** Form 4419, Application for Filing Information Returns Electronically (FIRE), Form 8809, Application for Extension of Time to File Information Returns, and Form 8508, Request for Waiver From Filing Information Returns Electronically, may be faxed to IRS/IRB toll-free at **1-877-477-0572**.

## Sec. 4. Filing Requirements

.01 The regulations under section 6011(e)(2)(A) of the Internal Revenue Code provide that any person, including a corporation, partnership, individual, estate, and trust, who is required to file 250 or more information returns must file such returns electronically. **The 250\* or more requirement applies separately for each type of return and separately to each type of corrected return. \*Even though filers may submit up to 249 information returns on paper, IRS encourages filers to transmit those information returns electronically.**

.02 All filing requirements that follow apply individually to each reporting entity as defined by its separate Taxpayer Identification Number (TIN). For example, if a corporation with several branches or locations uses the same EIN, the corporation must aggregate the total volume of returns to be filed for that EIN and apply the filing requirements to each type of return accordingly.

.03 The following requirements apply separately to both originals and corrections filed electronically:

---

1097-BTC

1098  
1098-C  
1098-E  
1098-T  
1099-A  
1099-B  
1099-C  
1099-CAP  
1099-DIV  
1099-G  
1099-H  
1099-INT  
1099-LTC  
1099-MISC  
1099-OID  
1099-PATR  
1099-Q  
1099-R  
1099-S  
1099-SA  
3921  
3922  
5498  
5498-ESA  
5498-SA  
W-2G

**250 or more of any** of these forms requires electronic filing with IRS. These are stand-alone documents and are not to be aggregated for purposes of determining the 250 threshold. For example, if you must file 100 Forms 1099-B and 300 Forms 1099-INT, Forms 1099-B need not be filed electronically since they do not meet the threshold of 250. However, Forms 1099-INT must be filed electronically since they meet the threshold of 250.

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.04 The above requirements do not apply if the payer establishes undue hardship (See Part D, Sec. 5).

## Sec. 5. Vendor List

.01 IRS/IRB prepares a publication of vendors who support electronic filing. Publication 1582, Information Returns Vendor List, contains the names of service bureaus that will produce or submit files for electronic filing. It also contains the names of vendors who provide software packages for payers who wish to produce electronic files on their own computer systems. This list is compiled as a courtesy and in no way implies IRS/IRB approval or endorsement.

.02 If filers engage a service bureau to prepare files on their behalf, the filers must not also report this data, as it will create a duplicate filing situation which may cause penalty notices to be generated.

.03 The Vendor List, Publication 1582, is updated periodically. The most recent revision is available on the IRS website at [www.irs.gov](http://www.irs.gov). For an additional list of software providers, log on to [www.irs.gov](http://www.irs.gov) and go to the [Business e-file Providers](#) link.

.04 A vendor, who offers a software package, or has the capability to electronically file information returns for customers, and who would like to be included in Publication 1582 must submit a letter to IRS/IRB or e-mail. The request should include:

- (a) Company name
- (b) Address (include city, state, and ZIP code)
- (c) Telephone and FAX number (include area code)
- (d) E-mail address
- (e) Contact person
- (f) Website

- (g) Type(s) of service provided (e.g., service bureau and/or software)
- (h) Method of filing (only electronic filing is acceptable)
- (i) Type(s) of return(s)

## Sec. 6. Form 4419, Application for Filing Information Returns Electronically (FIRE)

.01 Transmitters are required to submit Form 4419, Application for Filing Information Returns Electronically (FIRE), to request authorization to file information returns with IRS/IRB. A single Form 4419 should be filed no matter how many types of returns the transmitter will be submitting electronically. For example, if a transmitter plans to file Forms 1099 INT, one Form 4419 should be submitted. If, at a later date, another type of form (Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935 and W-2G) will be filed, the transmitter should not submit a new Form 4419. *The Form 4419 is subject to review before the approval to transmit electronically is granted and may require additional documentation at the request of the IRS. If a determination is made concerning the validity of the documents transmitted electronically, IRS has the authority to revoke the Transmitter Control Code (TCC) and terminate the release of files.*

**Note: EXCEPTIONS – An additional Form 4419 is required for filing each of the following types of returns: Form 1042-S, Foreign Person’s U.S. Source Income Subject to Withholding, and Form 8027, Employer’s Annual Information Return of Tip Income and Allocated Tips, Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits. See the back of Form 4419 for detailed instructions.**

.02 Electronically filed returns may not be submitted to IRS/IRB until the application has been approved. Please read the instructions on the back of Form 4419 carefully. Form 4419 is included in the Publication 1220 for the filer’s use. This form may be photocopied. Additional forms may be obtained by calling **1-800-TAX-FORM (1-800-829-3676)**. The form is also available on the IRS website at [www.irs.gov](http://www.irs.gov).

.03 Upon approval, a five-character alpha/numeric Transmitter Control Code (TCC) will be assigned and included in an approval letter. The TCC **must** be coded in the Transmitter “T” Record. IRS/IRB uses the TCC to identify payers/transmitters and to track their files through the processing system.

.04 IRS/IRB encourages transmitters who file for multiple payers to submit one application and to use the assigned TCC for all payers. While not encouraged, multiple TCCs can be issued to payers with multiple TINs. Transmitters cannot use more than one TCC in a file. Each TCC must be reported in separate transmissions.

.05 If a payer’s files are prepared by a service bureau, the payer may not need to submit an application to obtain a TCC. Some service bureaus will produce files, code their own TCC in the file, and send it to IRS/IRB for the payer. Other service bureaus will prepare the file and return the file to the payer for submission to IRS/IRB. These service bureaus may require the payer to obtain a TCC, which is coded in the Transmitter “T” Record. Payers should contact their service bureau for further information.

.06 Forms 4419 may be submitted anytime during the year; however, it **must** be submitted to IRS/IRB at least 30 days before the due date of the return(s) for current year processing. This allows IRS/IRB the time necessary to process and respond to applications. Form 4419 may be faxed to IRS/IRB toll-free at **877-477-0572**. In the event that computer equipment or software is not compatible with IRS/IRB, a waiver may be requested to file returns on paper documents (See Part D, Sec. 5).

.07 Once a transmitter is approved to file electronically, it is not necessary to reapply **unless**:

- (a) The payer has discontinued filing electronically for two consecutive years. The payer’s TCC may have been reassigned by IRS/IRB. Payers who know that the assigned TCC will no longer be used are requested to notify IRS/IRB so these numbers may be reassigned.
- (b) The payer’s files were transmitted in the past by a service bureau using the service bureau’s TCC, but now the payer has computer equipment compatible with that of IRS/IRB and wishes to prepare his or her own files. The payer must request a TCC by filing Form 4419.

.08 In accordance with Regulations section 1.6041-7(b), payments by separate departments of a health care carrier to providers of medical and health care services may be reported on separate returns filed electronically. In this case, the headquarters will be considered the transmitter, and the individual departments of the company filing reports will be considered payers. A single Form 4419 covering all departments filing electronically should be submitted. One TCC may be used for all departments.

.09 Copies of Publication 1220 can be obtained by downloading from the IRS website at [www.irs.gov](http://www.irs.gov).

.10 If **any** of the information (name, TIN or address) on Form 4419 changes, please notify IRS/IRB in writing by fax or mail so the IRS/IRB database can be updated. The transmitter should include the TCC in all correspondence.

.11 Approval to file does not imply endorsement by IRS/IRB of any computer software or of the quality of tax preparation services provided by a service bureau or software vendor.

## Sec. 7. Retention Requirements and Due Dates

.01 Payers should retain a copy of the information returns filed with IRS or have the ability to reconstruct the data for at least 3 years from the reporting due date, except:

(a) Retain for 4 years all information returns when backup withholding is imposed.

(b) A financial entity must retain a copy of Form 1099-C, Cancellation of Debt, or have the ability to reconstruct the data required to be included on the return, for at least 4 years from the date such return is required to be filed.

.02 Filing of information returns is on a calendar year basis, except for Forms 5498 and 5498-ESA, which are used to report amounts contributed during or after the calendar year (but no later than April 15). The following due dates will apply:

### Due Dates

|   |  |
|---|--|
| Forms 1097-BTC, 1098, 1099, 3921, 3922, and W-2G  | <p>Recipient Copy — January 31 (*see exceptions below)<br/>         IRS Paper Filing — February 28<br/>         IRS Electronic Filing — March 31</p> <ul style="list-style-type: none"> <li>• *February 15, for Forms 1099-B and 1099-S</li> <li>• *February 15, for Forms 1099-MISC if substitute payments are reported in box 8 or gross proceeds paid to an attorney are reported in box 14. If no such payments are reported, January 31, remains the due date for furnishing Copy B to recipients.</li> </ul> |
| Forms 5498*, 5498-SA and 5498-ESA<br>Forms 5498 and 5498-SA<br>Form 5498-ESA  | <p>Participant Copy — May 31*<br/>         IRS Copy — May 31<br/>         Participant Copy — April 30</p> <p>* Participants' copies of Forms 5498 to furnish FMV/RMD information — January 31</p>  |
| Form 8935   | IRS Copy — Due 90 days from date of payment  |
| <p><b>Note: If any due date falls on a Saturday, Sunday, or legal holiday, the return or statement is considered timely if filed or furnished on the next day that is not a Saturday, Sunday, or legal holiday.</b></p> |  |

## Sec. 8. Corrected Returns

- A **correction** is an information return submitted by the transmitter to correct an information return that was previously submitted to and successfully processed by IRS/IRB, but contained erroneous information.
- While we encourage you to file your corrections electronically, you may file up to 249 paper corrections even though your originals were filed electronically.
- **DO NOT SEND YOUR ENTIRE FILE AGAIN.** Only correct the information returns which were erroneous.
- Information returns omitted from the original file **must not** be coded as corrections. Submit these returns under a separate Payer "A" Record as original returns.
- Be sure to use the same payee account number that was used on the original submission. The account number is used to match a correction record to the original information return.
- Before creating your correction file, review the correction guidelines chart carefully.

.01 The electronic filing requirement of information returns of 250 or more applies separately to both original and corrected returns.

E  
X  
A  
M  
P  
L  
E

If a payer has 100 Forms 1099-A to be corrected, they can be filed on paper because they fall under the 250 threshold. However, if the payer has 300 Forms 1099-B to be corrected, they must be filed electronically because they meet the 250 threshold. If for some reason a payer cannot file the 300 corrections electronically, to avoid penalties, a request for a waiver must be submitted before filing on paper. If a waiver is approved for original documents, any corrections for the same type of return will be covered under this waiver.

**.02** Corrections should be filed **as soon as possible**. Corrections filed after August 1 may be subject to the maximum penalty of \$50 per return. Corrections filed by August 1 may be subject to a lesser penalty. (For information on penalties, refer to the Penalties section of the *2010 General Instructions for Certain Information Returns (Forms 1098, 1099, 3921, 3922, 5498, and W-2G)*.) However, if payers discover errors after August 1, they should file corrections, as a prompt correction is a factor considered in determining whether the intentional disregard penalty should be assessed or whether a waiver of the penalty for reasonable cause may be granted. All fields must be completed with the correct information, not just the data fields needing correction. Submit corrections only for the returns filed in error, not the entire file. Furnish corrected statements to recipients as soon as possible.

**Note: Do NOT resubmit your entire file as corrections. This will result in duplicate filing and erroneous notices may be sent to payees. Submit only those returns which require correction.**

**.03** There are numerous types of errors, and in some cases, more than one transaction may be required to correct the initial error. If the original return was filed as an aggregate, the filer must consider this in filing corrected returns.

**.04** The payee's account number should be included on **all** correction records. This is especially important when more than one information return of the same type is reported for a payee. The account number is used to determine which information return is being corrected. It is vital that each information return reported for a payee have a unique account number. See Part C, Sec.6, Payer's Account Number For Payee.

**.05** Corrected returns may be included on the same transmission as original returns; however, separate "A" Records are required. If filers discover that certain information returns were omitted on their original file, they must **not** code these documents as corrections. The file must be coded and submitted as originals.

**.06** If a payer realizes duplicate reporting has occurred, IRS/IRB should be contacted **immediately** for instructions on how to avoid notices. The standard correction process will not resolve duplicate reporting.

**.07** If a payer discovers errors that affect a large number of payees, in addition to sending IRS the corrected returns and notifying the payees, IRS/IRB underreporter section should be contacted toll-free 1-866-455-7438 for additional requirements. Corrections must be submitted on actual information return documents or filed electronically.

**.08** Prior year data, original and corrected, **must** be filed according to the requirements of this Revenue Procedure. When submitting prior year data, use the record format for the current year. 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. Field position 6, Prior Year Data Indicator, in the Transmitter "T" Record must contain a "P." If filing electronically, a separate transmission must be made for each tax year.

**.09** In general, filers should submit corrections for returns filed within the last 3 calendar years (4 years if the payment is a reportable payment subject to backup withholding under section 3406 of the Code and also for Form 1099-C, Cancellation of Debt).

**.10** All paper returns, whether original or corrected, must be filed with the appropriate service center. **IRS/IRB does not process paper returns.**

**.11** If a payer discovers an error(s) in reporting the **payer (not recipient)** name and/or TIN, write a letter to IRS/IRB (See Part A, Sec. 3) containing the following information:

- (a) Name and address of payer
- (b) Type of error (please include the incorrect payer name/TIN that was reported)
- (c) Tax year
- (d) Payer TIN
- (e) TCC
- (f) Type of return
- (g) Number of payees
- (h) Filing method, paper or electronic
- (i) Was Federal income tax withheld?

**.12** The "B" Record provides a 20-position field for a unique Payer's Account Number for Payee. If a payee has more than one reporting of the same document type, it is vital that each reporting is assigned a unique account number. This number will help identify the appropriate incorrect return if more than one return is filed for a particular payee. **Do not enter a TIN in this field.** A payer's account number for the payee may be a checking account number, savings account number, serial number, or any other number assigned to the payee by the payer that will distinguish the specific account. This number should appear on the initial return and on the corrected return in order to identify and process the correction properly.

**.13** The record sequence for filing corrections is the same as for original returns.

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

**Guidelines for Filing Corrected Returns Electronically**

**One transaction is required to make the following corrections properly. (See Note 4.)**

Error Made on the Original Return

How To File the Corrected Return

**ERROR TYPE 1**

**CORRECTION**

1. Original return was filed with one or more of the following errors:
- (a) Incorrect payment amount codes in the Payer "A" Record
  - (b) Incorrect payment amounts in the Payee "B" Record
  - (c) Incorrect code in the distribution code field in Payee "B" Record
  - (d) Incorrect payee indicator (See Note 1.)
  - (e) Return should not have been filed

- A. Prepare a new file. The first record on the file will be the Transmitter "T" Record.
- B. Make a separate "A" Record for each type of return and each payer being reported. Payer information in the "A" Record must be the same as it was in the original submission.
- C. The Payee "B" Records must show the correct record information as well as a Corrected Return Indicator Code of "G" in field position 6.
- D. Corrected returns using "G" coded "B" Records may be on the same file as those returns submitted without the "G" coded "B" Records; however, **separate "A" Records are required.**
- E. Prepare a separate "C" Record for each type of return and each payer being reported.
- F. The last record on the file will be the End of Transmission "F" Record.

**Note 1: Payee indicators are non-money amount indicator fields located in the specific form record layouts of the Payee "B" Record between field positions 544–748.**

**Note 2: To correct a TIN, and/or payee name follow the instructions under Error Type 2.**

File layout **one** step corrections

|                              |                        |                                     |                                     |                               |                                      |
|------------------------------|------------------------|-------------------------------------|-------------------------------------|-------------------------------|--------------------------------------|
| Transmitter<br>"T"<br>Record | Payer<br>"A"<br>Record | "G"<br>coded<br>Payee "B"<br>Record | "G"<br>coded<br>Payee "B"<br>Record | End of Payer<br>"C"<br>Record | End of<br>Transmission<br>"F" Record |
|------------------------------|------------------------|-------------------------------------|-------------------------------------|-------------------------------|--------------------------------------|



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**Guidelines for Filing Corrected Returns Electronically (Continued)**

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**Two (2) separate transactions are required to make the following corrections properly. Follow the directions for both Transactions 1 and 2. (See Note 4.) DO NOT use the two step correction process to correct money amounts.**

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Error Made on the Original Return

How To File the Corrected Return

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**ERROR TYPE 2**

1. Original return was filed with one or more of the following errors:
- (a) No payee TIN (SSN, EIN, ITIN, QI-EIN)
  - (b) Incorrect payee TIN
  - (c) Incorrect payee name
  - (d) Wrong type of return indicator

**Note 3: The Record Sequence Number will be different since this is a counter number and is unique to each file. For Form 1099-R corrections, if the corrected amounts are zeros, certain indicators will not be used.**

**CORRECTION**

**Transaction 1:** Identify incorrect returns.

- A. Prepare a new file. The first record on the file will be the Transmitter "T" Record.
- B. Make a separate "A" Record for each type of return and each payer being reported. The information in the "A" Record will be **exactly** the same as it was in the original submission. **(See Note 3.)**
- C. The Payee "B" Records must contain **exactly the same** information as submitted previously, **except**, insert a Corrected Return Indicator Code of "G" in field position 6 of the "B" Records, and enter "0" (zeros) in all payment amounts. **(See Note 3.)**
- D. Corrected returns using "G" coded "B" Records may be on the same file as those returns submitted with a "C" code; **however, separate "A" Records are required.**
- E. Prepare a separate "C" Record for each type of return and each payer being reported.
- F. Continue with Transaction 2 to complete the correction.

**ERROR TYPE 2**

**CORRECTION**

**Transaction 2:** Report the correct information.

- A. Make a separate "A" Record for each type of return and each payer being reported.
- B. The Payee "B" Records must show the correct information as well as a Corrected Return Indicator Code of "C" in field position 6. Corrected returns submitted to IRS/IRB using "C" coded "B" Records may be on the same file as those returns submitted with "G" codes; **however, separate "A" Records are required.**
- C. Prepare a separate "C" Record for each type of return and each payer being reported.
- D. The last record on the file will be the End of Transmission "F" Record.

**Note 4: See the 2010 General Instructions for Certain Information Returns (Forms 1099, 1098, 3921, 3922, 5498, and W-2G) for additional information on regulations affecting corrections and related penalties.**

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File layout **two** step corrections

|                              |                        |                                     |                                     |                               |                        |
|------------------------------|------------------------|-------------------------------------|-------------------------------------|-------------------------------|------------------------|
| Transmitter<br>"T"<br>Record | Payer<br>"A"<br>Record | "G"<br>coded<br>Payee "B"<br>Record | "G"<br>coded<br>Payee "B"<br>Record | End of Payer<br>"C"<br>Record | Payer<br>"A"<br>Record |
|------------------------------|------------------------|-------------------------------------|-------------------------------------|-------------------------------|------------------------|

|                                     |                                     |                               |                                      |
|-------------------------------------|-------------------------------------|-------------------------------|--------------------------------------|
| "C"<br>coded<br>Payee "B"<br>Record | "C"<br>coded<br>Payee "B"<br>Record | End of Payer<br>"C"<br>Record | End of<br>Transmission<br>"F" Record |
|-------------------------------------|-------------------------------------|-------------------------------|--------------------------------------|

**Note 5: If a filer is reporting "G" coded, "C" coded, and/or "Non-coded" (original) returns on the same file, each category must be reported under separate "A" Records.**

## Sec. 9. Effect on Paper Returns and Statements to Recipients

**.01** Electronic reporting of information returns eliminates the need to submit paper documents to the IRS. **CAUTION: Do not send Copy A of the paper forms to IRS/IRB for any forms filed electronically.** This will result in duplicate filing; therefore, erroneous notices could be generated.

**.02** Payers are responsible for providing statements to the payees as outlined in the *2010 General Instructions for Certain Information Returns (Forms 1098, 1099, 3921, 3922, 5498, and W-2G)*. Refer to those instructions for filing information returns on paper with the IRS and furnishing statements to recipients.

**.03** Statements to recipients should be clear and legible. If the official IRS form is not used, the filer must adhere to the specifications and guidelines in Publication 1179, General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 3921, 3922, 5498, 8935, W-2G and 1042-S.

## Sec. 10. Combined Federal/State Filing Program

- Through the Combined Federal/State Filing (CF/SF) Program, IRS/IRB will forward original and corrected information returns filed electronically to participating states for approved filers.
- For approval, the filer must submit a test file coded for this program. See Part B, Sec. 3, Test Files.
- *Under the Combined Federal/State Filing Program, the Form 6847 was obsolete. IRS no longer requires this Form as part of the Combined Federal/State Filing Program. For approval to participate in the Combined Federal/State Filing Program test filing is still required. Additionally, the Combined Federal/State filing indicator in the Payer "A" Record was moved from field position 26 to 6.*

**.01** The Combined Federal/State Filing (CF/SF) Program was established to simplify information returns filing for the taxpayer. IRS/IRB will forward this information to participating states free of charge for approved filers. Separate reporting to those states is not required. The following information returns may be filed under the Combined Federal/State Filing Program:

|                |   |
|----------------|---|
| Form 1099-DIV  | Dividends and Distributions   |
| Form 1099-G    | Certain Government Payments   |
| Form 1099-INT  | Interest Income   |
| Form 1099-MISC | Miscellaneous Income  |
| Form 1099-OID  | Original Issue Discount   |
| Form 1099-PATR | Taxable Distributions Received From Cooperatives  |
| Form 1099-R    | Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. |
| Form 5498      | IRA Contribution Information  |

**.02** To request approval to participate, an electronic test file coded for this program **must** be submitted to IRS/IRB between November 1, 2010, and February 15, 2011.

**.03** If the test file is coded for the Combined Federal/State Filing Program and is acceptable, an approval letter will be sent.

**.04** While a test file is only required for the first year when a filer applies to participate in the program, it is highly recommended that a test be sent every year you participate in the Combined Federal/State Filing program. Each record, both in the test and the actual data file, must conform to the current Revenue Procedure.

**.05** Within 1–2 days after your file has been sent you will be notified via e-mail as to the acceptability of your file if you provide a valid e-mail address on the “Verify Your Filing Information” screen. If you are using e-mail filtering software, configure your software to accept e-mail from [fire@irs.gov](mailto:fire@irs.gov) and [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov). If the file is bad, the filer must return to <http://fire.irs.gov> to determine what the errors are in the file by clicking on CHECK FILE STATUS. If the test file was unacceptable a new file can be transmitted up to February 15, 2011.

**.06** Only code the records for participating states.

**.07** If a payee has a reporting requirement for more than one state, separate “B” Records must be created for each state. Payers must prorate the amounts to determine what should be reported to each state. Do **not** report the total amount to each state. This will cause duplicate reporting.

**.08** Some participating states require separate notification that the payer is filing in this manner. Since IRS/IRB acts as a forwarding agent only, it is the payer’s responsibility to contact the appropriate states for further information.

**.09** All corrections properly coded for the Combined Federal/State Filing Program will be forwarded to the participating states. Only send corrections which affect the Federal reporting or affect Federal and State reporting. Errors which apply only to the state filing requirement should be sent directly to the state.

**.10** Participating states and corresponding valid state codes are listed in **Table 1** of this section. The appropriate state code **must** be entered for those documents that meet the state filing requirements; **do not use state abbreviations**.

**.11** Each state’s filing requirements are subject to change by the state. It is the payer’s responsibility to contact the participating states to verify their criteria.

**.12** Upon submission of the actual files, the transmitter **must** be sure of the following:

- (a) All records are coded exactly as required by this Revenue Procedure.
- (b) A State Total “K” Record(s) for each state(s) being reported follows the “C” Record.
- (c) Payment amount totals and the valid participating state code are included in the State Totals “K” Record(s).
- (d) The last “K” Record is followed by an “A” Record or an End of Transmission “F” Record (if this is the last record of the entire file).

**Table 1. Participating States and Their Codes \***

| State                | Code | State         | Code | State          | Code |
|----------------------|------|---------------|------|----------------|------|
| Alabama              | 01   | Indiana       | 18   | Nebraska       | 31   |
| Arizona              | 04   | Iowa          | 19   | New Jersey     | 34   |
| Arkansas             | 05   | Kansas        | 20   | New Mexico     | 35   |
| California           | 06   | Louisiana     | 22   | North Carolina | 37   |
| Colorado             | 07   | Maine         | 23   | North Dakota   | 38   |
| Connecticut          | 08   | Maryland      | 24   | Ohio           | 39   |
| Delaware             | 10   | Massachusetts | 25   | South Carolina | 45   |
| District of Columbia | 11   | Minnesota     | 27   | Utah           | 49   |
| Georgia              | 13   | Mississippi   | 28   | Virginia       | 51   |
| Hawaii               | 15   | Missouri      | 29   | Wisconsin      | 55   |
| Idaho                | 16   | Montana       | 30   |                |      |

\* The codes listed above are correct for the IRS Combined Federal/State Filing Program and may not correspond to the state codes of other agencies or programs.

### Sample File Layout for Combined Federal/State Filer

|                              |  |  |  |                                       |                            |
|------------------------------|--|--|--|---------------------------------------|----------------------------|
| Transmitter<br>"T"<br>Record | <i>Payer<br/>"A"<br/>Record coded<br/>with 1 in<br/>position 6</i> | Payee "B"<br>Record with<br>state code 15<br>in positions<br>747-748 | Payee "B"<br>Record with<br>state code 06<br>in positions<br>747-748 | Payee "B"<br>Record, no<br>state code | End of Payer<br>"C" Record |
|------------------------------|--|--|--|---------------------------------------|----------------------------|

|   |   |                                   |
|---|---|-----------------------------------|
| State Total "K" Record<br>for "B" records coded 15.<br>"K" record coded 15 in positions<br>747-748. | State Total "K" Record<br>for "B" records coded 06.<br>"K" record coded 06 in positions<br>747-748. | End of Transmission "F"<br>Record |
|---|---|-----------------------------------|

## Sec. 11. Penalties Associated With Information Returns

**.01** The following penalties generally apply to the person required to file information returns. The penalties apply to electronic filers as well as to paper filers.

**.02 Failure To File Correct Information Returns by the Due Date (Section 6721).** If you fail to file a correct information return by the due date and you cannot show reasonable cause, you may be subject to a penalty. The penalty applies if you fail to file timely, you fail to include all information required to be shown on a return, or you include incorrect information on a return. The penalty also applies if you file on paper when you were required to file electronically, you report an incorrect TIN or fail to report a TIN, or you fail to file paper forms that are machine readable.

The amount of the penalty is based on when you file the correct information return. The penalty is:

- **\$15** per information return if you correctly file within 30 days of the due date of the return (See Part A, Sec. 7 .02); maximum penalty \$75,000 per year (\$25,000 for small businesses).
- **\$30** per information return if you correctly file more than 30 days after the due date but by August 1; maximum penalty \$150,000 per year (\$50,000 for small businesses).
- **\$50** per information return if you file after August 1 or you do not file required information returns; maximum penalty \$250,000 per year (\$100,000 for small businesses).

**.03** A late filing penalty may be assessed for a replacement file which is not transmitted by the required date. See Part B, Sec. 4 .06, for more information on replacement files.

**.04 Intentional disregard of filing requirements.** If failure to file a correct information return is due to intentional disregard of the filing or correct information requirements, the penalty is at least \$100 per information return with no maximum penalty.

**.05 Failure To Furnish Correct Payee Statements (Section 6722).** For information regarding penalties which may apply to failure to furnish correct payee statements, see *2010 General Instructions for Certain Information Returns (Forms 1098, 1099, 3921, 3922, 5498, and W-2G)*.

## Sec. 12. State Abbreviations

**.01** The following state and U.S. territory abbreviations are to be used when developing the state code portion of address fields. This table provides state and territory abbreviations only, and does not represent those states participating in the Combined Federal/State Filing Program.

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

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

**.03** For foreign country addresses, filers may use a 51 position free format which should include city, province or state, postal code, and name of country in this order. This is allowable only if a “1” (one) appears in the Foreign Country Indicator, Field Position 247, of the “B” Record.

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

**EXAMPLE:**

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

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

## Part B. Electronic Filing Specifications

**Note 1:** The FIRE System DOES NOT provide fill-in forms, except for Form 8809, Application for Extension of Time to File Information Returns. Filers must program files according to the Record Layout Specifications contained in this publication. For a list of software providers, log on to [www.irs.gov](http://www.irs.gov) and go to the [Approved IRS e-file for Business Providers](#) link. Also, see Part A, Sec. 5 .03.

**Note 2:** The FIRE System may be down every Wednesday from 3:00 a.m. to 5:00 a.m. EST for maintenance.

### Sec. 1. General

**.01** Electronic filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G information returns, originals, corrections, and replacements is the method of filing for payers who meet the 250 returns filing requirement. Payers who are under the filing threshold requirement, are encouraged to file electronically. Form 8935, Airline Payments Report, may also be filed electronically.

**.02** All electronic filing of information returns are received at IRS/IRB via the FIRE (Filing Information Returns Electronically) System. To connect to the FIRE System, point your browser to <http://fire.irs.gov>. The system is designed to support the electronic filing of information returns only.

**.03** The electronic filing of information returns is not affiliated with any other IRS electronic filing programs. Filers must obtain separate approval to participate in each program. Only inquiries concerning electronic filing of information returns should be directed to IRS/IRB.

**.04** Files submitted to IRS/IRB electronically must be in standard ASCII code. Do not send paper forms with the same information as electronically submitted files. This would create duplicate reporting resulting in penalty notices.

**.05** See Part C, Record Format Specifications and Record Layouts for the proper record format.

**.06** Form 8809, Application for Extension of Time to File Information Returns, is available as a fill-in form via the FIRE System. If you do not already have a User ID and password refer to Section 7. At the Main Menu, click “Extension of Time Request” and then click “Fill-in Extension Form”. This option is only used to request an automatic 30-day extension and must be completed by the due date of the return for each payer requesting an extension. Print the approval page for your records. Refer to Part D for additional details.

## Sec. 2. Electronic Filing Approval Procedure

**.01** Filers must obtain a Transmitter Control Code (TCC) prior to submitting files electronically. Refer to Part A, Sec. 6, for information on how to obtain a TCC.

**.02** Once a TCC is obtained, electronic filers create their own User ID, password and PIN (Personal Identification Number) and do not need prior or special approval. See Part B, Sec. 5, for more information on the PIN.

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

**.04** For all passwords, it is the user’s responsibility to remember the password and not allow the password to be compromised. Passwords are user created at first logon and must be 8 alpha/numerics containing at least 1 uppercase, 1 lowercase, and 1 numeric. However, filers who forget their password or PIN, can call **toll-free 1-866-455-7438** for assistance. The FIRE System will require users to change their passwords periodically. Users can change their passwords at any time from the Main Menu. Prior passwords cannot be used.

## Sec. 3. Test Files

**.01** Filers are not required to submit a test file; however, the submission of a test file is encouraged for all new electronic filers to test hardware and software. If filers wish to submit an electronic test file for Tax Year 2010 (returns to be filed in 2011), it **must** be submitted to IRS/IRB **no earlier than** November 1, 2010, and **no later than** February 15, 2011.

**.02** IRS/IRB encourages first time electronic filers to submit a test. Test files are **required** for filers wishing to participate in the Combined Federal/State Filing Program. See Part A, Sec. 10, for further information on the Combined Federal/State Filing Program.

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

- (a) Transmitter “T” Record (all fields marked required must include transmitter information)
- (b) Payer “A” Record
- (c) Multiple Payee “B” Records (**at least 11 “B” Records per each “A” Record**)
- (d) End of Payer “C” Record
- (e) State Totals “K” Record, if participating in the Combined Federal/State Filing Program
- (f) End of Transmission “F” Record (See Part C for record formats.)

**.04** Use the Test Indicator “T” in Field Position 28 of the “T” Record to show this is a test file.

**.05** IRS/IRB will check the file to ensure it meets the specifications of this Revenue Procedure. For current filers, sending a test file will provide the opportunity to ensure their software reflects any programming changes.

**.06** Filers who encounter problems while transmitting the electronic test file can contact IRS/IRB **toll-free 1-866-455-7438** for assistance.

**.07** Within 1–2 days after your file has been sent, you will be notified via e-mail as to the acceptability of your file if you provide a valid e-mail address on the “Verify Your Filing Information” screen. If you are using e-mail filtering software, configure your software to accept e-mail from [fire@irs.gov](mailto:fire@irs.gov) and [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov). If the file is bad, the filer must return to <http://fire.irs.gov> to determine what the errors are in the file by clicking on CHECK FILE STATUS. If your results indicate:

- (a) **“Good, Federal Reporting”** — Your test file is good for federal reporting only. Click on the filename for additional details.
- (b) **“Good, Federal/State Reporting”** — Your file is good for the Combined Federal and State Filing Program (see Part A, Section 10 for further details). Click on the filename for additional details.
- (c) **“Bad”** — This means that your test file contained errors. Click on the filename for a list of the errors. If you want to send another test file, send it as a test (not a replacement, original or correction).
- (d) **“Not Yet Processed”** — The file has been received, but we do not have results available yet. Please allow another day for results.

## Sec. 4. Electronic Submissions

.01 Electronically filed information may be submitted to IRS/IRB 24 hours a day, 7 days a week. Technical assistance is available Monday through Friday between 8:30 a.m. and 4:30 p.m. EST by calling **toll-free 1-866-455-7438**.

.02 The **FIRE System will be down from 2 p.m. EST December 21, 2010, through January 3, 2011**. This allows IRS/IRB to update its system to reflect current year changes. In addition, the FIRE System may be down every Wednesday from 3:00 a.m. to 5:00 a.m. EST for maintenance.

.03 Your file size cannot exceed 2.5 million records. If you are sending files larger than 10,000 records electronically, data compression is encouraged. WinZip and PKZIP are the only acceptable compression packages. IRS/IRB cannot accept self-extracting zip files or compressed files containing multiple files. The time required to transmit information returns electronically will vary depending upon the type of connection to the Internet and if data compression is used. **The time required to transmit a file can be reduced up to 95 percent by using compression.**

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

.05 Transmitters may create files using self assigned filename(s). Files submitted electronically will be assigned a new unique filename by the FIRE System. The filename assigned by the FIRE System will consist of submission type (TEST, ORIG [original], CORR [correction], and REPL [replacement]), the filer's TCC and a four-digit number sequence. The sequence number will be incremented for every file sent. For example, if it is your first original file for the calendar year and your TCC is 44444, the IRS assigned filename would be ORIG.44444.0001. **Record the filename.** This information will be needed by IRS/IRB to identify the file, if assistance is required.

.06 If a file submitted timely is bad, the filer will have up to 60 days from the day the file was transmitted to submit an acceptable **replacement** file. If an acceptable replacement file is not received within 60 days, the payer could be subject to late filing penalties. This only applies to files originally submitted electronically.

.07 The following definitions have been provided to help distinguish between a correction and a replacement:

- A **correction** is an information return submitted by the transmitter to correct an information return that was previously submitted to and processed by IRS/IRB, but contained erroneous information. **(See Note.)**

**Note: Corrections should only be made to records that have been submitted incorrectly, not the entire file.**

- A **replacement** is an information return file sent by the filer because the CHECK FILE STATUS option on the FIRE System indicated the original/correction file was bad. After the necessary changes have been made, the file must be transmitted through the FIRE System. **(See Note.)**

**Note: Filers should never transmit anything to IRS/IRB as a "Replacement" file unless the CHECK FILE STATUS option on the FIRE System indicates a previous file is bad.**

## Sec. 5. PIN Requirements

.01 The user will be prompted to create a PIN consisting of 10 numeric characters when establishing their initial User ID name and password.

.02 The PIN is required each time an ORIGINAL, CORRECTION, or REPLACEMENT file is sent electronically and is permission to release the file. It is not needed for a TEST file. Authorized agents may enter their PIN; however, the payer is responsible for the accuracy of the returns. The payer will be liable for penalties for failure to comply with filing requirements. If you forget your PIN, please call **toll-free 1-866-455-7438** for assistance.

.03 If the file is good, it is released for mainline processing after 10 calendar days from receipt. Contact us **toll-free 1-866-455-7438** within this 10-day period if there is a reason the file should not be released for further processing. If the file is bad, follow normal replacement procedures.

## Sec. 6. Electronic Filing Specifications

.01 The FIRE System is designed exclusively for the filing of Forms 1042-S, 1097, 1098, 1099, 3921, 3922, 5498, 8027, 8935 and W-2G.

.02 A transmitter must have a TCC (see Part A, Sec. 6) before a file can be transmitted.

.03 After 1-2 business days, the results of the electronic transmission will be e-mailed to you if you provided an accurate e-mail address on the "Verify Your Filing Information" screen. If you are using e-mail filtering software, configure your software to accept e-mail from [fire@irs.gov](mailto:fire@irs.gov) and [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov). If the e-mail indicates your file is bad, you must log into the FIRE System and go to the CHECK FILE STATUS area of the FIRE System to determine what the errors are in your file.

## Sec. 7. Connecting to the FIRE System

- .01 Before connecting, have your TCC and TIN available.
- .02 Filers should turn off pop-up blocking software before transmitting their files.
- .03 Your browser must support the security standards listed below.
- .04 Your browser must be set to receive “cookies.” Cookies are used to preserve your User ID status.
- .05 Point your browser to <http://fire.irs.gov> to connect to the FIRE System.
- .06 FIRE Internet Security Technical Standards are:

HTTP 1.1 Specification (<http://www.w3.org/Protocols/rfc2616/rfc2616.txt>)

SSL 3.0 or TLS 1.0. SSL and TLS are implemented using SHA and RSA 1024 bits during the asymmetric handshake.

SSL 3.0 Specifications (<http://wp.netscape.com/eng/ssl3>)

TLS 1.0 Specifications (<http://www.ietf.org/rfc/rfc2246.txt>)

The filer can use one of the following encryption algorithms, listed in order of priority, using SSL or TLS:

AES 256-bit (FIPS–197)

AES 128-bit (FIPS–197)

TDES 168-bit (FIPS–46–3)

**First time connection to the FIRE System** (If you have logged on previously, skip to Subsequent Connections to the FIRE System.)

Click “*Create New Account.*”

Fill out the registration form and click “*Submit.*”

Create your *User ID*

Create and verify your *password* (the password is user created and must be 8 alpha/numerics, containing at least 1 uppercase, 1 lowercase, and 1 numeric and cannot contain the USER ID).

FIRE will require you to change the password periodically.

Click “*Create.*”

If you receive the message “**Account Created,**” click “*OK.*”

Create and verify your 10-digit self-assigned PIN (Personal Identification Number).

Click “*Submit.*”

If you receive the message “**Your PIN has been successfully created!,**” click “*OK.*”

Read the bulletin(s) and/or “**Click here to continue.**”

### Subsequent connections to the FIRE System

Click “*Log On.*”

Enter your *User ID*.

Enter your *password* (the password is case sensitive).

Read the bulletin(s) and/or “**Click here to continue.**”

### Uploading your file to the FIRE System

At Menu Options:

Click “*Send Information Returns*”

Enter your *TCC*:

Enter your *TIN*:

Click “*Submit.*”

The system will then display the company name, address, city, state, ZIP code, telephone number, contact and e-mail address. This information will be used to e-mail the transmitter regarding their transmission. Update as appropriate and/or Click “*Accept.*”

**Note:** Please ensure that the e-mail address is accurate so that the correct person receives the e-mail and it does not return to us undeliverable. If you are using SPAM filtering software, configure it to allow an e-mail from [fire@irs.gov](mailto:fire@irs.gov) and [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov).



Click one of the following:

***Original File***

***Correction File***

***Test File*** (This option will only be available from 11/1/2010 — 02/15/2011.)

***Replacement File*** (File was originally transmitted on this system and has a BAD file status. It could be a BAD original or BAD correction file.) Click the BAD file to be replaced.

Enter your 10-digit PIN (not prompted for this if a test is being sent).

Click "***Submit.***"

Click "***Browse***" to locate the file and open it.

Click "***Upload.***"

**When the upload is complete, the screen will display the total bytes received and tell you the name of the file you just uploaded. Print this page and keep it for your records.**

If you have more files to upload for that TCC:

Click "***File Another?;***" otherwise,

Click "***Main Menu.***"

**It is your responsibility to check the acceptability of your file; therefore, be sure to check back into the system in 1–2 business days using the CHECK FILE STATUS option.**

### **Checking your FILE STATUS**

If the correct e-mail address was provided on the "Verify Your Filing Information" screen when the file was sent, an e-mail will be sent regarding your FILE STATUS. If the results in the e-mail indicate "Good, not Released" and you agree with the "Count of Payees", then you are finished with this file. If you have any other results, please follow the instructions below.

At the Main Menu:

Click "***Check File Status.***"

Enter your ***TCC:***

Enter your ***TIN:***

Click "***Search.***"

If "Results" indicate:

***"Good, Not Released"*** — and you agree with the "Count of Payees", you are finished with this file. The file will automatically be released after 10 calendar days unless you contact us within this timeframe.

***"Good, Released"*** — File has been released to our mainline processing.

***"Bad"*** — Click on filename to view error message(s). Correct the errors and timely resubmit the file as a "replacement".

***"Not yet processed"*** — File has been received, but we do not have results available yet. Please check back in a few days.

Click on the desired file for a detailed report of your transmission.

When you are finished, click on ***Main Menu.***

Click "***Log Out.***"

Close your Web Browser.

## Sec. 8. Common Problems and Questions

IRS/IRB encourages filers to verify the format and content of each type of record to ensure the accuracy of the data. This may eliminate the need for IRS/IRB to request replacement files. This may be important for those payers who have either had their files prepared by a service bureau or who have purchased software packages.

**Filers who engage a service bureau to transmit files on their behalf should be careful not to report duplicate data, which may generate penalty notices.**

This section lists some of the problems most frequently encountered with electronic files submitted to IRS/IRB. These problems may result in IRS/IRB requesting replacement files.

---

### 1. Discrepancy between IRS/IRB Totals and Totals in Payer “C” Records.

The “C” Record is a summary record for a type of return for a given payer. 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 or 1099-Q. Money amounts must be all numeric, right-justified and zero (0) fill unused positions. **Do Not Use Blanks.**

---

### 2. Missing Correction Indicator in Payee “B” Record.

When a file is submitted as a correction file, there must be a correction indicator, “G” or “C” in position 6 of the Payee “B” record. See Part A, Sec. 8.

---

### 3. Incorrect TIN in Payer “A” Record.

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. Incorrect Tax Year in the Transmitter “T” Record, Payer “A” Record and the Payee “B” Records.

The tax year in the transmitter, payer and payee records should 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 tax year data.

---

### 5. Incorrect use of Test Indicator.

When sending a test file, position 28 of the Transmitter “T” Record should contain a “T”, otherwise blank fill. Do not populate this field with a “T” if sending an original, replacement or correction file.

---

### 6. Incorrect Format for TINs in the Payee “B” Record.

TINs entered in positions 12–20 of the Payee “B” record must consist of nine numerics only. **(Do Not Enter Hyphens.)** Incorrect formatting of TINs may result in a penalty.

---

### 7. Distribution Codes for Form 1099-R reported incorrectly.

For Form 1099-R, there must be valid Distribution Code(s) in positions 545–546 of the Payee “B” Record. For valid codes (and combinations), see Guide to Distribution Codes in Part C. If only one distribution code is required, it must be entered in position 545 and position 546 must be blank. A blank in position 545 is not acceptable.

---

### 8. The Payment Amount Fields in the “B” Record Do Not Correspond to the Amount Codes in the “A” Record.

The Amount Codes used in the “A” Record **MUST** correspond with the payment amount fields used in the “B” Records. The amount codes must be left-justified, in ascending order with the unused positions blank. For Example: If the “B” Records 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 field.

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## **NON-FORMAT ERRORS**

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### **1. SPAM filters are not set to receive e-mail from [fire@irs.gov](mailto:fire@irs.gov) and [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov).**

If you want to receive e-mails concerning your files, processing results, reminders and notices, set your SPAM filter to receive e-mail from [fire@irs.gov](mailto:fire@irs.gov) and [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov).

---

### **2. Incorrect e-mail address provided.**

When the “Verify Your Filing Information” screen is displayed, make sure your correct e-mail address is listed. If not, please update with the correct e-mail address.

---

### **3. Transmitter does not check the FIRE System to determine why the file is bad.**

The results of your file transfer are posted to the FIRE System within two business days. If the correct e-mail address was provided on the “Verify Your Filing Information” screen when the file was sent, an e-mail will be sent regarding your FILE STATUS. If the results in the e-mail indicate “Good, Not Released” and you agree with the “Count of Payees”, then you are finished with this file. If you have any other results, please follow the instructions in the Check File Status option. If the file contains errors, you can get an online listing of the errors. Date received and number of payee records are also displayed. If the file is good, but you do not want the file processed, you must contact IRS/IRB within 10 calendar days from the transmission of your file.

---

### **4. Incorrect file is not replaced timely.**

If your file is bad, correct the file and timely resubmit as a replacement.

---

### **5. Transmitter sends an original file that is good, and then sends a correction file for the entire file even though there are only a few changes.**

The correction file, containing the proper coding, should only contain the records needing correction, not the entire file. Improper submission can result in duplicate reporting of payee information.

---

### **6. Transmitter sends a file and CHECK FILE STATUS indicates that the file is good, but the transmitter wants to send a replacement or correction file to replace the original/correction/replacement file.**

Once a file has been transmitted, you cannot send a replacement file unless CHECK FILE STATUS indicates the file is bad (1–2 business days after file was transmitted). If you do not want us to process the file, you must first contact us **toll-free 1–866–455–7438** to see if this is a possibility.

---

### **7. Transmitter compresses several files into one.**

Only compress one file at a time. For example, if you have 10 uncompressed files to send, compress each file separately and send 10 separate compressed files.

---

### **8. File is formatted as EBCDIC.**

All files submitted electronically must be in standard ASCII code.

---

### **9. Transmitter has one TCC number, but is filing for multiple companies. Which TIN should be used when sending the file?**

When sending the file electronically, you will need to enter the TIN of the company assigned to the TCC. When you upload the file, it will contain the TINs of the other companies for which you are filing. This is the information that will be passed forward.

---

### **10. Transmitter sent the wrong file. What should be done?**

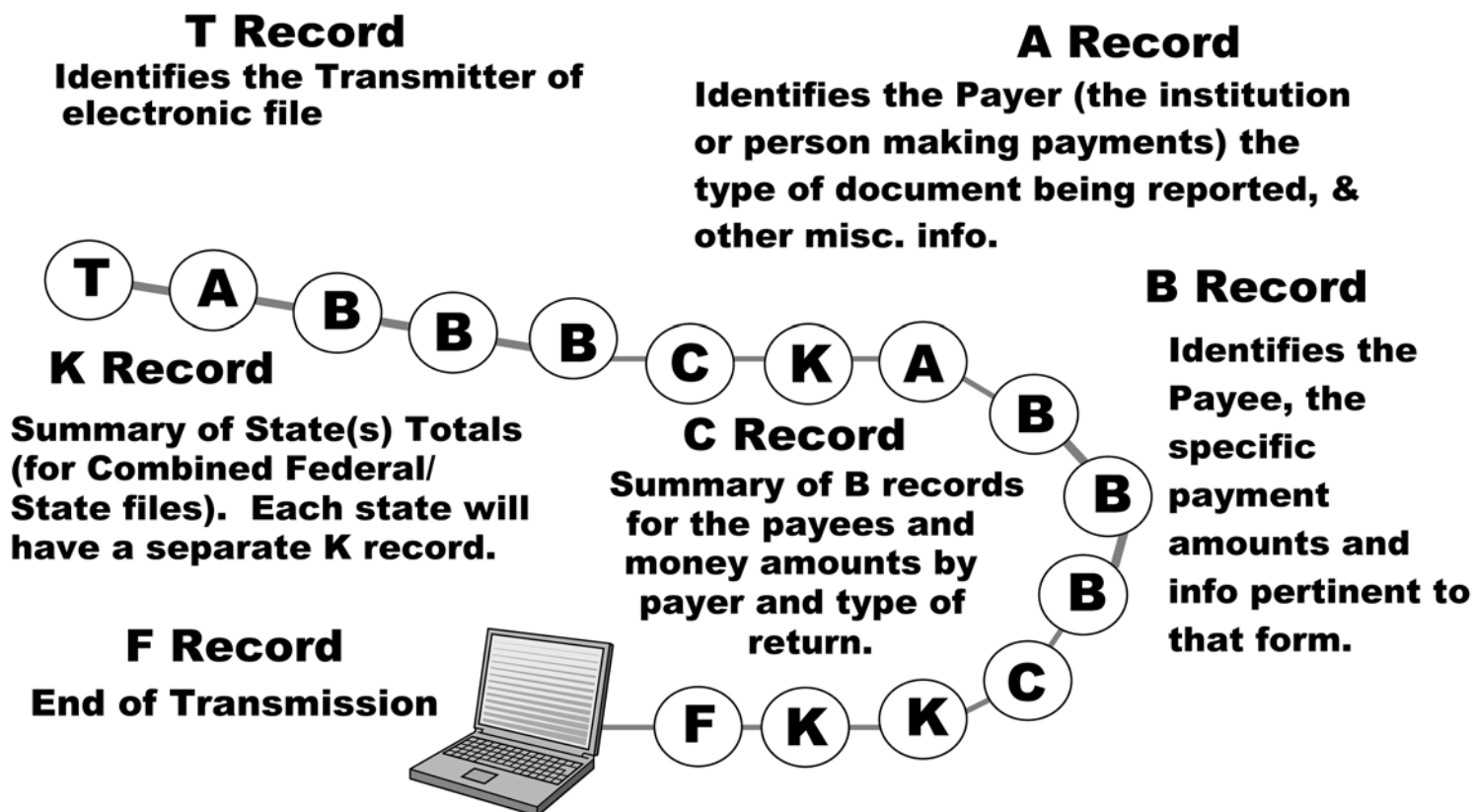
Call us as soon as possible toll-free at **1–866–455–7438**. We may be able to stop the file before it has been processed. **Please do not send a replacement for a file that is marked as a good file.**

---

Sec. 1. File Layout Diagram

# File Format

Each record must be 750 positions.



Sec. 2. General

.01 The specifications contained in this part of the Revenue Procedure define the required formation and contents of the records to be included in the electronic files.

.02 A provision is made in the “B” Records for entries which are optional. If the field is not used, enter blanks to maintain a fixed record length of 750 positions. Each field description explains the intended use of specific field positions.

Sec. 3. Transmitter “T” Record — General Field Descriptions

.01 The Transmitter “T” Record identifies the entity transmitting the electronic file and contains information which is critical if it is necessary for IRS/IRB to contact the filer.

.02 The Transmitter “T” Record is the first record on each file and is followed by a Payer “A” Record. A file format diagram is located at the beginning of Part C. A replacement file will be requested by IRS/IRB if the “T” Record is not present.

.03 For all fields marked “**Required**,” the transmitter must provide the information described under Description and Remarks. 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 and for the indicated length.

.04 All records must be a fixed length of 750 positions.

.05 All alpha characters entered in the “T” Record must be upper-case, except e-mail addresses which may be case sensitive. **Do not** use punctuation in the name and address fields.

**Record Name: Transmitter "T" Record**

| <b>Field Position</b>   | <b>Field Title</b>              | <b>Length</b> | <b>Description and Remarks</b>   |
|---|---------------------------------|---------------|--|
| 1   | Record Type                     | 1             | <b>Required.</b> Enter "T."  |
| 2-5   | Payment Year                    | 4             | <b>Required.</b> Enter "2010." If reporting prior year data report the year which applies (2009, 2008, etc.) and set the Prior Year Data Indicator in field position 6.                            |
| 6   | Prior Year Data Indicator       | 1             | <b>Required.</b> Enter "P" <b>only</b> if reporting prior year data; otherwise, enter blank. Do not enter a "P" if tax year is 2010.   |
| 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 alpha/numeric Transmitter Control Code (TCC) assigned by IRS/IRB. A TCC must be obtained to file data with this program.                                 |
| 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 a "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 name of the transmitter in the manner in which it is used in normal business. Left-justify and fill unused positions with blanks.                                       |
| 70-109  | Transmitter Name (Continuation) | 40            | <b>Required.</b> Enter any additional information that may be part of the name. Left-justify information and fill unused positions with blanks.  |
| 110-149   | Company Name                    | 40            | <b>Required.</b> Enter the name of the company associated with the address where correspondence should be sent.  |
| 150-189   | Company Name (Continuation)     | 40            | Enter any additional information that may be part of the name of the company where correspondence should be sent.  |
| 190-229   | Company Mailing Address         | 40            | <b>Required.</b> Enter the mailing address where correspondence should be sent.  |
| <p><b>Note: Any correspondence relating to problem electronic files will be sent to this address. For U.S. addresses,</b> the payer city, state, and ZIP Code must be reported as a 40, 2, and 9-position field, respectively. <b>Filers must adhere to the correct format for the payer city, state, and ZIP Code. For foreign addresses,</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 the valid U.S. Postal Service state abbreviation. Refer to the chart for valid state codes in Part A, Sec. 12.  |
| 272-280   | Company 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, left-justify 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 information and fill unused positions with zeros.  |
| 304-343   | Contact Name                    | 40            | <b>Required.</b> Enter the name of the person to be contacted if IRS/IRB encounters problems with the file or transmission.  |

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

| <b>Field Position</b>  | <b>Field Title</b>   | <b>Length</b> | <b>Description and Remarks</b>   |                  |              |   |  |   |   |
|--|--|---------------|--|------------------|--------------|---|--|---|---|
| 344–358  | Contact Telephone Number & Extension                       | 15            | <b>Required.</b> Enter the telephone number of the person to contact regarding electronic files. Omit hyphens. If no extension is available, left-justify information and fill unused positions with blanks. For example, the IRS/IRB Customer Service Section telephone number of <b>866-455-7438</b> with an extension of <b>52345</b> would be <b>866455743852345</b> .   |                  |              |   |  |   |   |
| 359–408  | Contact E-mail Address                                     | 50            | <b>Required if available.</b> Enter the e-mail address of the person to contact regarding electronic files. Left-justify information. If no e-mail address is available, enter blanks.   |                  |              |   |  |   |   |
| 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 your file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on your file and you can have only one "T" Record in a file. Each record, thereafter, must be incremented by one in ascending numerical sequence, i.e., 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 you reach the final record of the file, the "F" Record. |                  |              |   |  |   |   |
| 508–517  | Blank  | 10            | Enter blanks.  |                  |              |   |  |   |   |
| 518  | Vendor Indicator   | 1             | <b>Required.</b> Enter the appropriate code from the table below to indicate if your software was provided by a vendor or produced in-house.<br><br><table border="0"> <thead> <tr> <th align="left"><u>Indicator</u></th> <th align="left"><u>Usage</u></th> </tr> </thead> <tbody> <tr> <td>V</td> <td>Your software was purchased from a vendor or other source.</td> </tr> <tr> <td>I</td> <td>Your software was produced by in-house programmers.</td> </tr> </tbody> </table>  | <u>Indicator</u> | <u>Usage</u> | V | Your software was purchased from a vendor or other source. | I | Your software was produced by in-house programmers. |
| <u>Indicator</u>   | <u>Usage</u>   |               |  |                  |              |   |  |   |   |
| V  | Your software was purchased from a vendor or other source. |               |  |                  |              |   |  |   |   |
| I  | Your software was produced by in-house programmers.        |               |  |                  |              |   |  |   |   |
| <b>Note: In-house programmer is defined as an employee or a hired contract programmer. If your software is produced in-house, the following Vendor information fields are not required.</b>                                      |  |               |  |                  |              |   |  |   |   |
| 519–558  | Vendor Name  | 40            | <b>Required.</b> Enter the name of the company from whom you purchased your software.  |                  |              |   |  |   |   |
| 559–598  | Vendor Mailing Address                                     | 40            | <b>Required.</b> Enter the mailing address.  |                  |              |   |  |   |   |
| <b>For U.S. addresses,</b> the vendor city, state, and ZIP Code must be reported as a 40, 2, and 9-position field, respectively. <b>Filers must adhere to the correct format for the payer city, state, and ZIP Code.</b>        |  |               |  |                  |              |   |  |   |   |
| <b>For foreign addresses,</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. |  |               |  |                  |              |   |  |   |   |
| 599–638  | Vendor City  | 40            | <b>Required.</b> Enter the city, town, or post office.   |                  |              |   |  |   |   |
| 639–640  | Vendor State   | 2             | <b>Required.</b> Enter the valid U.S. Postal Service state abbreviation. Refer to the chart of valid state codes in Part A, Sec. 12.   |                  |              |   |  |   |   |
| 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, left-justify information and fill unused positions with blanks.   |                  |              |   |  |   |   |
| 650–689  | Vendor Contact Name  | 40            | <b>Required.</b> Enter the name of the person who can be contacted concerning any software questions.  |                  |              |   |  |   |   |

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

| Field Position | Field Title                                 | Length | Description and Remarks   |
|----------------|---|--------|---|
| 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 information and fill unused positions with blanks. |
| 705-739        | Blank                                       | 35     | Enter Blanks.   |
| 740            | Vendor Foreign Entity Indicator             | 1      | Enter a "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).   |

**Sec. 4. 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 | Contact Name |
|-------------------------|--------------|---------------|------------------|---------|------------------------|--------------|
| 190-229                 | 230-269      | 270-271       | 272-280          | 281-295 | 296-303                | 304-343      |

| Contact Telephone Number & Extension | Contact E-mail Address | Blank   | Record Sequence Number | Blank   | Vendor Indicator |
|--------------------------------------|------------------------|---------|------------------------|---------|------------------|
| 344-358                              | 359-408                | 409-499 | 500-507                | 508-517 | 518              |

| Vendor Name | Vendor Mailing Address | Vendor City | Vendor State | Vendor ZIP Code | Vendor Contact Name |
|-------------|------------------------|-------------|--------------|-----------------|---------------------|
| 519-558     | 559-598                | 599-638     | 639-640      | 641-649         | 650-689             |

|   |         |                                 |         |                |
|---|---------|---------------------------------|---------|----------------|
| Vendor Contact Telephone Number & Extension | Blank   | Vendor Foreign Entity Indicator | Blank   | Blank or CR/LF |
| 690-704                                     | 705-739 | 740                             | 741-748 | 749-750        |

## Sec. 5. Payer "A" Record — General Field Descriptions

**.01** The Payer "A" Record identifies the person making payments, a recipient of mortgage or student loan interest payments, an educational institution, a broker, a person reporting a real estate transaction, a barter exchange, a creditor, a trustee or issuer of any IRA or MSA plan, and a lender who acquires an interest in secured property or who has a reason to know that the property has been abandoned. The payer will be held responsible for the completeness, accuracy, and timely submission of electronic files.

**.02** The second record on the file must be an "A" Record. 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 **must not** be intermingled. A separate "A" Record is required for each payer and each type of return being reported.

**.03** 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.

**.04** The maximum number of "A" Records allowed on a file is 99,000.

**.05** All records must be a fixed length of 750 positions.

**.06** All alpha characters entered in the "A" Record must be upper case.

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

### Record Name: Payer "A" Record

| Field Position | Field Title                                  | Length   | Description and Remarks  |
|----------------|--|----------|--|
| 1              | Record Type                                  | 1        | <b>Required.</b> Enter an "A."   |
| 2-5            | Payment Year                                 | 4        | <b>Required.</b> Enter "2010." If reporting prior year data report the year which applies (2009, 2008, etc.).  |
| 6              | <i>Combined Federal/State Filer</i>          | <i>1</i> | <b>Required for the Combined Federal/State Filing Program.</b> Enter "1" (one) if approved or submitting a test to participate in the Combined Federal/State Filing Program; otherwise, enter a blank.                               |
| 7-11           | <i>Blank</i>                                 | <i>5</i> | <i>Enter blanks.</i>   |
| 12-20          | Payer's Taxpayer Identification Number (TIN) | 9        | <b>Required.</b> Must be the valid nine-digit Taxpayer Identification Number assigned to the payer. <b>Do not enter blanks, hyphens, or alpha characters.</b> All zeros, ones, twos, etc., will have the effect of an incorrect TIN. |

**Note 1: If the Payer "A" Record is coded for Combined Federal/State Filing Program there must be coding in the Payee "B" Records and the State Totals "K" Records.**

**Note 2: If you entered "1" (one) in this field position, be sure to code the Payee "B" Records with the appropriate state code. Refer to Part A, Sec. 10, for further information.**

**Note: 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 "1" (one).**



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

| <b>Field Position</b> | <b>Field Title</b>    | <b>Length</b> | <b>Description and Remarks</b>  |                       |             |          |    |      |   |        |   |        |   |        |   |        |   |        |   |        |   |          |   |          |   |        |   |        |   |          |   |          |   |           |   |          |   |           |   |        |   |        |   |        |   |         |   |      |   |      |   |      |   |          |   |         |   |      |   |      |   |
|-----------------------|-----------------------|---------------|---|-----------------------|-------------|----------|----|------|---|--------|---|--------|---|--------|---|--------|---|--------|---|--------|---|----------|---|----------|---|--------|---|--------|---|----------|---|----------|---|-----------|---|----------|---|-----------|---|--------|---|--------|---|--------|---|---------|---|------|---|------|---|------|---|----------|---|---------|---|------|---|------|---|
| 21-24                 | Payer Name Control    | 4             | The Payer Name Control can be obtained only from the mail label on the Package 1096 that is mailed to most payers each December. If a Package 1096 has not been received, you can determine your name control using the following simple rules or you can leave the field blank. For a business, use the first four significant characters of the business name. Disregard the word "the" when it is the first word of the name, unless there are only two words in the name. A hyphen (-) and an ampersand (&) are the only acceptable special characters. Names of less than four (4) characters should be left-justified, filling the unused positions with blanks.  |                       |             |          |    |      |   |        |   |        |   |        |   |        |   |        |   |        |   |          |   |          |   |        |   |        |   |          |   |          |   |           |   |          |   |           |   |        |   |        |   |        |   |         |   |      |   |      |   |      |   |          |   |         |   |      |   |      |   |
| 25                    | Last Filing Indicator | 1             | Enter a "1" (one) if this is the <b>last year</b> this payer name and TIN will file information returns electronically or on paper; otherwise, enter blank.   |                       |             |          |    |      |   |        |   |        |   |        |   |        |   |        |   |        |   |          |   |          |   |        |   |        |   |          |   |          |   |           |   |          |   |           |   |        |   |        |   |        |   |         |   |      |   |      |   |      |   |          |   |         |   |      |   |      |   |
| 26-27                 | Type of Return        | 2             | <b>Required.</b> Enter the appropriate code from the table below. Left-justify, blank fill.   |                       |             |          |    |      |   |        |   |        |   |        |   |        |   |        |   |        |   |          |   |          |   |        |   |        |   |          |   |          |   |           |   |          |   |           |   |        |   |        |   |        |   |         |   |      |   |      |   |      |   |          |   |         |   |      |   |      |   |
|                       |                       |               | <table border="0"> <thead> <tr> <th><u>Type of Return</u></th> <th><u>Code</u></th> </tr> </thead> <tbody> <tr><td>1097-BTC</td><td>BT</td></tr> <tr><td>1098</td><td>3</td></tr> <tr><td>1098-C</td><td>X</td></tr> <tr><td>1098-E</td><td>2</td></tr> <tr><td>1098-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-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>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> <tr><td>5498-SA</td><td>K</td></tr> <tr><td>8935</td><td>U</td></tr> <tr><td>W-2G</td><td>W</td></tr> </tbody> </table> | <u>Type of Return</u> | <u>Code</u> | 1097-BTC | BT | 1098 | 3 | 1098-C | X | 1098-E | 2 | 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-LTC | T | 1099-MISC | A | 1099-OID | D | 1099-PATR | 7 | 1099-Q | Q | 1099-R | 9 | 1099-S | S | 1099-SA | M | 3921 | N | 3922 | Z | 5498 | L | 5498-ESA | V | 5498-SA | K | 8935 | U | W-2G | W |
| <u>Type of Return</u> | <u>Code</u>           |               |   |                       |             |          |    |      |   |        |   |        |   |        |   |        |   |        |   |        |   |          |   |          |   |        |   |        |   |          |   |          |   |           |   |          |   |           |   |        |   |        |   |        |   |         |   |      |   |      |   |      |   |          |   |         |   |      |   |      |   |
| 1097-BTC              | BT                    |               |   |                       |             |          |    |      |   |        |   |        |   |        |   |        |   |        |   |        |   |          |   |          |   |        |   |        |   |          |   |          |   |           |   |          |   |           |   |        |   |        |   |        |   |         |   |      |   |      |   |      |   |          |   |         |   |      |   |      |   |
| 1098                  | 3                     |               |   |                       |             |          |    |      |   |        |   |        |   |        |   |        |   |        |   |        |   |          |   |          |   |        |   |        |   |          |   |          |   |           |   |          |   |           |   |        |   |        |   |        |   |         |   |      |   |      |   |      |   |          |   |         |   |      |   |      |   |
| 1098-C                | X                     |               |   |                       |             |          |    |      |   |        |   |        |   |        |   |        |   |        |   |        |   |          |   |          |   |        |   |        |   |          |   |          |   |           |   |          |   |           |   |        |   |        |   |        |   |         |   |      |   |      |   |      |   |          |   |         |   |      |   |      |   |
| 1098-E                | 2                     |               |   |                       |             |          |    |      |   |        |   |        |   |        |   |        |   |        |   |        |   |          |   |          |   |        |   |        |   |          |   |          |   |           |   |          |   |           |   |        |   |        |   |        |   |         |   |      |   |      |   |      |   |          |   |         |   |      |   |      |   |
| 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-LTC              | T                     |               |   |                       |             |          |    |      |   |        |   |        |   |        |   |        |   |        |   |        |   |          |   |          |   |        |   |        |   |          |   |          |   |           |   |          |   |           |   |        |   |        |   |        |   |         |   |      |   |      |   |      |   |          |   |         |   |      |   |      |   |
| 1099-MISC             | A                     |               |   |                       |             |          |    |      |   |        |   |        |   |        |   |        |   |        |   |        |   |          |   |          |   |        |   |        |   |          |   |          |   |           |   |          |   |           |   |        |   |        |   |        |   |         |   |      |   |      |   |      |   |          |   |         |   |      |   |      |   |
| 1099-OID              | D                     |               |   |                       |             |          |    |      |   |        |   |        |   |        |   |        |   |        |   |        |   |          |   |          |   |        |   |        |   |          |   |          |   |           |   |          |   |           |   |        |   |        |   |        |   |         |   |      |   |      |   |      |   |          |   |         |   |      |   |      |   |
| 1099-PATR             | 7                     |               |   |                       |             |          |    |      |   |        |   |        |   |        |   |        |   |        |   |        |   |          |   |          |   |        |   |        |   |          |   |          |   |           |   |          |   |           |   |        |   |        |   |        |   |         |   |      |   |      |   |      |   |          |   |         |   |      |   |      |   |
| 1099-Q                | Q                     |               |   |                       |             |          |    |      |   |        |   |        |   |        |   |        |   |        |   |        |   |          |   |          |   |        |   |        |   |          |   |          |   |           |   |          |   |           |   |        |   |        |   |        |   |         |   |      |   |      |   |      |   |          |   |         |   |      |   |      |   |
| 1099-R                | 9                     |               |   |                       |             |          |    |      |   |        |   |        |   |        |   |        |   |        |   |        |   |          |   |          |   |        |   |        |   |          |   |          |   |           |   |          |   |           |   |        |   |        |   |        |   |         |   |      |   |      |   |      |   |          |   |         |   |      |   |      |   |
| 1099-S                | S                     |               |   |                       |             |          |    |      |   |        |   |        |   |        |   |        |   |        |   |        |   |          |   |          |   |        |   |        |   |          |   |          |   |           |   |          |   |           |   |        |   |        |   |        |   |         |   |      |   |      |   |      |   |          |   |         |   |      |   |      |   |
| 1099-SA               | M                     |               |   |                       |             |          |    |      |   |        |   |        |   |        |   |        |   |        |   |        |   |          |   |          |   |        |   |        |   |          |   |          |   |           |   |          |   |           |   |        |   |        |   |        |   |         |   |      |   |      |   |      |   |          |   |         |   |      |   |      |   |
| 3921                  | N                     |               |   |                       |             |          |    |      |   |        |   |        |   |        |   |        |   |        |   |        |   |          |   |          |   |        |   |        |   |          |   |          |   |           |   |          |   |           |   |        |   |        |   |        |   |         |   |      |   |      |   |      |   |          |   |         |   |      |   |      |   |
| 3922                  | Z                     |               |   |                       |             |          |    |      |   |        |   |        |   |        |   |        |   |        |   |        |   |          |   |          |   |        |   |        |   |          |   |          |   |           |   |          |   |           |   |        |   |        |   |        |   |         |   |      |   |      |   |      |   |          |   |         |   |      |   |      |   |
| 5498                  | L                     |               |   |                       |             |          |    |      |   |        |   |        |   |        |   |        |   |        |   |        |   |          |   |          |   |        |   |        |   |          |   |          |   |           |   |          |   |           |   |        |   |        |   |        |   |         |   |      |   |      |   |      |   |          |   |         |   |      |   |      |   |
| 5498-ESA              | V                     |               |   |                       |             |          |    |      |   |        |   |        |   |        |   |        |   |        |   |        |   |          |   |          |   |        |   |        |   |          |   |          |   |           |   |          |   |           |   |        |   |        |   |        |   |         |   |      |   |      |   |      |   |          |   |         |   |      |   |      |   |
| 5498-SA               | K                     |               |   |                       |             |          |    |      |   |        |   |        |   |        |   |        |   |        |   |        |   |          |   |          |   |        |   |        |   |          |   |          |   |           |   |          |   |           |   |        |   |        |   |        |   |         |   |      |   |      |   |      |   |          |   |         |   |      |   |      |   |
| 8935                  | U                     |               |   |                       |             |          |    |      |   |        |   |        |   |        |   |        |   |        |   |        |   |          |   |          |   |        |   |        |   |          |   |          |   |           |   |          |   |           |   |        |   |        |   |        |   |         |   |      |   |      |   |      |   |          |   |         |   |      |   |      |   |
| W-2G                  | W                     |               |   |                       |             |          |    |      |   |        |   |        |   |        |   |        |   |        |   |        |   |          |   |          |   |        |   |        |   |          |   |          |   |           |   |          |   |           |   |        |   |        |   |        |   |         |   |      |   |      |   |      |   |          |   |         |   |      |   |      |   |

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

| <b>Field Position</b> | <b>Field Title</b>          | <b>Length</b> | <b>Description and Remarks</b>  |
|-----------------------|-----------------------------|---------------|---|
| 28-41                 | Amount Codes<br>(See Note.) | 14            | <b>Required.</b> Enter the appropriate amount codes 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, this Revenue Procedure governs for filing electronically. Enter the amount codes in ascending sequence; numeric characters followed by alphas. Left-justify, and fill unused positions with blanks. |

**Note: 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.**

*Amount Codes Form 1097-BTC — Bond Tax Credit For Reporting Bond Tax Credit on Form 1097-BTC:*

| <u>Amount Code</u> | <u>Amount Type</u>                       |
|--------------------|--|
| 3                  | Stated Principal                         |
| 4                  | March 15, 2010 Allowance Date Credit     |
| 5                  | June 15, 2010 Allowance Date Credit      |
| 6                  | September 15, 2010 Allowance Date Credit |
| 7                  | December 15, 2010 Allowance Date Credit  |

Amount Codes **Form 1098** — Mortgage Interest Statement For Reporting Mortgage Interest Received From Payers/Borrowers (Payer of Record) on Form 1098:

| <u>Amount Code</u> | <u>Amount Type</u>                                   |
|--------------------|--|
| 1                  | Mortgage interest received from payer(s)/borrower(s) |
| 2                  | Points paid on purchase of principal residence       |
| 3                  | Refund (or credit) of overpaid interest              |
| 4                  | Mortgage Insurance Premiums                          |
| 5                  | Blank (Filer's use)                                  |

Amount Codes **Form 1098-C** — Contributions of Motor Vehicles, Boats, and Airplanes For Reporting Gross Proceeds From Sales on Form 1098-C:

| <u>Amount Code</u> | <u>Amount Type</u>                                 |
|--------------------|--|
| 4                  | Gross proceeds from sales                          |
| 6                  | Value of goods or services in exchange for vehicle |

Amount Code **Form 1098-E** — Student Loan Interest For Reporting Interest on Student Loans on Form 1098-E:

| <u>Amount Code</u> | <u>Amount Type</u>                       |
|--------------------|--|
| 1                  | Student loan interest received by lender |

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

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| Field Position | Field Title                  | Length             | Description and Remarks  |
|----------------|------------------------------|--------------------|--|
| Amount Codes   | <b>Form 1098-T</b> — Tuition |                    | For Reporting Tuition Payments on Form 1098-T:   |
| Statement      |                              |                    |  |
|                |                              | <u>Amount Code</u> | <u>Amount Type</u>   |
|                |                              | 1                  | Payments received for qualified tuition and related expenses                                   |
|                |                              | 2                  | Amounts billed for qualified tuition and related expenses                                      |
|                |                              | 3                  | Adjustments made for prior year  |
|                |                              | 4                  | Scholarships or grants   |
|                |                              | 5                  | Adjustments to scholarships or grants for a prior year   |
|                |                              | 7                  | Reimbursements or refunds of qualified tuition and related expenses from an insurance contract |

**Note 1: For Amount Codes 1 and 2 enter either payments received OR amounts billed. DO NOT report both.**

**Note 2: 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.**

Amount Codes **Form 1099-A** — Acquisition or Abandonment of Secured Property For Reporting the Acquisition or Abandonment of Secured Property on Form 1099-A:

| <u>Amount Code</u> | <u>Amount Type</u>               |
|--------------------|----------------------------------|
| 2                  | Balance of principal outstanding |
| 4                  | Fair market value of property    |

Amount Codes **Form 1099-B** — Proceeds From Broker and Barter Exchange Transactions For Reporting Payments on Form 1099-B:

| <u>Amount Code</u> | <u>Amount Type</u>   |
|--------------------|--|
| 2                  | Stocks, bonds, etc. (For forward contracts, <b>See Note 1.</b> )                   |
| 3                  | Bartering (Do not report negative amounts.)  |
| 4                  | Federal income tax withheld (backup withholding) (Do not report negative amounts.) |
| 6                  | Profit (or loss) realized in 2010 ( <b>See Note 2.</b> )                           |
| 7                  | Unrealized profit (or loss) on open contracts — 12/31/2009 ( <b>See Note 2.</b> )  |
| 8                  | Unrealized profit (or loss) on open contracts — 12/31/2010 ( <b>See Note 2.</b> )  |
| 9                  | Aggregate profit (or loss) ( <b>See Note 2.</b> )                                  |

**Note 1: 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.**

**Note 2: Payment Amount Fields 6, 7, 8, and 9 are to be used for the reporting of regulated futures or foreign currency contracts.**

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

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| Field Position   | Field Title  | Length             | Description and Remarks   |
|--|--|--------------------|---|
| Amount Codes   | <b>Form 1099-C</b> —<br>Cancellation of Debt                                 |                    | For Reporting Payments on Form 1099-C:  |
|  |  | <u>Amount Code</u> | <u>Amount Type</u>  |
|  |  | 2                  | Amount of debt canceled   |
|  |  | 3                  | Interest, if included in Amount Code 2  |
|  |  | 7                  | Fair market value of property ( <b>See Note.</b> )  |
| <b>Note: Use Amount Code 7 only if a combined Form 1099-A and 1099-C is being filed.</b> |  |                    |   |
| Amount Code  | <b>Form 1099-CAP</b> —<br>Changes in Corporate Control and Capital Structure |                    | For Reporting Payments on Form 1099-CAP:  |
|  |  | <u>Amount Code</u> | <u>Amount Type</u>  |
|  |  | 2                  | Aggregate amount received   |
| Amount Codes   | <b>Form 1099-DIV</b> —<br>Dividends and Distributions                        |                    | For Reporting Payments on Form 1099-DIV:  |
|  |  | <u>Amount Code</u> | <u>Amount Type</u>  |
|  |  | 1                  | Total ordinary dividends  |
|  |  | 2                  | Qualified dividends   |
|  |  | 3                  | Total capital gain distribution   |
|  |  | 6                  | Unrecaptured Section 1250 gain  |
|  |  | 7                  | Section 1202 gain   |
|  |  | 8                  | Collectibles (28%) rate gain  |
|  |  | 9                  | Nondividend distributions   |
|  |  | A                  | Federal income tax withheld   |
|  |  | B                  | Investment expenses   |
|  |  | C                  | Foreign tax paid  |
|  |  | D                  | Cash liquidation distributions  |
|  |  | E                  | Non-cash liquidation distributions  |
| Amount Codes   | <b>Form 1099-G</b> — Certain Government Payments                             |                    | For Reporting Payments on Form 1099-G:  |
|  |  | <u>Amount Code</u> | <u>Amount Type</u>  |
|  |  | 1                  | Unemployment compensation   |
|  |  | 2                  | State or local income tax refunds, credits, or offsets  |
|  |  | 4                  | Federal income tax withheld (backup withholding or voluntary withholding on unemployment compensation or Commodity Credit Corporation Loans, or certain crop disaster payments) |
|  |  | 5                  | Alternative Trade Adjustment Assistance (ATAA) Payments   |
|  |  | 6                  | Taxable grants  |
|  |  | 7                  | Agriculture payments  |
|  |  | 9                  | Market Gain   |

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

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| Field Position | Field Title   | Length                    | Description and Remarks  |
|----------------|---|---------------------------|--|
| Amount Codes   | <b>Form 1099-H</b> — Health Coverage Tax Credit (HCTC) Advance Payments |                           | For Reporting Payments on Form 1099-H:   |
|                |   | <u><b>Amount Code</b></u> | <u><b>Amount Type</b></u>  |
|                |   | 1                         | Gross amount of health insurance advance payments  |
|                |   | 2                         | Amount of advance payment for January  |
|                |   | 3                         | Amount of advance payment for February   |
|                |   | 4                         | Amount of advance payment for March  |
|                |   | 5                         | Amount of advance payment for April  |
|                |   | 6                         | Amount of advance payment for May  |
|                |   | 7                         | Amount of advance payment for June   |
|                |   | 8                         | Amount of advance payment for July   |
|                |   | 9                         | Amount of advance payment for August   |
|                |   | A                         | Amount of advance payment for September  |
|                |   | B                         | Amount of advance payment for October  |
|                |   | C                         | Amount of advance payment for November   |
|                |   | D                         | Amount of advance payment for December   |
| Amount Codes   | <b>Form 1099-INT</b> — Interest Income                                  |                           | For Reporting Payments on Form 1099-INT:   |
|                |   | <u><b>Amount Code</b></u> | <u><b>Amount Type</b></u>  |
|                |   | 1                         | Interest income not included in Amount Code 3  |
|                |   | 2                         | Early withdrawal penalty   |
|                |   | 3                         | Interest on U.S. Savings Bonds and Treasury obligations                                  |
|                |   | 4                         | Federal income tax withheld (backup withholding)   |
|                |   | 5                         | Investment expenses  |
|                |   | 6                         | Foreign tax paid   |
|                |   | 8                         | Tax-exempt interest  |
|                |   | 9                         | Specified Private Activity Bond Interest   |
| Amount Codes   | <b>Form 1099-LTC</b> — Long-Term Care and Accelerated Death Benefits    |                           | For Reporting Payments on Form 1099-LTC:   |
|                |   | <u><b>Amount Code</b></u> | <u><b>Amount Type</b></u>  |
|                |   | 1                         | Gross long-term care benefits paid   |
|                |   | 2                         | Accelerated death benefits paid  |
| Amount Codes   | <b>Form 1099-MISC</b> — Miscellaneous Income                            |                           | For Reporting Payments on Form 1099-MISC:  |
|                | (See Note 1.)   | <u><b>Amount Code</b></u> | <u><b>Amount Type</b></u>  |
|                |   | 1                         | Rents  |
|                |   | 2                         | Royalties (See Note 2.)  |
|                |   | 3                         | Other income   |
|                |   | 4                         | Federal income tax withheld (backup withholding or withholding on Indian gaming profits) |
|                |   | 5                         | Fishing boat proceeds  |
|                |   | 6                         | Medical and health care payments   |
|                |   | 7                         | Nonemployee compensation   |
|                |   | 8                         | Substitute payments in lieu of dividends or interest                                     |

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

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| Field Position | Field Title | Length             | Description and Remarks  |
|----------------|-------------|--------------------|--|
|                |             | <u>Amount Code</u> | <u>Amount Type</u>   |
|                |             | A                  | Crop insurance proceeds  |
|                |             | B                  | Excess golden parachute payments                                     |
|                |             | C                  | Gross proceeds paid to an attorney in connection with legal services |
|                |             | D                  | Section 409A Deferrals   |
|                |             | E                  | Section 409A Income  |

**Note 1: 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.**

**Note 2: Do not report timber royalties under a "pay-as-cut" contract; these must be reported on Form 1099-S.**

Amount Codes **Form 1099-OID** — For Reporting Payments on Form 1099-OID:  
Original Issue Discount

| <u>Amount Code</u> | <u>Amount Type</u>                                   |
|--------------------|--|
| 1                  | Original issue discount for 2010                     |
| 2                  | Other periodic interest                              |
| 3                  | Early withdrawal penalty                             |
| 4                  | Federal income tax withheld (backup withholding)     |
| 6                  | Original issue discount on U.S. Treasury Obligations |
| 7                  | Investment expenses                                  |

Amount Codes **Form 1099-PATR** — For Reporting Payments on Form 1099-PATR:  
Taxable Distributions Received From Cooperatives

| <u>Amount Code</u> | <u>Amount Type</u>  |
|--------------------|---|
| 1                  | Patronage dividends                                       |
| 2                  | Nonpatronage distributions                                |
| 3                  | Per-unit retain allocations                               |
| 4                  | Federal income tax withheld (backup withholding)          |
| 5                  | Redemption of nonqualified notices and retain allocations |
| 6                  | Deduction for qualified production activities income      |

**Pass-Through Credits**

|   |   |
|---|---|
| 7 | Investment credit                                       |
| 8 | Work opportunity credit                                 |
| 9 | Patron's alternative minimum tax (AMT) adjustment       |
| A | For filer's use for pass-through credits and deductions |

Amount Codes **Form 1099-Q** — For Reporting Payments on a Form 1099-Q:  
Payments From Qualified Education Programs (Under Sections 529 and 530)

| <u>Amount Code</u> | <u>Amount Type</u> |
|--------------------|--------------------|
| 1                  | Gross distribution |
| 2                  | Earnings           |
| 3                  | Basis              |

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**Record Name: Payer “A” Record (Continued)**

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| Field Position | Field Title  | Length             | Description and Remarks   |
|----------------|--|--------------------|---|
|                | Amount Codes <b>Form 1099-R</b> —<br>Distributions From Pensions, Annuities,<br>Retirement or Profit-Sharing Plans, IRAs,<br>Insurance Contracts, etc. |                    | For Reporting Payments on Form 1099-R:  |
|                |  | <u>Amount Code</u> | <u>Amount Type</u>  |
|                |  | 1                  | Gross distribution  |
|                |  | 2                  | Taxable amount ( <b>See Note 1.</b> )   |
|                |  | 3                  | Capital gain (included in Amount Code 2)  |
|                |  | 4                  | Federal income tax withheld   |
|                |  | 5                  | Employee contributions or insurance premiums                                      |
|                |  | 6                  | Net unrealized appreciation in employer’s securities                              |
|                |  | 8                  | Other   |
|                |  | 9                  | Total employee contributions  |
|                |  | A                  | Traditional IRA/SEP/SIMPLE distribution or Roth conversion ( <b>See Note 2.</b> ) |

**Note 1: If the taxable amount cannot be determined, enter a “1” (one) in position 547 of the “B” Record. Payment Amount 2 must contain zeros.**

**Note 2: 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.**

|  |   |                    |  |
|--|---|--------------------|--|
|  | Amount Codes <b>Form 1099-S</b> — Proceeds<br>From Real Estate Transactions |                    | For Reporting Payments on Form 1099-S: |
|  |   | <u>Amount Code</u> | <u>Amount Type</u>                     |
|  |   | 2                  | Gross proceeds (See Note.)             |
|  |   | 5                  | Buyer’s part of real estate tax        |

**Note: 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.**

|  |   |                    |   |
|--|---|--------------------|---|
|  | Amount Codes <b>Form 1099-SA</b> —<br>Distributions From an HSA, Archer MSA,<br>or Medicare Advantage MSA |                    | For Reporting Distributions on Form 1099-SA:      |
|  |   | <u>Amount Code</u> | <u>Amount Type</u>                                |
|  |   | 1                  | Gross distribution                                |
|  |   | 2                  | Earnings on excess contributions                  |
|  |   | 4                  | Fair market value of the account on date of death |
|  | Amount Codes <b>Form 3921</b> — Exercise of<br>a Qualified Incentive Stock Option Under<br>Section 442(b) |                    | For Reporting Information on Form 3921:           |
|  |   | <u>Amount Code</u> | <u>Amount Type</u>                                |
|  |   | 3                  | Exercise price per share                          |
|  |   | 4                  | Fair market value of share on exercise date       |

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

| <b>Field Position</b>  | <b>Field Title</b>   | <b>Length</b>             | <b>Description and Remarks</b>  |
|--|--|---------------------------|---|
| Amount Codes   | <b>Form 3922</b> — Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c) |                           | For Reporting Information on Form 3922:   |
|  |  | <u><b>Amount Code</b></u> | <u><b>Amount Type</b></u>   |
|  |  | 3                         | Fair market value per share on grant date   |
|  |  | 4                         | Fair market value on exercise date  |
|  |  | 5                         | Exercise price per share  |
|  |  | 8                         | <i>Exercise price per share determined as if the option was exercised on the date option was granted</i>  |
| Amount Codes   | <b>Form 5498</b> — IRA Contribution Information  |                           | For Reporting Information on Form 5498:   |
|  |  | <u><b>Amount Code</b></u> | <u><b>Amount Type</b></u>   |
|  |  | 1                         | IRA contributions (other than amounts in Amount Codes 2, 3, 4, 8, 9, and A) ( <b>See Notes 1 and 2.</b> ) |
|  |  | 2                         | Rollover contributions  |
|  |  | 3                         | Roth conversion amount  |
|  |  | 4                         | Recharacterized contributions   |
|  |  | 5                         | Fair market value of account  |
|  |  | 6                         | Life insurance cost included in Amount Code 1   |
|  |  | 8                         | SEP contributions   |
|  |  | 9                         | SIMPLE contributions  |
|  |  | A                         | Roth IRA contributions  |
|  |  | B                         | RMD amount  |
|  |  | C                         | Postponed Contribution  |
|  |  | D                         | Repayments  |
| <b>Note 1: If reporting IRA contributions for a participant in a military operation, see 2010 Instructions for Forms 1099-R and 5498.</b>  |  |                           |   |
| <b>Note 2: Also include employee contributions to an IRA under a SEP plan but not salary reduction contributions. <u>DO NOT include EMPLOYER contributions</u>; these are included in Amount Code 8.</b> |  |                           |   |
| Amount Codes   | <b>Form 5498-ESA</b> — Coverdell ESA Contribution Information  |                           | For Reporting Information on Form 5498-ESA:   |
|  |  | <u><b>Amount Code</b></u> | <u><b>Amount Type</b></u>   |
|  |  | 1                         | Coverdell ESA contributions   |
|  |  | 2                         | Rollover contributions  |
| Amount Codes   | <b>Form 5498-SA</b> — HSA, Archer MSA, or Medicare Advantage MSA Information                               |                           | For Reporting Information on Form 5498-SA:  |
|  |  | <u><b>Amount Code</b></u> | <u><b>Amount Type</b></u>   |
|  |  | 1                         | Employee or self-employed person's Archer MSA contributions made in 2010 and 2011 for 2010                |
|  |  | 2                         | Total contributions made in 2010 (See current 2010 Instructions.)   |
|  |  | 3                         | Total HSA/MSA contributions made in 2011 for 2010   |
|  |  | 4                         | Rollover contributions ( <b>See Note.</b> )   |
|  |  | 5                         | Fair market value of HSA, Archer MSA or Medicare Advantage MSA  |

**Note: This is the amount of any rollover made to this MSA in 2010 after a distribution from another MSA. For detailed information on reporting, see the 2010 Instructions for Forms 1099-SA and 5498-SA.**



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

| <b>Field Position</b>                              | <b>Field Title</b>  | <b>Length</b> | <b>Description and Remarks</b>   |                    |                    |   |   |          |   |   |                                  |   |                                 |   |                                  |   |                                 |
|--|---|---------------|--|--------------------|--------------------|---|---|----------|---|---|----------------------------------|---|---------------------------------|---|----------------------------------|---|---------------------------------|
| Amount Codes Form 8935 — Airline Payments Report   |   |               | For Reporting Information on Form 8935:  |                    |                    |   |   |          |   |   |                                  |   |                                 |   |                                  |   |                                 |
|  |   |               | <table border="0"> <thead> <tr> <th><u>Amount Code</u></th> <th><u>Amount Type</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Total amount reported</td> </tr> <tr> <td>2</td> <td>First year of reported payments</td> </tr> <tr> <td>3</td> <td>Second year of reported payments</td> </tr> <tr> <td>4</td> <td>Third year of reported payments</td> </tr> <tr> <td>5</td> <td>Fourth year of reported payments</td> </tr> <tr> <td>6</td> <td>Fifth year of reported payments</td> </tr> </tbody> </table> | <u>Amount Code</u> | <u>Amount Type</u> | 1 | Total amount reported   | 2        | First year of reported payments   | 3 | Second year of reported payments | 4 | Third year of reported payments | 5 | Fourth year of reported payments | 6 | Fifth year of reported payments |
| <u>Amount Code</u>                                 | <u>Amount Type</u>  |               |  |                    |                    |   |   |          |   |   |                                  |   |                                 |   |                                  |   |                                 |
| 1  | Total amount reported   |               |  |                    |                    |   |   |          |   |   |                                  |   |                                 |   |                                  |   |                                 |
| 2  | First year of reported payments   |               |  |                    |                    |   |   |          |   |   |                                  |   |                                 |   |                                  |   |                                 |
| 3  | Second year of reported payments  |               |  |                    |                    |   |   |          |   |   |                                  |   |                                 |   |                                  |   |                                 |
| 4  | Third year of reported payments   |               |  |                    |                    |   |   |          |   |   |                                  |   |                                 |   |                                  |   |                                 |
| 5  | Fourth year of reported payments  |               |  |                    |                    |   |   |          |   |   |                                  |   |                                 |   |                                  |   |                                 |
| 6  | Fifth year of reported payments   |               |  |                    |                    |   |   |          |   |   |                                  |   |                                 |   |                                  |   |                                 |
| Amount Codes Form W-2G — Certain Gambling Winnings |   |               | For Reporting Payments on Form W-2G:   |                    |                    |   |   |          |   |   |                                  |   |                                 |   |                                  |   |                                 |
|  |   |               | <table border="0"> <thead> <tr> <th><u>Amount Code</u></th> <th><u>Amount Type</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Gross winnings</td> </tr> <tr> <td>2</td> <td>Federal income tax withheld</td> </tr> <tr> <td>7</td> <td>Winnings from identical wagers</td> </tr> </tbody> </table>  | <u>Amount Code</u> | <u>Amount Type</u> | 1 | Gross winnings  | 2        | Federal income tax withheld   | 7 | Winnings from identical wagers   |   |                                 |   |                                  |   |                                 |
| <u>Amount Code</u>                                 | <u>Amount Type</u>  |               |  |                    |                    |   |   |          |   |   |                                  |   |                                 |   |                                  |   |                                 |
| 1  | Gross winnings  |               |  |                    |                    |   |   |          |   |   |                                  |   |                                 |   |                                  |   |                                 |
| 2  | Federal income tax withheld   |               |  |                    |                    |   |   |          |   |   |                                  |   |                                 |   |                                  |   |                                 |
| 7  | Winnings from identical wagers  |               |  |                    |                    |   |   |          |   |   |                                  |   |                                 |   |                                  |   |                                 |
| 42–51  | Blank   | 10            | Enter blanks.  |                    |                    |   |   |          |   |   |                                  |   |                                 |   |                                  |   |                                 |
| 52   | Foreign Entity Indicator  | 1             | Enter a "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. Any extraneous information must be deleted. Left-justify information, and fill unused positions with blanks. (Filers should not enter a transfer agent's name in this field. Any transfer agent's name should appear in the Second Payer Name Line Field.)  |                    |                    |   |   |          |   |   |                                  |   |                                 |   |                                  |   |                                 |
| 93–132   | Second Payer Name Line  | 40            | If the Transfer (or Paying) Agent Indicator (position 133) contains a "1" (one), this field must contain the name of the transfer (or paying) agent. If the indicator contains a "0" (zero), this field may contain either a continuation of the First Payer Name Line or blanks. Left-justify information and fill unused positions with blanks.  |                    |                    |   |   |          |   |   |                                  |   |                                 |   |                                  |   |                                 |
| 133  | Transfer Agent Indicator  | 1             | <b>Required.</b> Identifies the entity in the Second Payer Name Line Field.  |                    |                    |   |   |          |   |   |                                  |   |                                 |   |                                  |   |                                 |
|  |   |               | <table border="0"> <thead> <tr> <th><u>Code</u></th> <th><u>Meaning</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>The entity in the Second Payer Name Line Field is the transfer (or paying) agent.</td> </tr> <tr> <td>0 (zero)</td> <td>The entity shown is <b>not</b> the transfer (or paying) agent (i.e., the Second Payer Name Line Field contains either a continuation of the First Payer Name Line Field or blanks).</td> </tr> </tbody> </table>   | <u>Code</u>        | <u>Meaning</u>     | 1 | The entity in the Second Payer Name Line Field is the transfer (or paying) agent. | 0 (zero) | The entity shown is <b>not</b> the transfer (or paying) agent (i.e., the Second Payer Name Line Field contains either a continuation of the First Payer Name Line Field or blanks). |   |                                  |   |                                 |   |                                  |   |                                 |
| <u>Code</u>  | <u>Meaning</u>  |               |  |                    |                    |   |   |          |   |   |                                  |   |                                 |   |                                  |   |                                 |
| 1  | The entity in the Second Payer Name Line Field is the transfer (or paying) agent.   |               |  |                    |                    |   |   |          |   |   |                                  |   |                                 |   |                                  |   |                                 |
| 0 (zero)   | The entity shown is <b>not</b> the transfer (or paying) agent (i.e., the Second Payer Name Line Field contains either a continuation of the First Payer Name Line Field or blanks). |               |  |                    |                    |   |   |          |   |   |                                  |   |                                 |   |                                  |   |                                 |
| 134–173  | Payer Shipping Address  | 40            | <b>Required.</b> If the Transfer Agent Indicator in position 133 is a "1" (one), enter the shipping address of the transfer (or paying) agent. Otherwise, enter the <b>actual</b> shipping address of the payer. The street address should include number, street, apartment or suite number, or PO Box if mail is not delivered to a street address. Left-justify information, and fill unused positions with blanks.   |                    |                    |   |   |          |   |   |                                  |   |                                 |   |                                  |   |                                 |

**For U.S. addresses,** 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.**

**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).

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

| Field Position | Field Title                          | Length | Description and Remarks  |
|----------------|--------------------------------------|--------|--|
| 174-213        | Payer City                           | 40     | <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 the city, town, or post office of the payer. Left-justify information, and fill unused positions with blanks. Do not enter state and ZIP Code information in this field.   |
| 214-215        | Payer State                          | 2      | <b>Required.</b> Enter the valid U.S. Postal Service state abbreviations. Refer to the chart of valid state abbreviations in Part A, Sec.12.   |
| 216-224        | Payer 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, left-justify 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 Entity Indicator, located in Field Position 52 of the "A" Record.  |
| 225-239        | Payer's Telephone Number & Extension | 15     | Enter the payer's telephone number and extension. Omit hyphens. Left-justify information and fill unused positions with blanks.  |
| 240-499        | Blank                                | 260    | Enter blanks.  |
| 500-507        | Record Sequence Number               | 8      | <b>Required.</b> Enter the number of the record as it appears within your file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on your file and you can have only one "T" Record in a file. Each record, thereafter, must be incremented by one in ascending numerical sequence, i.e., 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 you reach 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.  |

**Sec. 6. Payer "A" Record — Record Layout**

| Record Type | Payment Year | Combined Federal/State Filer | Blank | Payer TIN | Payer Name Control | Last Filing Indicator |
|-------------|--------------|------------------------------|-------|-----------|--------------------|-----------------------|
| 1           | 2-5          | 6                            | 7-11  | 12-20     | 21-24              | 25                    |

| Type of Return | Amount Codes | Blank | Foreign Entity Indicator | First Payer Name Line |
|----------------|--------------|-------|--------------------------|-----------------------|
| 26-27          | 28-41        | 42-51 | 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 and Extension | Blank   | Record Sequence Number | Blank   | Blank or CR/LF |
| 225-239                                | 240-499 | 500-507                | 508-748 | 749-750        |

## Sec. 7. Payee "B" Record — General Field Descriptions and Record Layouts

.01 The "B" Record contains the payment information from the 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. In the "B" Record, the filer **must** allow for all sixteen Payment Amount Fields. **For those fields not used, enter "0s" (zeros).**

.02 The following specifications include a field in the payee records called "Name Control" in which the first four characters of the payee's surname are to be entered by the filer:

- (a) If filers are unable to determine the first four characters of the surname, the Name Control Field may be left blank. Compliance with the following will facilitate IRS computer programs in identifying the correct name control:
- (1) The surname of the payee whose TIN is shown in the "B" Record should always appear first. If, however, the records have been developed using the first name first, the filer must leave a blank space between the first and last names.
  - (2) In the case of multiple payees, the surname of the payee whose TIN (SSN, EIN, ITIN, or ATIN) is shown in the "B" Record must be present in the First Payee Name Line. Surnames of any other payees may be entered in the Second Payee Name Line.

.03 For all fields marked "**Required,**" the transmitter must provide the information described under "Description and Remarks". 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.

.04 All records must be a fixed length of 750 positions.

.05 A field is also provided in these specifications 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. 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 Entry Field.

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

.07 Those payers participating in the Combined Federal/State Filing Program must adhere to all of the specifications in Part A, Sec. 10, to participate in this program.

.08 All alpha characters in the "B" Record must be uppercase.

.09 **Do not** use decimal points (.) to indicate dollars and cents. Payment Amount Fields must be all numeric characters.

| Record Name: Payee "B" Record |   |             |   |
|-------------------------------|---|-------------|---|
| Field Position                | Field Title                               | Length      | Description and Remarks   |
| 1                             | Record Type                               | 1           | <b>Required.</b> Enter "B."   |
| 2-5                           | Payment Year                              | 4           | <b>Required.</b> Enter "2010." If reporting prior year data report the year which applies (2009, 2008, etc.). |
| 6                             | Corrected Return Indicator<br>(See Note.) | 1           | <b>Required for corrections only.</b> Indicates a corrected return.   |
|                               |   | <u>Code</u> | <u>Definition</u>   |
|                               |   | G           | If this is a one-transaction correction or the first of a two-transaction correction                          |
|                               |   | C           | If this is the second transaction of a two-transaction correction   |
|                               |   | Blank       | If this is not a return being submitted to correct information already processed by IRS                       |

**Note: C, G, and non-coded records must be reported using separate Payer "A" Records. Refer to Part A, Sec. 8, for specific instructions on how to file corrected returns.**

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

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| Field Position | Field Title  | Length | Description and Remarks  |
|----------------|--------------|--------|--|
| 7–10           | Name Control | 4      | If determinable, enter the first four characters of the surname of the person whose TIN is being reported in positions 12–20 of the “B” Record; otherwise, <b>enter blanks</b> . This usually is the payee. If the name that corresponds to the TIN is not included in the first or second payee name line and the correct name control is not provided, a backup withholding notice may be generated for the record. Surnames of less than four characters should be left-justified, filling the unused positions with blanks. Special characters and imbedded blanks should be removed. In the case of a business, other than a sole proprietorship, use the first four significant characters of the business name. Disregard the word “the” when it is the first word of the name, unless there are only two words in the name. A hyphen (-) and an ampersand (&) are the only acceptable special characters. Surname prefixes are considered, e.g., for Van Elm, the name control would be VANE. For a sole proprietorship, use the name of the owner to create the name control and report the owner’s name in positions 248–287, First Payee Name Line. |

**Note: Imbedded blanks, extraneous words, titles, and special characters (i.e., Mr., Mrs., Dr., period [.] , apostrophe [']) should be removed from the Payee Name Lines. A hyphen (-) and an ampersand (&) are the only acceptable special characters.**

---

The following examples may be helpful to filers in developing the Name Control:

| <u>Name</u> | <u>Name Control</u> |
|-------------|---------------------|
|-------------|---------------------|

Individuals:

|                              |      |
|------------------------------|------|
| Jane <b>Brown</b>            | BROW |
| John A. <b>Lee</b>           | LEE* |
| James P. <b>En</b> , Sr.     | EN*  |
| John <b>O’Neil</b>           | ONEI |
| Mary <b>Van Buren</b>        | VANB |
| Juan <b>De Jesus</b>         | DEJE |
| Gloria A. <b>El-Roy</b>      | EL-R |
| Mr. John <b>Smith</b>        | SMIT |
| Joe <b>McCarthy</b>          | MCCA |
| Pedro <b>Torres-Lopes</b> ** | TORR |
| Maria <b>Lopez</b> Moreno**  | LOPE |
| Binh To <b>La</b>            | LA*  |
| Nhat Thi <b>Pham</b>         | PHAM |

Corporations:

|                                |      |
|--------------------------------|------|
| The <b>First</b> National Bank | FIRS |
| <b>The Hideaway</b>            | THEH |
| <b>A&amp;B Cafe</b>            | A&BC |
| <b>11TH</b> Street Inc.        | 11TH |

Sole Proprietor:

|                          |      |
|--------------------------|------|
| Mark <b>Hemlock</b>      | HEML |
| DBA The Sunshine Club    |      |
| Mark <b>D’Allesandro</b> | DALL |

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

| <b>Field Position</b>   | <b>Field Title</b>   | <b>Length</b> | <b>Description and Remarks</b> |
|-------------------------|--|---------------|--------------------------------|
| Partnership:            |  |               |                                |
|                         | Robert <u>Aspen</u><br>and Bess Willow                       | ASPE          |                                |
|                         | Harold <u>Fir</u> , Bruce Elm,<br>and Joyce Spruce et al Ptr | FIR*          |                                |
| Estate:                 |  |               |                                |
|                         | Frank <u>White</u> Estate                                    | WHIT          |                                |
|                         | Estate of Sheila <u>Blue</u>                                 | BLUE          |                                |
| Trusts and Fiduciaries: |  |               |                                |
|                         | <u>Daisy</u> Corporation Employee<br>Benefit Trust           | DAIS          |                                |
|                         | Trust FBO The<br><u>Cherryblossom</u><br>Society             | CHER          |                                |
| Exempt Organizations:   |  |               |                                |
|                         | <u>Laborer's</u> Union, AFL-CIO                              | LABO          |                                |
|                         | <u>St. Bernard's</u> Methodist<br>Church Bldg. Fund          | STBE          |                                |

\* Name Controls of less than four significant characters must be left-justified and blank-filled.

\*\*For Hispanic names, when two last names are shown for an individual, derive the name control from the first last name.

| 11          | Type of TIN                                  | 1  | 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:  |             |                    |                        |   |     |  |   |     |  |   |      |  |   |      |   |       |     |  |
|-------------|--|--|---|-------------|--------------------|------------------------|---|-----|--|---|-----|--|---|------|--|---|------|---|-------|-----|--|
|             |  |  | <table border="1"> <thead> <tr> <th><u>Code</u></th> <th><u>Type of TIN</u></th> <th><u>Type of Account</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>EIN</td> <td>A business, organization, some sole proprietors, or other entity</td> </tr> <tr> <td>2</td> <td>SSN</td> <td>An individual, including some sole proprietors</td> </tr> <tr> <td>2</td> <td>ITIN</td> <td>An individual required to have a taxpayer identification number, but who is not eligible to obtain an SSN.</td> </tr> <tr> <td>2</td> <td>ATIN</td> <td>An adopted individual prior to the assignment of a social security number</td> </tr> <tr> <td>Blank</td> <td>N/A</td> <td>If the type of TIN is not determinable, enter a blank.</td> </tr> </tbody> </table> | <u>Code</u> | <u>Type of TIN</u> | <u>Type of Account</u> | 1 | EIN | A business, organization, some sole proprietors, or other entity | 2 | 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 social security number | Blank | N/A | If the type of TIN is not determinable, enter a blank. |
| <u>Code</u> | <u>Type of TIN</u>                           | <u>Type of Account</u>   |   |             |                    |                        |   |     |  |   |     |  |   |      |  |   |      |   |       |     |  |
| 1           | EIN  | A business, organization, some sole proprietors, or other entity   |   |             |                    |                        |   |     |  |   |     |  |   |      |  |   |      |   |       |     |  |
| 2           | 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 social security number                                  |   |             |                    |                        |   |     |  |   |     |  |   |      |  |   |      |   |       |     |  |
| Blank       | N/A  | If the type of TIN is not determinable, enter a blank.   |   |             |                    |                        |   |     |  |   |     |  |   |      |  |   |      |   |       |     |  |
| 12–20       | Payee's Taxpayer Identification Number (TIN) | 9  | <b>Required.</b> Enter the nine-digit Taxpayer Identification Number of the payee (SSN, ITIN, ATIN, or EIN). If an identification number has been applied for but not received, enter blanks. <b>Do not enter hyphens or alpha characters.</b> All zeros, ones, twos, etc., will have the effect of an incorrect TIN. If the TIN is not available, enter blanks.  |             |                    |                        |   |     |  |   |     |  |   |      |  |   |      |   |       |     |  |

**Note: If you are required to report payments made through Foreign Intermediaries and Foreign Flow-Through Entities on Form 1099, see the 2010 General Instructions for Certain Information Returns (Forms 1098, 1099, 3921, 3922, 5498, and W-2G) for reporting requirements.**

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

| <b>Field Position</b> | <b>Field Title</b>                      | <b>Length</b> | <b>Description and Remarks</b>  |
|-----------------------|---|---------------|---|
| 21–40                 | Payer's Account Number For Payee        | 20            | <b>Required if submitting more than one information return of the same type for the same payee.</b> 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 3 separate pension distributions for the same payee and 3 separate Forms 1099-R are filed, 3 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 twenty characters are used, filers may either left or right-justify, filling the remaining positions with blanks. |
| 41–44                 | Payer's Office Code                     | 4             | Enter office code of payer; otherwise, enter blanks. For payers with multiple locations, this field may be used to identify the location of the office submitting the information return. This code will also appear on backup withholding notices.   |
| 45–54                 | Blank                                   | 10            | Enter blanks.   |
|                       | Payment Amount Fields (Must be numeric) |               | <b>Required. Filers should allow for all payment amounts. For those not used, enter zeros.</b> 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. <b>Do not enter dollar signs, commas, decimal points, or negative payments, except those items that reflect a loss on Form 1099-B or 1099-Q.</b> 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 unused positions must be zero filled.   |
| 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.  |

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

| <b>Field Position</b> | <b>Field Title</b> | <b>Length</b> | <b>Description and Remarks</b>   |
|-----------------------|--------------------|---------------|--|
| 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. |

**\*If there are discrepancies between the payment amount fields and the boxes on the paper forms, the instructions in this Revenue Procedure must be followed for electronic filing.**

**\*Payment Amount Fields, F and G were added in anticipation of expanded reporting requirements on certain information returns. Currently, there are no corresponding Amount Codes in the Payer "A" Record. Filers must allow for these amount fields in their Payee "B" Records and like any unused amount fields they must be zero filled. For those fields not used, enter "0s" (zeros). These statements also apply to the End of Payer "C" Record and the State Totals "K" Record.**

|         |                           |    |   |
|---------|---------------------------|----|---|
| 247     | Foreign Country Indicator | 1  | <b>If the address of the payee is in a foreign country, enter a "1" (one) in this field;</b> otherwise, enter blank. When filers use this 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. Address information must not appear in the First or Second Payee Name Line.   |
| 248–287 | First Payee Name Line     | 40 | <b>Required.</b> Enter the name of the payee (preferably surname first) whose Taxpayer Identification Number (TIN) was provided in positions 12–20 of the Payee "B" Record. Left-justify 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 (i.e., 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. |

**Note: If you are required to report payments made through Foreign Intermediaries and Foreign Flow-Through Entities on Form 1099, see the 2010 General Instruction for Certain Forms (1098, 1099, 3921, 3922, 5498, and W-2G) for reporting requirements.**

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

| <b>Field Position</b> | <b>Field Title</b>     | <b>Length</b> | <b>Description and Remarks</b>   |
|-----------------------|------------------------|---------------|--|
| 288–327               | Second Payee Name Line | 40            | If there are multiple payees (e.g., 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. Left-justify information and fill unused positions with blanks. <b>Do not enter address information.</b> It is important that filers provide as much payee information to IRS/IRB as possible to identify the payee associated with the TIN. Left-justify and fill unused positions with blanks. <b>See Note above in First Payee Name Line.</b>   |
| 328–367               | Blank                  | 40            | Enter blanks.  |
| 368–407               | Payee Mailing Address  | 40            | <b>Required.</b> Enter mailing address of payee. Street address should include number, street, apartment or suite number, or PO Box if mail is not delivered to street address. This field <b>must not</b> contain any data other than the payee's mailing address.  |
| 408–447               | Blank                  | 40            | Enter blanks.  |
| 448–487               | Payee City             | 40            | <b>Required.</b> Enter the city, town or post office. Left-justify information and fill the unused positions with blanks. Enter APO or FPO if applicable. Do not enter state and ZIP Code information in this field.   |
| 488–489               | Payee State            | 2             | <b>Required.</b> Enter the valid U.S. Postal Service state abbreviations for states or the appropriate postal identifier (AA, AE, or AP) described in Part A, Sec. 12.   |
| 490–498               | Payee ZIP Code         | 9             | <b>Required.</b> Enter the valid ZIP Code (nine or five-digit) assigned by the U.S. Postal Service. If only the first five-digits are known, left-justify 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.  |
| 499                   | Blank                  | 1             | Enter blank.   |
| 500–507               | Record Sequence Number | 8             | <b>Required.</b> Enter the number of the record as it appears within your file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on your file and you can have only one "T" Record in a file. Each record, thereafter, must be incremented by one in ascending numerical sequence, i.e., 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 you reach 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 | Payer's Account Number For Payee |
|-------------|--------------|----------------------------|--------------|-------------|-------------|----------------------------------|
| 1           | 2–5          | 6                          | 7–10         | 11          | 12–20       | 21–40                            |



| Payer's Office Code | Blank | Payment Amount 1 | Payment Amount 2 | Payment Amount 3 | Payment Amount 4 | Payment Amount 5 |
|---------------------|-------|------------------|------------------|------------------|------------------|------------------|
| 41-44               | 45-54 | 55-66            | 67-78            | 79-90            | 91-102           | 103-114          |

| Payment Amount 6 | Payment Amount 7 | Payment Amount 8 | Payment Amount 9 | Payment Amount A | Payment Amount B |
|------------------|------------------|------------------|------------------|------------------|------------------|
| 115-126          | 127-138          | 139-150          | 151-162          | 163-174          | 175-186          |

| Payment Amount C | Payment Amount D | Payment Amount E | Payment Amount F | Payment Amount G | Foreign Country Indicator | First Payee Name Line |
|------------------|------------------|------------------|------------------|------------------|---------------------------|-----------------------|
| 187-198          | 199-210          | 211-222          | 223-234          | 235-246          | 247                       | 248-287               |

| Second Payee Name Line | Blank   | Payee Mailing Address | Blank   | Payee City |
|------------------------|---------|-----------------------|---------|------------|
| 288-327                | 328-367 | 368-407               | 408-447 | 448-487    |

| Payee State | Payee ZIP Code | Blank | Record Sequence Number | Blank   |
|-------------|----------------|-------|------------------------|---------|
| 488-489     | 490-498        | 499   | 500-507                | 508-543 |

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

- (1) Form 1097-BTC
- (2) Form 1098
- (3) Form 1098-C
- (4) Form 1098-E
- (5) Form 1098-T
- (6) Form 1099-A
- (7) Form 1099-B
- (8) Form 1099-C
- (9) Form 1099-CAP
- (10) Form 1099-DIV\*
- (11) Form 1099-G\*
- (12) Form 1099-H
- (13) Form 1099-INT\*
- (14) Form 1099-LTC
- (15) Form 1099-MISC\*
- (16) Form 1099-OID\*
- (17) Form 1099-PATR\*
- (18) Form 1099-Q
- (19) Form 1099-R\*
- (20) Form 1099-S
- (21) Form 1099-SA
- (22) Form 3921
- (23) Form 3922
- (24) Form 5498\*

- (25) Form 5498-ESA
- (26) Form 5498-SA
- (27) Form 8935
- (28) Form W-2G

\* These forms may be filed through the Combined Federal/State Filing Program. IRS/IRB will forward these records to participating states for filers who have been approved for the program. See Part A, Sec. 10, for information about the program, including specific codes for the record layouts.

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

| <b>Field Position</b> | <b>Field Title</b>  | <b>Length</b> | <b>Description and Remarks</b>   |                  |                 |     |   |     |  |     |                                     |     |                              |     |                                     |     |                              |     |                            |     |       |     |                     |
|-----------------------|---|---------------|--|------------------|-----------------|-----|---|-----|--|-----|-------------------------------------|-----|------------------------------|-----|-------------------------------------|-----|------------------------------|-----|----------------------------|-----|-------|-----|---------------------|
| 544–546               | Blank   | 3             | Enter blanks.  |                  |                 |     |   |     |  |     |                                     |     |                              |     |                                     |     |                              |     |                            |     |       |     |                     |
| 547                   | Issuer Indicator  | 1             | <b>Required.</b> Enter the appropriate indicator from the table below:<br><br><table style="margin-left: 40px;"> <thead> <tr> <th><u>Indicator</u></th> <th><u>Usage</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Issuer of Bond or Its Agent Filing Initial 2010 Form 1097-BTC</td> </tr> <tr> <td>2</td> <td>An Entity that Received a 2010 Form 1097-BTC for this bond</td> </tr> </tbody> </table>  | <u>Indicator</u> | <u>Usage</u>    | 1   | Issuer of Bond or Its Agent Filing Initial 2010 Form 1097-BTC | 2   | An Entity that Received a 2010 Form 1097-BTC for this bond |     |                                     |     |                              |     |                                     |     |                              |     |                            |     |       |     |                     |
| <u>Indicator</u>      | <u>Usage</u>  |               |  |                  |                 |     |   |     |  |     |                                     |     |                              |     |                                     |     |                              |     |                            |     |       |     |                     |
| 1                     | Issuer of Bond or Its Agent Filing Initial 2010 Form 1097-BTC |               |  |                  |                 |     |   |     |  |     |                                     |     |                              |     |                                     |     |                              |     |                            |     |       |     |                     |
| 2                     | An Entity that Received a 2010 Form 1097-BTC for this bond    |               |  |                  |                 |     |   |     |  |     |                                     |     |                              |     |                                     |     |                              |     |                            |     |       |     |                     |
| 548–555               | Bond Issue Date   | 8             | Enter bond issue date formatted as YYYYMMDD.   |                  |                 |     |   |     |  |     |                                     |     |                              |     |                                     |     |                              |     |                            |     |       |     |                     |
| 556–563               | Maturity Date   | 8             | Enter maturity date formatted as YYYYMMDD.   |                  |                 |     |   |     |  |     |                                     |     |                              |     |                                     |     |                              |     |                            |     |       |     |                     |
| 564–576               | CUSIP Number  | 13            | Enter CUSIP number. Right justify and blank fill.  |                  |                 |     |   |     |  |     |                                     |     |                              |     |                                     |     |                              |     |                            |     |       |     |                     |
| 577–607               | Blank   | 31            | Enter blanks.  |                  |                 |     |   |     |  |     |                                     |     |                              |     |                                     |     |                              |     |                            |     |       |     |                     |
| 608–610               | Bond Code   | 3             | <b>Required.</b> Enter the appropriate Bond Code:<br><br><table style="margin-left: 40px;"> <thead> <tr> <th><u>Code</u></th> <th><u>Category</u></th> </tr> </thead> <tbody> <tr> <td>101</td> <td>Qualified Forestry Conservation Bonds</td> </tr> <tr> <td>102</td> <td>New Clean Renewable Energy Bonds</td> </tr> <tr> <td>103</td> <td>Qualified Energy Conservation Bonds</td> </tr> <tr> <td>104</td> <td>Qualified Zone Academy Bonds</td> </tr> <tr> <td>105</td> <td>Qualified School Construction Bonds</td> </tr> <tr> <td>106</td> <td>Clean Renewable Energy Bonds</td> </tr> <tr> <td>107</td> <td>Midwestern Tax Credit Bond</td> </tr> <tr> <td>108</td> <td>Other</td> </tr> <tr> <td>109</td> <td>Build America Bonds</td> </tr> </tbody> </table> | <u>Code</u>      | <u>Category</u> | 101 | Qualified Forestry Conservation Bonds                         | 102 | New Clean Renewable Energy Bonds                           | 103 | Qualified Energy Conservation Bonds | 104 | Qualified Zone Academy Bonds | 105 | Qualified School Construction Bonds | 106 | Clean Renewable Energy Bonds | 107 | Midwestern Tax Credit Bond | 108 | Other | 109 | Build America Bonds |
| <u>Code</u>           | <u>Category</u>   |               |  |                  |                 |     |   |     |  |     |                                     |     |                              |     |                                     |     |                              |     |                            |     |       |     |                     |
| 101                   | Qualified Forestry Conservation Bonds                         |               |  |                  |                 |     |   |     |  |     |                                     |     |                              |     |                                     |     |                              |     |                            |     |       |     |                     |
| 102                   | New Clean Renewable Energy Bonds                              |               |  |                  |                 |     |   |     |  |     |                                     |     |                              |     |                                     |     |                              |     |                            |     |       |     |                     |
| 103                   | Qualified Energy Conservation Bonds                           |               |  |                  |                 |     |   |     |  |     |                                     |     |                              |     |                                     |     |                              |     |                            |     |       |     |                     |
| 104                   | Qualified Zone Academy Bonds                                  |               |  |                  |                 |     |   |     |  |     |                                     |     |                              |     |                                     |     |                              |     |                            |     |       |     |                     |
| 105                   | Qualified School Construction Bonds                           |               |  |                  |                 |     |   |     |  |     |                                     |     |                              |     |                                     |     |                              |     |                            |     |       |     |                     |
| 106                   | Clean Renewable Energy Bonds                                  |               |  |                  |                 |     |   |     |  |     |                                     |     |                              |     |                                     |     |                              |     |                            |     |       |     |                     |
| 107                   | Midwestern Tax Credit Bond                                    |               |  |                  |                 |     |   |     |  |     |                                     |     |                              |     |                                     |     |                              |     |                            |     |       |     |                     |
| 108                   | Other   |               |  |                  |                 |     |   |     |  |     |                                     |     |                              |     |                                     |     |                              |     |                            |     |       |     |                     |
| 109                   | Build America Bonds   |               |  |                  |                 |     |   |     |  |     |                                     |     |                              |     |                                     |     |                              |     |                            |     |       |     |                     |
| 611–619               | Bond Issuer’s Identification Number                           | 9             | Enter bond issuer’s identification number.   |                  |                 |     |   |     |  |     |                                     |     |                              |     |                                     |     |                              |     |                            |     |       |     |                     |
| 620–659               | Bond Issuer’s Name  | 40            | Enter Bond Issuer’s Name. Left-justify and blank fill.   |                  |                 |     |   |     |  |     |                                     |     |                              |     |                                     |     |                              |     |                            |     |       |     |                     |
| 660–662               | Blank   | 3             | 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 utilized, 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**

|              |                         |                        |                      |                     |              |                  |
|--------------|-------------------------|------------------------|----------------------|---------------------|--------------|------------------|
| <i>Blank</i> | <i>Issuer Indicator</i> | <i>Bond Issue Date</i> | <i>Maturity Date</i> | <i>CUSIP Number</i> | <i>Blank</i> | <i>Bond Code</i> |
| 544–546      | 547                     | 548–555                | 556–563              | 564–576             | 577–607      | 608–610          |

|  |                           |              |                             |              |              |
|--|---------------------------|--------------|-----------------------------|--------------|--------------|
| <i>Bond Issuer's Identification Number</i> | <i>Bond Issuer's Name</i> | <i>Blank</i> | <i>Special Data Entries</i> | <i>Blank</i> | <i>Blank</i> |
| 611–619                                    | 620–659                   | 660–662      | 663–722                     | 723–748      | 749–750      |

**(2) Payee "B" Record — Record Layout Positions 544–750 for Form 1098**

| <b>Field Position</b> | <b>Field Title</b>   | <b>Length</b> | <b>Description and Remarks</b>   |
|-----------------------|----------------------|---------------|--|
| 544–662               | Blank                | 119           | Enter blanks.  |
| 663–722               | Special Data Entries | 60            | This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not utilized, 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**

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

**(3) Payee "B" Record — Record Layout Positions 544–750 for Form 1098-C**

| <b>Field Position</b> | <b>Field Title</b>                         | <b>Length</b> | <b>Description and Remarks</b>   |
|-----------------------|--|---------------|--|
| 544–545               | Blank                                      | 2             | Enter blanks.  |
| 546                   | Transaction Indicator                      | 1             | Enter "1" (one) if the amount reported in Payment Amount Field 4 is an arm's length transaction to an unrelated party. Otherwise, enter a blank.   |
| 547                   | Transfer After Improvements Indicator      | 1             | Enter "1" (one) if the vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use. Otherwise, enter a blank. |
| 548                   | Transfer Below Fair Market Value Indicator | 1             | Enter "1" (one) if the vehicle is transferred to a needy individual for significantly below fair market value. Otherwise, enter a blank.   |
| 549–587               | Make, Model, Year                          | 39            | Enter the make, model and year of vehicle. Left-justify and fill unused positions with blanks.   |

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

| Field Position | Field Title                             | Length | Description and Remarks   |           |       |   |                                  |   |   |
|----------------|---|--------|---|-----------|-------|---|----------------------------------|---|---|
| 588–612        | Vehicle or Other Identification Number  | 25     | Enter the vehicle or other identification number of the donated vehicle. Left-justify 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 and fill unused positions with blanks.  |           |       |   |                                  |   |   |
| 652–659        | Date of Contribution                    | 8      | Enter the date the contribution was made to an organization, in the format YYYYMMDD (e.g., January 5, 2010, would be 20100105). <b>Do not enter hyphens or slashes.</b>   |           |       |   |                                  |   |   |
| 660            | Donee Indicator                         | 1      | 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.<br><br><table border="1"> <thead> <tr> <th>Indicator</th> <th>Usage</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Donee provided goods or services</td> </tr> <tr> <td>2</td> <td>Donee did not provide goods or services</td> </tr> </tbody> </table> | Indicator | Usage | 1 | Donee provided goods or services | 2 | Donee did not provide goods or services |
| Indicator      | Usage                                   |        |   |           |       |   |                                  |   |   |
| 1              | Donee provided goods or services        |        |   |           |       |   |                                  |   |   |
| 2              | Donee did not provide goods or services |        |   |           |       |   |                                  |   |   |
| 661            | Intangible Religious Benefits Indicator | 1      | Enter a “1” (one) if only intangible religious benefits were provided in exchange for the vehicle; otherwise, leave blank.  |           |       |   |                                  |   |   |
| 662            | Deduction \$500 or Less Indicator       | 1      | Enter a “1” (one) if under law donor cannot claim a deduction of more than \$500 for the vehicle; otherwise, leave blank.   |           |       |   |                                  |   |   |
| 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 utilized, enter blanks.  |           |       |   |                                  |   |   |
| 723–730        | Date of Sale                            | 8      | Enter the date of sale, in the format YYYYMMDD (e.g., January 5, 2010, would be 20100105). <b>Do not enter hyphens or slashes.</b>  |           |       |   |                                  |   |   |
| 731–746        | Goods and Services                      | 16     | Enter a description of any goods and services received for the vehicle; otherwise, leave blank. Left-justify and fill unused positions with blanks.   |           |       |   |                                  |   |   |
| 747–748        | Blank                                   | 2      | Enter blanks.   |           |       |   |                                  |   |   |
| 749–750        | Blank                                   | 2      | Enter blanks or carriage return/line feed (CR/LF) characters.   |           |       |   |                                  |   |   |

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

| Blank   | Transaction Indicator | Transfer After Improvements Indicator | Transfer Below Fair Market Value Indicator | Make, Model, Year | Vehicle or Other Identification Number | Vehicle Description |
|---------|-----------------------|---------------------------------------|--|-------------------|--|---------------------|
| 544–545 | 546                   | 547                                   | 548  | 549–587           | 588–612                                | 613–651             |

| Date of Contribution | Donee Indicator | Intangible Religious Benefits Indicator | Deduction \$500 or Less Indicator | Special Data Entries | Date of Sale | Goods and Services | Blank   | Blank or CR/LF |
|----------------------|-----------------|---|-----------------------------------|----------------------|--------------|--------------------|---------|----------------|
| 652–659              | 660             | 661                                     | 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 | Description and Remarks  |
|----------------|---|--------|--|
| 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 <b>does not</b> include loan origination fees and/or capitalized interest. 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 utilized, 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 — Record Layout Positions 544–750 for Form 1098-T**

| Field Position | Field Title                                | Length | Description and Remarks  |
|----------------|--|--------|--|
| 544–546        | Blank                                      | 3      | Enter blanks.  |
| 547            | Half-time Student Indicator                | 1      | Enter “1” (one) if the student was at least a half-time student during any academic period that began in 2010. Otherwise, enter a blank.   |
| 548            | Graduate Student Indicator                 | 1      | 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 2011. Otherwise, enter a blank.  |
| 550            | Method of Reporting 2009 Amounts Indicator | 1      | <b>Required.</b> Enter “1” (one) if the method of reporting has changed from the previous year. Otherwise, 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 utilized, 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**

|         |                             |                            |                           |  |
|---------|-----------------------------|----------------------------|---------------------------|--|
| Blank   | Half-time Student Indicator | Graduate Student Indicator | Academic Period Indicator | Method of Reporting 2009 Amounts Indicator |
| 544–546 | 547                         | 548                        | 549                       | 550  |

|         |                      |         |                |
|---------|----------------------|---------|----------------|
| Blank   | Special Data Entries | Blank   | Blank or CR/LF |
| 551–662 | 663–722              | 723–748 | 749–750        |

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

| Field Position   | Field Title   | Length | Description and Remarks  |                  |              |   |   |       |   |
|------------------|---|--------|--|------------------|--------------|---|---|-------|---|
| 544–546          | Blank   | 3      | Enter blanks.  |                  |              |   |   |       |   |
| 547              | Personal Liability Indicator                                  | 1      | Enter the appropriate indicator from the table below:<br><br><table border="0"> <tr> <td align="center"><u>Indicator</u></td> <td align="left"><u>Usage</u></td> </tr> <tr> <td align="center">1</td> <td>Borrower was personally liable for repayment of the debt.</td> </tr> <tr> <td align="center">Blank</td> <td>Borrower was not personally liable for repayment of the debt.</td> </tr> </table>  | <u>Indicator</u> | <u>Usage</u> | 1 | Borrower was personally liable for repayment of the debt. | Blank | Borrower was not personally liable for repayment of the debt. |
| <u>Indicator</u> | <u>Usage</u>  |        |  |                  |              |   |   |       |   |
| 1                | Borrower was personally liable for repayment of the debt.     |        |  |                  |              |   |   |       |   |
| Blank            | Borrower was not personally liable for repayment of the debt. |        |  |                  |              |   |   |       |   |
| 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 the format YYYYMMDD (e.g., January 5, 2010, would be 20100105). <b>Do not enter hyphens or slashes.</b>  |                  |              |   |   |       |   |
| 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 (e.g., 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 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 utilized, 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   |
| 544–546 | 547                          | 548–555  | 556–594                 | 595–662 |

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

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

| Field Position   | Field Title  | Length | Description and Remarks   |                  |              |   |                |   |  |
|------------------|--|--------|---|------------------|--------------|---|----------------|---|--|
| 544              | Second TIN Notice (Optional)                         | 1      | Enter “2” (two) to indicate notification by 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              | Gross Proceeds Indicator                             | 1      | Enter the appropriate indicator from the following table, to identify the amount reported in Amount Code 2; otherwise, enter a blank.<br><br><table border="0"> <tr> <td align="center"><u>Indicator</u></td> <td align="center"><u>Usage</u></td> </tr> <tr> <td align="center">1</td> <td>Gross proceeds</td> </tr> <tr> <td align="center">2</td> <td>Gross proceeds less commissions and options premiums</td> </tr> </table> | <u>Indicator</u> | <u>Usage</u> | 1 | Gross proceeds | 2 | Gross proceeds less commissions and options premiums |
| <u>Indicator</u> | <u>Usage</u>   |        |   |                  |              |   |                |   |  |
| 1                | Gross proceeds                                       |        |   |                  |              |   |                |   |  |
| 2                | Gross proceeds less commissions and options premiums |        |   |                  |              |   |                |   |  |
| 548–555          | Date of Sale or Exchange                             | 8      | 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 the format YYYYMMDD (e.g., January 5, 2010, would be 20100105). Enter blanks if this is an aggregate transaction. <b>Do not enter hyphens or slashes.</b>  |                  |              |   |                |   |  |
| 556–568          | CUSIP Number   | 13     | For broker transactions only, enter the CUSIP (Committee on Uniform Security Identification Procedures) number of the item reported for Amount Code 2 (stocks, bonds, etc.). Enter blanks if this is an aggregate transaction. Enter “0s” (zeros) if the number is not available. Right-justify information and fill unused positions with blanks.  |                  |              |   |                |   |  |
| 569–607          | Description  | 39     | 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. If fewer than 39 characters are required, left-justify information and fill unused positions with 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 number only. Right-justify information and fill unused positions with zeros.  |                  |              |   |                |   |  |

**(7) Payee "B" Record – Record Layout Positions 544–750 for Form 1099-B (Continued)**

| Field Position | Field Title                | Length | Description and Remarks   |
|----------------|----------------------------|--------|---|
| 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            | Recipient Indicator        | 1      | Enter a "1" (one) if recipient is unable to claim a loss on their tax return. Otherwise, enter a blank.   |
| 627–662        | Blank                      | 36     | 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 utilized, enter blanks. <b>(See Note.)</b>                             |
| 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 IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. |
| 735–746        | Local Income Tax Withheld  | 12     | Local income tax withheld is for the convenience of the filers. This information does not need to be reported to 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        | Blank                      | 2      | Enter blanks.   |
| 749–750        | Blank                      | 2      | Enter blanks or carriage return/line feed (CR/LF) characters.   |

**Note: Report the Corporation's Name, Address, City, State and Zip Code in the Special Data Entry Field.**

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

| Second TIN Notice (Optional) | Blank   | Gross Proceeds Indicator | Date of Sale or Exchange | CUSIP Number | Description | Number of Shares Exchanged |
|------------------------------|---------|--------------------------|--------------------------|--------------|-------------|----------------------------|
| 544                          | 545–546 | 547                      | 548–555                  | 556–568      | 569–607     | 608–615                    |

| Classes of Stock Exchanged | Recipient Indicator | Blank   | Special Data Entries | State Income Tax Withheld | Local Income Tax Withheld | Blank   | Blank or CR/LF |
|----------------------------|---------------------|---------|----------------------|---------------------------|---------------------------|---------|----------------|
| 616–625                    | 626                 | 627–662 | 663–722              | 723–734                   | 735–746                   | 747–748 | 749–750        |

**(8) Payee "B" Record — Record Layout Positions 544–750 for Form 1099-C**

| Field Position | Field Title          | Length | Description and Remarks  |
|----------------|----------------------|--------|--|
| 544–546        | Blank                | 3      | Enter blanks.  |
| 547            | Bankruptcy Indicator | 1      | Enter "1" (one) to indicate the debt was discharged in bankruptcy, if known. Otherwise, enter a blank. |



**(8) Payee "B" Record — Record Layout Positions 544–750 for Form 1099-C (Continued)**

| Field Position | Field Title                  | Length | Description and Remarks  |
|----------------|------------------------------|--------|--|
| 548–555        | Date Canceled                | 8      | Enter the date the debt was canceled in the format of YYYYMMDD (e.g., January 5, 2010, would be 20100105). <b>Do not enter hyphens or slashes.</b>   |
| 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 leave 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 utilized, 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   | Bankruptcy Indicator | Date Canceled | Debt Description | Personally Liabile 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        |

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

| Field Position | Field Title                | Length | Description and Remarks  |
|----------------|----------------------------|--------|--|
| 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 the format YYYYMMDD (e.g., January 5, 2010, would be 20100105). <b>Do not enter hyphens or slashes.</b> |
| 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 number only. Right-justify 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.  |

**(9) Payee "B" Record — Record Layout Positions 544–750 for Form 1099-CAP (Continued)**

| Field Position | Field Title          | Length | Description and Remarks  |
|----------------|----------------------|--------|--|
| 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 utilized, 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 |
|---------|--------------------------|---------|----------------------------|----------------------------|
| 544–547 | 548–555                  | 556–607 | 608–615                    | 616–625                    |

| Blank   | Special Data Entries | Blank   | Blank or CR/LF |
|---------|----------------------|---------|----------------|
| 626–662 | 663–722              | 723–748 | 749–750        |

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

| Field Position | Field Title                        | Length | Description and Remarks   |
|----------------|------------------------------------|--------|---|
| 544            | Second TIN Notice (Optional)       | 1      | Enter "2" (two) to indicate notification by 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.  |
| 587–662        | 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 utilized, 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 IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. |
| 735–746        | Local Income Tax Withheld          | 12     | Local income tax withheld is for the convenience of the filers. This information does not need to be reported to 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. |

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**(10) Payee “B” Record — Record Layout Positions 544–750 for Form 1099-DIV (Continued)**

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| Field Position | Field Title                 | Length | Description and Remarks   |
|----------------|-----------------------------|--------|---|
| 747–748        | Combined Federal/State Code | 2      | If this payee record is to be forwarded to a state agency as part of the Combined Federal/State Filing Program, enter the valid state code from Part A, Sec. 10, Table 1. 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.   |

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

|                              |         |                                    |         |                      |
|------------------------------|---------|------------------------------------|---------|----------------------|
| Second TIN Notice (Optional) | Blank   | Foreign Country or U.S. Possession | Blank   | Special Data Entries |
| 544                          | 545–546 | 547–586                            | 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        |

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

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| Field Position  | Field Title   | Length | Description and Remarks   |                  |              |   |   |       |  |
|---|---|--------|---|------------------|--------------|---|---|-------|--|
| 544–546   | Blank   | 3      | 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.<br><br><table><thead><tr><th><u>Indicator</u></th><th><u>Usage</u></th></tr></thead><tbody><tr><td>1</td><td>Income tax refund applies exclusively to a trade or business.</td></tr><tr><td>Blank</td><td>Income tax refund is a general tax refund.</td></tr></tbody></table> | <u>Indicator</u> | <u>Usage</u> | 1 | Income tax refund applies exclusively to a trade or business. | Blank | Income tax refund is a general tax refund. |
| <u>Indicator</u>  | <u>Usage</u>  |        |   |                  |              |   |   |       |  |
| 1   | Income tax refund applies exclusively to a trade or business. |        |   |                  |              |   |   |       |  |
| Blank   | Income tax refund is a general tax refund.                    |        |   |                  |              |   |   |       |  |
| 548–551   | Tax Year of Refund  | 4      | Enter the tax year for which the refund, credit, or offset (Amount Code 2) was issued. <b>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 the four-position format of YYYY (e.g., 2009).</b> The valid range of years for the refund is 2000 through 2009.   |                  |              |   |   |       |  |
| <b>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 field position 6 of the Transmitter “T” Record.</b> |   |        |   |                  |              |   |   |       |  |
| 552–662   | Blank   | 111    | 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 utilized, enter blanks.  |                  |              |   |   |       |  |

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**(11) Payee "B" Record — Record Layout Positions 544–750 for Form 1099-G (Continued)**

| Field Position | Field Title                 | Length | Description and Remarks   |
|----------------|-----------------------------|--------|---|
| 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 IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. |
| 735–746        | Local Income Tax Withheld   | 12     | Local income tax withheld is for the convenience of the filers. This information does not need to be reported to 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      | If this payee record is to be forwarded to a state agency as part of the Combined Federal/State Filing Program, enter the valid state code from Part A, Sec. 10, Table 1. 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**

| Blank   | Trade or Business Indicator | Tax Year of Refund | Blank   | Special Data Entries | State Income Tax Withheld |
|---------|-----------------------------|--------------------|---------|----------------------|---------------------------|
| 544–546 | 547                         | 548–551            | 552–662 | 663–722              | 723–734                   |

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

**(12) 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      | <b>Required.</b> Enter the total number of months recipient is eligible for health insurance advance payments. Right-justify and blank fill any remaining positions.   |
| 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 utilized, 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<br>Months<br>Eligible | Blank   | Special Data<br>Entries | Blank   | Blank<br>or CR/LF |
| 544–546 | 547–548                         | 549–662 | 663–722                 | 723–748 | 749–750           |

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

| Field<br>Position | Field Title                              | Length    | Description and Remarks  |
|-------------------|--|-----------|--|
| 544               | Second TIN<br>Notice<br>(Optional)       | 1         | Enter “2” (two) to indicate notification by 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<br>or U.S.<br>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           | <i>CUSIP Number</i>                      | <i>13</i> | <i>Enter CUSIP Number. Right-justify and blank fill.</i>   |
| 600-662           | <i>Blank</i>                             | <i>63</i> | <i>Enter blanks.</i>   |
| 663–722           | Special Data<br>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 utilized, enter blanks. |
| 723–734           | State Income<br>Tax Withheld             | 12        | State income tax withheld is for the convenience of the filers. This information does not need to be reported to IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field.            |
| 735–746           | Local Income<br>Tax Withheld             | 12        | Local income tax withheld is for the convenience of the filers. This information does not need to be reported to 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<br>Federal/State<br>Code        | 2         | If this payee record is to be forwarded to a state agency as part of the Combined Federal/State Filing Program, enter the valid state code from Part A, Sec. 10, Table 1. 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<br>TIN<br>Notice<br>(Optional) | Blank   | Foreign<br>Country<br>or U.S.<br>Possession | <i>CUSIP Number</i> | <i>Blank</i> | Special<br>Data<br>Entries |
| 544                                   | 545–546 | 547–586                                     | 587-599             | 600-662      | 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-LTC**

| Field Position  | Field Title                       | Length | Description and Remarks   |                  |              |   |          |   |                   |
|---|-----------------------------------|--------|---|------------------|--------------|---|----------|---|-------------------|
| 544–546   | Blank                             | 3      | Enter blanks.   |                  |              |   |          |   |                   |
| 547   | Type of Payment Indicator         | 1      | Enter the appropriate indicator from the following table; otherwise, enter blanks.<br><br><table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: left;"><u>Indicator</u></th> <th style="text-align: left;"><u>Usage</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Per diem</td> </tr> <tr> <td>2</td> <td>Reimbursed amount</td> </tr> </tbody> </table> | <u>Indicator</u> | <u>Usage</u> | 1 | Per diem | 2 | Reimbursed amount |
| <u>Indicator</u>  | <u>Usage</u>                      |        |   |                  |              |   |          |   |                   |
| 1   | Per diem                          |        |   |                  |              |   |          |   |                   |
| 2   | Reimbursed amount                 |        |   |                  |              |   |          |   |                   |
| 548–556   | Social Security Number of Insured | 9      | <b>Required.</b> Enter the Social Security Number of the insured.   |                  |              |   |          |   |                   |
| 557–596   | Name of Insured                   | 40     | <b>Required.</b> Enter the name of the insured.   |                  |              |   |          |   |                   |
| 597–636   | Address of Insured                | 40     | <b>Required.</b> Enter the address of the insured. Street address should include number, street, apartment or suite number (or PO Box if mail is not delivered to street address). Left-justify information and fill unused positions with blanks. This field <b>must not</b> contain any data other than payee’s address.  |                  |              |   |          |   |                   |
| <p><b>For U.S. addresses,</b> the payee city, state, and ZIP Code must be reported as a 40, 2, and 9-position field, respectively. <b>Filers must adhere to the correct format for the insured’s city, state, and ZIP Code.</b></p> <p><b>For foreign addresses,</b> filers may use the insured’s city, state, and ZIP Code as a continuous 51-position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Country Indicator in position 247 must contain a “1” (one).</p> |                                   |        |   |                  |              |   |          |   |                   |
| 637–676   | City of Insured                   | 40     | <b>Required.</b> Enter the city, town, or post office. Left-justify information and fill the unused positions with blanks. Enter APO or FPO, if applicable. Do not enter state and ZIP Code information in this field.  |                  |              |   |          |   |                   |
| 677–678   | State of Insured                  | 2      | <b>Required.</b> Enter the valid U.S. Postal Service state abbreviations for states or the appropriate postal identifier (AA, AE, or AP) described in Part A, Sec. 12.  |                  |              |   |          |   |                   |
| 679–687   | ZIP Code of Insured               | 9      | <b>Required.</b> Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five-digits are known, left-justify 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.             |                  |              |   |          |   |                   |

**(14) Payee "B" Record — Record Layout Positions 544–750 for Form 1099-LTC (Continued)**

| <b>Field Position</b> | <b>Field Title</b>                      | <b>Length</b> | <b>Description and Remarks</b>   |                  |              |   |                 |   |                |
|-----------------------|---|---------------|--|------------------|--------------|---|-----------------|---|----------------|
| 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.<br><br><table><thead><tr><th><u>Indicator</u></th><th><u>Usage</u></th></tr></thead><tbody><tr><td>1</td><td>Chronically ill</td></tr><tr><td>2</td><td>Terminally ill</td></tr></tbody></table> | <u>Indicator</u> | <u>Usage</u> | 1 | Chronically ill | 2 | Terminally ill |
| <u>Indicator</u>      | <u>Usage</u>                            |               |  |                  |              |   |                 |   |                |
| 1                     | Chronically ill                         |               |  |                  |              |   |                 |   |                |
| 2                     | Terminally ill                          |               |  |                  |              |   |                 |   |                |
| 689–696               | Date Certified (Optional)               | 8             | Enter the latest date of a doctor's certification of the status of the insured's illness. The format of the date is YYYYMMDD (e.g., January 5, 2010, would be 20100105). <b>Do not enter hyphens or slashes.</b>   |                  |              |   |                 |   |                |
| 697                   | Qualified Contract Indicator (Optional) | 1             | Enter a "1" (one) if benefits were from a qualified long-term care insurance contract; otherwise, enter 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 IRS. 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 IRS. The payment amount must be right-justified and unused positions must be zero-filled.   |                  |              |   |                 |   |                |
| 747–748               | Blank                                   | 2             | Enter blanks.  |                  |              |   |                 |   |                |
| 749–750               | Blank                                   | 2             | Enter blanks or carriage return/line feed (CR/LF) characters.  |                  |              |   |                 |   |                |

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

| Blank   | Type of Payment Indicator | SSN of Insured | Name of Insured | Address of Insured | City of Insured | State of Insured | ZIP Code of Insured |
|---------|---------------------------|----------------|-----------------|--------------------|-----------------|------------------|---------------------|
| 544–546 | 547                       | 548–556        | 557–596         | 597–636            | 637–676         | 677–678          | 679–687             |

| Status of Illness Indicator (Optional) | Date Certified (Optional) | Qualified Contract Indicator (Optional) | Blank   | State Income Tax Withheld | Local Income Tax Withheld | Blank   | Blank or CR/LF |
|--|---------------------------|---|---------|---------------------------|---------------------------|---------|----------------|
| 688                                    | 689–696                   | 697                                     | 698–722 | 723–734                   | 735–746                   | 747–748 | 749–750        |

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

| Field Position   | Field Title                        | Length | Description and Remarks   |
|--|------------------------------------|--------|---|
| 544  | Second TIN Notice (Optional)       | 1      | Enter “2” (two) to indicate notification by 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 a “1” (one) to indicate sales of \$5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or any other commission basis for resale anywhere other than in a permanent retail establishment. Otherwise, enter a blank.  |
| <b>Note: If reporting a direct sales indicator <i>only</i>, 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> |                                    |        |   |
| 548–662  | Blank                              | 115    | Enter blanks.   |
| 663–722  | Special Data Entries               | 60     | This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.  |
| 723–734  | State Income Tax Withheld          | 12     | State income tax withheld is for the convenience of the filers. This information does not need to be reported to IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. |
| 735–746  | Local Income Tax Withheld          | 12     | Local income tax withheld is for the convenience of the filers. This information does not need to be reported to 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      | If this payee record is to be forwarded to a state agency as part of the Combined Federal/State Filing Program, enter the valid state code from Part A, Sec. 10, Table 1. 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-MISC**

|                              |         |                        |         |                      |                           |                           |
|------------------------------|---------|------------------------|---------|----------------------|---------------------------|---------------------------|
| Second TIN Notice (Optional) | Blank   | Direct Sales Indicator | Blank   | Special Data Entries | State Income Tax Withheld | Local Income Tax Withheld |
| 544                          | 545–546 | 547                    | 548–662 | 663–722              | 723–734                   | 735–746                   |

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



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

| Field Position | Field Title                  | Length | Description and Remarks  |
|----------------|------------------------------|--------|--|
| 544            | Second TIN Notice (Optional) | 1      | Enter “2” (two) to indicate notification by IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination; otherwise, enter a blank.  |
| 545–546        | Blank                        | 2      | Enter blanks.  |
| 547–585        | Description                  | 39     | <b>Required.</b> Enter the CUSIP number, if any. If there is no CUSIP number, enter the abbreviation for the stock exchange and issuer, the coupon rate, and year ( <b>must be 4-digit year</b> ) of maturity (e.g., NYSE XYZ 12/2010). Show the name of the issuer if other than the payer. If fewer than 39 characters are required, left-justify information and fill unused positions with blanks. |
| 586–662        | Blank                        | 77     | 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 utilized, 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 IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field.  |
| 735–746        | Local Income Tax Withheld    | 12     | Local income tax withheld is for the convenience of the filers. This information does not need to be reported to 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      | If this payee record is to be forwarded to a state agency as part of the Combined Federal/State Filing Program, enter the valid state code from Part A, Sec. 10, Table I. 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 | Blank   | Special Data Entries | State Income Tax Withheld |
| 544                          | 545–546 | 547–585     | 586–662 | 663–722              | 723–734                   |

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

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

| Field Position | Field Title                  | Length | Description and Remarks   |
|----------------|------------------------------|--------|---|
| 544            | Second TIN Notice (Optional) | 1      | Enter “2” (two) to indicate notification by 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 field is not utilized, 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 IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. |
| 735–746        | Local Income Tax Withheld    | 12     | Local income tax withheld is for the convenience of the filers. This information does not need to be reported to 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      | If this payee record is to be forwarded to a state agency as part of the Combined Federal/State Filing Program, enter the valid state code from Part A, Sec. 10, Table 1. 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 1099-PATR**

| Second TIN Notice (Optional) | Blank   | Special Data Entries | State Income Tax Withheld | Local Income Tax Withheld | Combined Federal/State Code | Blank or CR/LF |
|------------------------------|---------|----------------------|---------------------------|---------------------------|-----------------------------|----------------|
| 544                          | 545–662 | 663–722              | 723–734                   | 735–746                   | 747–748                     | 749–750        |

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

| Field Position | Field Title                           | Length | Description and Remarks  |
|----------------|---------------------------------------|--------|--|
| 544–546        | Blank                                 | 3      | Enter blanks.  |
| 547            | Trustee to Trustee Transfer Indicator | 1      | <b>Required.</b> Enter a “1” (one) if reporting a trustee to trustee transfer; otherwise, enter blank. |

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**(18) Payee “B” Record — Record Layout Positions 544–750 for Form 1099-Q (Continued)**

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| <b>Field Position</b> | <b>Field Title</b>         | <b>Length</b> | <b>Description and Remarks</b>  |                  |              |   |                         |   |                       |   |                            |
|-----------------------|----------------------------|---------------|---|------------------|--------------|---|-------------------------|---|-----------------------|---|----------------------------|
| 548                   | Type of Tuition Payment    | 1             | <b>Required.</b> Enter the appropriate code from the table below to indicate the type of tuition payment; otherwise, leave blank.<br><br><table><thead><tr><th><u>Indicator</u></th><th><u>Usage</u></th></tr></thead><tbody><tr><td>1</td><td>Private program payment</td></tr><tr><td>2</td><td>State program payment</td></tr><tr><td>3</td><td>Coverdell ESA contribution</td></tr></tbody></table> | <u>Indicator</u> | <u>Usage</u> | 1 | Private program payment | 2 | State program payment | 3 | Coverdell ESA contribution |
| <u>Indicator</u>      | <u>Usage</u>               |               |   |                  |              |   |                         |   |                       |   |                            |
| 1                     | Private program payment    |               |   |                  |              |   |                         |   |                       |   |                            |
| 2                     | State program payment      |               |   |                  |              |   |                         |   |                       |   |                            |
| 3                     | Coverdell ESA contribution |               |   |                  |              |   |                         |   |                       |   |                            |
| 549                   | Designated Beneficiary     | 1             | <b>Required.</b> Enter a “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            | 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 utilized, 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-Q**

|         |                                       |                         |                        |         |                      |         |                |
|---------|---------------------------------------|-------------------------|------------------------|---------|----------------------|---------|----------------|
| Blank   | Trustee to Trustee Transfer Indicator | Type of Tuition Payment | Designated Beneficiary | Blank   | Special Data Entries | Blank   | Blank or CR/LF |
| 544–546 | 547                                   | 548                     | 549                    | 550–662 | 663–722              | 723–748 | 749–750        |

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

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| <b>Field Position</b> | <b>Field Title</b>  | <b>Length</b> | <b>Description and Remarks</b>  |
|-----------------------|---|---------------|---|
| 544                   | Blank   | 1             | Enter a blank.  |
| 545–546               | Distribution Code<br><br>(For a detailed explanation of distribution codes, see the <i>2010 Instructions for Forms 1099-R and 5498</i> .)<br><br><b>See chart at the end of this record layout for a diagram of valid combinations of Distribution Codes.</b> | 2             | <b>Required.</b> Enter at least one distribution code from the table below. More than one code may apply. If only one code is necessary, it must be entered in position 545 and position 546 will be blank. When using Code P for an IRA distribution under section 408(d)(4) of the Internal Revenue Code, the filer may also enter Code 1, 2, 4, B or J if applicable. Only three numeric combinations are acceptable, Codes 8 and 1, 8 and 2, and 8 and 4, on one return. These three combinations can be used only if both codes apply to the distribution being reported. If more than one numeric code is applicable to different parts of a distribution, report two separate “B” Records. Distribution Codes 3, 5, 6, 9, E, F, N, Q, R, S and T cannot be used with any other codes. Distribution Code G may be used with Distribution Code 4 only if applicable. |

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**(19) Payee “B” Record — Record Layout Positions 544–750 for Form 1099-R (Continued)**

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| <b>Field Position</b> | <b>Field Title</b> | <b>Length</b> | <b>Description and Remarks</b>   |
|-----------------------|--------------------|---------------|--|
|                       |                    | <b>Code</b>   | <b>Category</b>  |
|                       |                    | 1             | *Early distribution, no known exception (in most cases, under age 59½)   |
|                       |                    | 2             | *Early distribution, exception applies (Under age 59½)   |
|                       |                    | 3             | *Disability  |
|                       |                    | 4             | *Death   |
|                       |                    | 5             | *Prohibited transaction  |
|                       |                    | 6             | <i>Section 1035 exchange (a tax-free exchange of life insurance, annuity, qualified long-term care insurance, or endowment contracts)</i>  |
|                       |                    | 7             | *Normal distribution   |
|                       |                    | 8             | *Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2010   |
|                       |                    | 9             | Cost of current life insurance protection (premiums paid by a trustee or custodian for current insurance protection)   |
|                       |                    | A             | May be eligible for 10-year tax option   |
|                       |                    | B             | Designated Roth account distribution   |
|                       |                    | D             | *Excess contributions plus earnings/excess deferrals taxable in 2008   |
|                       |                    | E             | <i>Distribution under Employee Plans Compliance Resolution System (EPCRS)</i>  |
|                       |                    | F             | Charitable gift annuity  |
|                       |                    | G             | Direct rollover and rollover contribution  |
|                       |                    | H             | Direct rollover of distribution from a designated Roth account to a Roth IRA   |
|                       |                    | J             | Early distribution from a Roth IRA. (This code may be used with Code 8 or P.)  |
|                       |                    | L             | Loans treated as deemed distributions under section 72(p)  |
|                       |                    | N             | Recharacterized IRA contribution made for 2010   |
|                       |                    | P             | *Excess contributions plus earnings/excess deferrals taxable in 2009   |
|                       |                    | Q             | Qualified distribution from a Roth IRA. (Distribution from a Roth IRA when the 5-year holding period has been met, and the recipient has reached 59½, has died, or is disabled.) |
|                       |                    | R             | Recharacterized IRA contribution made for 2009<br><b>(See Note.)</b>   |
|                       |                    | S             | *Early distribution from a SIMPLE IRA in first 2 years, no known exception   |
|                       |                    | T             | Roth IRA distribution, exception applies because participant has reached 59½, died or is disabled, but it is unknown if the 5-year period has been met.                          |
|                       |                    | U             | Distribution from ESOP under Section 404(k).   |
|                       |                    | W             | <i>Charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements.</i>  |

**\*If reporting a traditional IRA, SEP, or SIMPLE distribution or a Roth conversion, use the IRA/SEP/SIMPLE Indicator of “1” (one) in position 548 of the Payee “B” Record.**

**Note: The trustee of the first IRA must report the recharacterization as a distribution on Form 1099-R (and the original contribution and its character on Form 5498).**

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**(19) Payee “B” Record — Record Layout Positions 544–750 for Form 1099-R (Continued)**

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| <b>Field Position</b>   | <b>Field Title</b>                          | <b>Length</b> | <b>Description and Remarks</b>   |
|---|---|---------------|--|
| 547   | Taxable Amount Not Determined Indicator     | 1             | Enter “1” (one) only if the taxable amount of the payment entered for Payment Amount Field 1 (Gross distribution) of the “B” Record cannot be computed; otherwise, enter blank. (If Taxable Amount Not Determined Indicator is used, enter “0s” [zeros] in Payment Amount Field 2 of the Payee “B” Record.) Please make every effort to compute the taxable amount.  |
| 548   | IRA/SEP/SIMPLE Indicator                    | 1             | Enter “1” (one) for a traditional IRA, SEP, or SIMPLE distribution or Roth conversion; otherwise, enter a blank. <b>(See Note.)</b> If the IRA/SEP/SIMPLE Indicator is used, enter the amount of the Roth conversion or distribution in Payment Amount Field A of the Payee “B” Record. <b>Do not use the indicator for a distribution from a Roth or for an IRA recharacterization.</b>   |
| <b>Note: For Form 1099-R, generally, report the Roth conversion or total amount distributed from a traditional IRA, SEP, or SIMPLE in Payment Amount Field A (traditional IRA/SEP/SIMPLE distribution or Roth conversion), as well as Payment Amount Field 1 (Gross Distribution) of the “B” Record. Refer to the 2010 Instructions for Forms 1099-R and 5498 for exceptions (Box 2a instructions).</b> |   |               |  |
| 549   | Total Distribution Indicator<br>(See Note.) | 1             | Enter a “1” (one) only if the payment shown for Distribution Amount Code 1 is a total distribution that closed out the account; otherwise, enter a blank.  |
| <b>Note: A total distribution is one or more distributions within one tax year in which the entire balance of the account is distributed. Any distribution that does not meet this definition is not a total distribution.</b>  |   |               |  |
| 550–551   | Percentage of Total Distribution            | 2             | Use this field when reporting a total distribution to more than one person, such as when a participant is deceased and a payer distributes to two or more beneficiaries. Therefore, if the percentage is 100, leave this field blank. If the percentage is a fraction, round off to the nearest whole number (for example, 10.4 percent will be 10 percent; 10.5 percent will be 11 percent). Enter the percentage received by the person whose TIN is included in positions 12–20 of the “B” Record. This field must be right-justified, and unused positions must be zero-filled. If not applicable, enter blanks. Filers are not required to enter this information for any IRA distribution or for direct rollovers. |
| 552–555   | First Year of Designated Roth Contribution  | 4             | Enter the first year a designated Roth contribution was made in YYYY format. If the date is unavailable, enter blanks.   |
| 556–662   | Blank                                       | 107           | 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 utilized, enter blanks.   |
| 723–734   | State Income Tax Withheld                   | 12            | State income tax withheld is for the convenience of the filer. This information does not need to be reported to IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field.   |

**(19) Payee "B" Record — Record Layout Positions 544–750 for Form 1099-R (Continued)**

| Field Position | Field Title                 | Length | Description and Remarks   |
|----------------|-----------------------------|--------|---|
| 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 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      | If this payee record is to be forwarded to a state agency as part of the Combined Federal/State Filing Program, enter the valid state code from Part A, Sec. 10, Table 1. 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.   |

**FORM 1099-R DISTRIBUTION CODE CHART 2010**

**POSITION 546**

|  | blank | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | A | B | D | E | F | G | H | J | L | N | P | Q | R | S | T | U | W |  |  |
|--|-------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|--|--|
| <b>P<br/>O<br/>S<br/>I<br/>T<br/>I<br/>O<br/>N</b> | 1     | X |   |   |   |   |   |   | X |   |   | X | X |   |   |   |   |   | X | X |   |   |   |   |   |   |   |  |  |
|  | 2     | X |   |   |   |   |   |   | X |   |   | X | X |   |   |   |   |   |   |   | X |   |   |   |   |   |   |  |  |
|  | 3     | X |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |  |
|  | 4     | X |   |   |   |   |   |   | X |   | X | X | X |   |   | X | X |   | X | X |   |   |   |   |   |   |   |  |  |
|  | 5     | X |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |  |
|  | 6     | X |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   | X |  |  |
|  | 7     | X |   |   |   |   |   |   |   |   |   | X |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |  |
|  | 8     | X | X | X |   | X |   |   |   |   |   |   | X |   |   |   |   |   |   | X |   |   |   |   |   |   |   |  |  |
|  | 9     | X |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |  |
| <b>5<br/>4<br/>5</b>                               | A     |   |   |   | X |   |   | X |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |  |
|  | B     | X | X | X | X |   |   |   | X |   |   | X |   |   | X |   |   |   | X | X |   |   |   |   |   | X |   |  |  |
|  | D     | X | X | X | X |   |   |   |   |   |   | X |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |  |
|  | E     | X |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |  |
|  | F     | X |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |  |
|  | G     | X |   |   |   | X |   |   |   |   |   | X |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |  |
|  | H     | X |   |   |   | X |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |  |
|  | J     | X |   |   |   |   |   |   |   | X |   |   |   |   |   |   |   |   |   |   |   | X |   |   |   |   |   |  |  |
|  | L     | X | X |   |   | X |   |   |   |   |   |   | X |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |  |
|  | N     | X |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |  |
|  | P     | X | X | X |   | X |   |   |   |   |   |   | X |   |   |   |   |   |   | X |   |   |   |   |   |   |   |  |  |
|  | Q     | X |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |  |
|  | R     | X |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |  |
|  | S     | X |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |  |
|  | T     | X |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |  |
|  | U     | X |   |   |   |   |   |   |   |   |   |   | X |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |  |
|  | W     | X |   |   |   |   |   | X |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |  |  |

X – Denotes valid combinations

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

|       |                   |   |                          |                              |                                  |
|-------|-------------------|---|--------------------------|------------------------------|----------------------------------|
| Blank | Distribution Code | Taxable Amount Not Determined Indicator | IRA/SEP/SIMPLE Indicator | Total Distribution Indicator | Percentage of Total Distribution |
| 544   | 545–546           | 547                                     | 548                      | 549                          | 550–551                          |

|  |         |                      |                           |                           |                             |                |
|--|---------|----------------------|---------------------------|---------------------------|-----------------------------|----------------|
| First Year of Designated Roth Contribution | Blank   | Special Data Entries | State Income Tax Withheld | Local Income Tax Withheld | Combined Federal/State Code | Blank or CR/LF |
| 552–555                                    | 556–662 | 663–722              | 723–734                   | 735–746                   | 747–748                     | 749–750        |

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

| Field Position | Field Title                    | Length | Description and Remarks   |
|----------------|--------------------------------|--------|---|
| 544–546        | Blank                          | 3      | Enter blanks.   |
| 547            | Property or Services Indicator | 1      | <b>Required.</b> Enter “1” (one) if the transferor received or will receive property (other than cash and consideration treated as cash in computing gross proceeds) or services as part of the consideration for the property transferred. Otherwise, enter a blank.   |
| 548–555        | Date of Closing                | 8      | <b>Required.</b> Enter the closing date in the format YYYYMMDD (e.g., January 5, 2010 would be 20100105). <b>Do not enter hyphens or slashes.</b>   |
| 556–594        | Address or Legal Description   | 39     | <b>Required.</b> Enter the address of the property transferred (including city, state, and ZIP Code). If the address does not sufficiently identify the property, also enter a legal description, such as section, lot, and block. For timber royalties, enter “TIMBER.” If fewer than 39 positions are required, left-justify 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 filing requirements. If this field is not utilized, 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 IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field.   |
| 735–746        | Local Income Tax Withheld      | 12     | Local income tax withheld is for the convenience of the filers. This information does not need to be reported to 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        | Blank                          | 2      | Enter blanks.   |
| 749–750        | Blank                          | 2      | Enter blanks or carriage return/line feed (CR/LF) characters.   |

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

|         |                                      |                    |                                    |         |                            |
|---------|--------------------------------------|--------------------|------------------------------------|---------|----------------------------|
| Blank   | Property<br>or Services<br>Indicator | Date of<br>Closing | Address<br>or Legal<br>Description | Blank   | Special<br>Data<br>Entries |
| 544–546 | 547                                  | 548–555            | 556–594                            | 595–662 | 663–722                    |

|                              |                              |         |                   |
|------------------------------|------------------------------|---------|-------------------|
| State Income<br>Tax Withheld | Local Income<br>Tax Withheld | Blank   | Blank<br>or CR/LF |
| 723–734                      | 735–746                      | 747–748 | 749–750           |

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

| Field<br>Position | Field Title   | Length | Description and Remarks   |             |                 |   |                     |   |                     |   |            |   |   |   |                        |   |   |
|-------------------|---|--------|---|-------------|-----------------|---|---------------------|---|---------------------|---|------------|---|---|---|------------------------|---|---|
| 544               | Blank   | 1      | Enter a blank.  |             |                 |   |                     |   |                     |   |            |   |   |   |                        |   |   |
| 545               | Distribution<br>Code  | 1      | <b>Required.</b> Enter the applicable code to indicate the type of payment.   |             |                 |   |                     |   |                     |   |            |   |   |   |                        |   |   |
|                   |   |        | <table> <thead> <tr> <th align="center"><u>Code</u></th> <th align="left"><u>Category</u></th> </tr> </thead> <tbody> <tr> <td align="center">1</td> <td>Normal distribution</td> </tr> <tr> <td align="center">2</td> <td>Excess contribution</td> </tr> <tr> <td align="center">3</td> <td>Disability</td> </tr> <tr> <td align="center">4</td> <td>Death distribution other than code 6 (This includes distributions to a spouse, nonspouse, or estate beneficiary in the year of death and to an estate after the year of death.)</td> </tr> <tr> <td align="center">5</td> <td>Prohibited transaction</td> </tr> <tr> <td align="center">6</td> <td>Death distribution <b>after year of death</b> to a nonspouse beneficiary. (Do not use for distribution to an estate.)</td> </tr> </tbody> </table> | <u>Code</u> | <u>Category</u> | 1 | Normal distribution | 2 | Excess contribution | 3 | Disability | 4 | Death distribution other than code 6 (This includes distributions to a spouse, nonspouse, or estate beneficiary in the year of death and to an estate after the year of death.) | 5 | Prohibited transaction | 6 | Death distribution <b>after year of death</b> to a nonspouse beneficiary. (Do not use for distribution to an estate.) |
| <u>Code</u>       | <u>Category</u>   |        |   |             |                 |   |                     |   |                     |   |            |   |   |   |                        |   |   |
| 1                 | Normal distribution   |        |   |             |                 |   |                     |   |                     |   |            |   |   |   |                        |   |   |
| 2                 | Excess contribution   |        |   |             |                 |   |                     |   |                     |   |            |   |   |   |                        |   |   |
| 3                 | Disability  |        |   |             |                 |   |                     |   |                     |   |            |   |   |   |                        |   |   |
| 4                 | Death distribution other than code 6 (This includes distributions to a spouse, nonspouse, or estate beneficiary in the year of death and to an estate after the year of death.) |        |   |             |                 |   |                     |   |                     |   |            |   |   |   |                        |   |   |
| 5                 | Prohibited transaction  |        |   |             |                 |   |                     |   |                     |   |            |   |   |   |                        |   |   |
| 6                 | Death distribution <b>after year of death</b> to a nonspouse beneficiary. (Do not use for distribution to an estate.)   |        |   |             |                 |   |                     |   |                     |   |            |   |   |   |                        |   |   |
| 546               | Blank   | 1      | Enter a blank.  |             |                 |   |                     |   |                     |   |            |   |   |   |                        |   |   |
| 547               | Medicare<br>Advantage<br>MSA<br>Indicator   | 1      | Enter “1” (one) if distributions are from a Medicare Advantage MSA. Otherwise, enter a blank.   |             |                 |   |                     |   |                     |   |            |   |   |   |                        |   |   |
| 548               | HSA Indicator   | 1      | Enter “1” (one) if distributions are from a HSA. Otherwise, enter a blank.  |             |                 |   |                     |   |                     |   |            |   |   |   |                        |   |   |
| 549               | Archer MSA<br>Indicator   | 1      | Enter “1” (one) if distributions are from an Archer MSA. Otherwise, enter a blank.  |             |                 |   |                     |   |                     |   |            |   |   |   |                        |   |   |
| 550–662           | Blank   | 113    | Enter blanks.   |             |                 |   |                     |   |                     |   |            |   |   |   |                        |   |   |
| 663–722           | Special Data<br>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 utilized, enter blanks.  |             |                 |   |                     |   |                     |   |            |   |   |   |                        |   |   |



**(21) Payee "B" Record — Record Layout Positions 544–750 for Form 1099-SA (Continued)**

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

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

|       |                   |       |                                  |               |                      |         |                      |
|-------|-------------------|-------|----------------------------------|---------------|----------------------|---------|----------------------|
| Blank | Distribution Code | Blank | Medicare Advantage MSA Indicator | HSA Indicator | Archer MSA Indicator | Blank   | Special Data Entries |
| 544   | 545               | 546   | 547                              | 548           | 549                  | 550–662 | 663–722              |

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

**(22) Payee "B" Record — Record Layout Positions 544–750 for Form 3921**

| Field Position | Field Title                          | Length | Description and Remarks   |
|----------------|--------------------------------------|--------|---|
| 544–546        | Blank                                | 3      | Enter Blanks.   |
| 547–554        | Date Option Granted                  | 8      | Enter date option granted as YYYYMMDD (e.g. January 5, 2010, would be 20100105). Otherwise, enter blanks.   |
| 555–562        | Date Option Exercised                | 8      | Enter date option exercised as YYYYMMDD (e.g. January 5, 2010, would be 20100105). Otherwise, enter blanks. |
| 563–570        | Number of Shares Transferred         | 8      | Enter number of shares transferred. Right-justify, zero-fill. Otherwise, enter blanks.                      |
| 571–574        | Blank                                | 4      | Enter blanks.   |
| 575–614        | If Other Than Transferor Information | 40     | Enter other information, left-justify and blank-fill. Otherwise, enter blanks.                              |
| 615–662        | Blank                                | 48     | Enter blanks.   |

**(22) Payee “B” Record — Record Layout Positions 544–750 for Form 3921 (Continued)**

| Field Position | Field Title              | Length | Description and Remarks  |
|----------------|--------------------------|--------|--|
| 663–722        | Special Data Entry Field | 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 utilized, enter blanks. |
| 723–748        | Blank                    | 26     | Enter blanks.  |
| 749–750        | Blank                    | 2      | Enter blanks or carriage return/line feed (CR/LF) characters.  |

**Payee “B” Record — Record Layout Positions 544–750 for Form 3921**

|         |                     |                       |                              |         |
|---------|---------------------|-----------------------|------------------------------|---------|
| Blank   | Date Option Granted | Date Option Exercised | Number of Shares Transferred | Blank   |
| 544–546 | 547–554             | 555–562               | 563–570                      | 571–574 |

|                                      |         |                          |         |                |
|--------------------------------------|---------|--------------------------|---------|----------------|
| If Other Than Transferor Information | Blank   | Special Data Entry Field | Blank   | Blank or CR/LF |
| 575–614                              | 615–662 | 663–722                  | 723–748 | 749–750        |

**(23) Payee “B” Record — Record Layout Positions 544–750 for Form 3922**

| Field Position | Field Title                                | Length | Description and Remarks  |
|----------------|--|--------|--|
| 544–546        | Blank                                      | 3      | Enter blanks.  |
| 547–554        | Date Option Granted to Transferor          | 8      | Enter date option was granted to transferor as YYYYMMDD (e.g. January 5, 2010 as 20100105). Otherwise, enter blanks.   |
| 555–562        | Date Option Exercised by Transferor        | 8      | Enter date option exercised by transferor as YYYYMMDD (e.g. January 5, 2010, as 20100105). Otherwise, enter blanks.  |
| 563–570        | Number of Shares Transferred               | 8      | Enter number of shares transferred. Right-justify and zero-fill. Otherwise, enter blanks.  |
| 571–578        | Date Legal Title Transferred by Transferor | 8      | Enter the date legal title transferred by transferor as YYYYMMDD (e.g. January 5, 2010 as 20100105). Otherwise, enter blanks.  |
| 579–662        | Blank                                      | 84     | Enter blanks.  |
| 663–722        | Special Data Entry Field                   | 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 utilized, enter blanks. |
| 723–748        | Blank                                      | 26     | Enter blanks.  |
| 749–750        | Blank                                      | 2      | Enter blanks or carriage return/line feed (CR/LF) characters.  |

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

|         |   |   |                                 |  |
|---------|---|---|---------------------------------|--|
| Blank   | Date Option<br>Granted to<br>Transferor | Date Option<br>Exercised by<br>Transferor | Number of Shares<br>Transferred | Date Legal Title<br>Transferred by<br>Transferor |
| 544–546 | 547–554                                 | 555–562                                   | 563–570                         | 571–578  |

|         |                              |         |                   |
|---------|------------------------------|---------|-------------------|
| Blank   | Special Data Entry<br>Fields | Blank   | Blank<br>or CR/LF |
| 579–662 | 663–722                      | 723–748 | 749–750           |

**(24) Payee "B" Record — Record Layout Positions 544–750 for Form 5498**

| Field<br>Position | Field Title  | Length | Description and Remarks   |             |                 |    |                                  |    |  |    |                  |    |               |    |                                    |
|-------------------|--|--------|---|-------------|-----------------|----|----------------------------------|----|--|----|------------------|----|---------------|----|------------------------------------|
| 544–546           | Blank  | 3      | Enter blanks.   |             |                 |    |                                  |    |  |    |                  |    |               |    |                                    |
| 547               | <b>IRA</b> Indicator (Individual Retirement Account)                 | 1      | <b>Required, if applicable.</b> Enter "1" (one) if reporting a rollover (Amount Code 2) or Fair Market Value (Amount Code 5) for an IRA. Otherwise, enter a blank.  |             |                 |    |                                  |    |  |    |                  |    |               |    |                                    |
| 548               | <b>SEP</b> Indicator (Simplified Employee Pension)                   | 1      | <b>Required, if applicable.</b> Enter "1" (one) if reporting rollover (Amount Code 2) or Fair Market Value (Amount Code 5) for a SEP. Otherwise, enter a blank.   |             |                 |    |                                  |    |  |    |                  |    |               |    |                                    |
| 549               | <b>SIMPLE Indicator</b> (Savings Incentive Match Plan for Employees) | 1      | <b>Required, if applicable.</b> Enter "1" (one) if reporting a rollover (Amount Code 2) or Fair Market Value (Amount Code 5) for a SIMPLE. Otherwise, enter a blank.  |             |                 |    |                                  |    |  |    |                  |    |               |    |                                    |
| 550               | <b>Roth IRA</b> Indicator  | 1      | <b>Required, if applicable.</b> Enter "1" (one) if reporting a rollover (Amount Code 2) or Fair Market Value (Amount Code 5) for a Roth IRA. Otherwise, enter a blank.  |             |                 |    |                                  |    |  |    |                  |    |               |    |                                    |
| 551               | RMD Indicator  | 1      | <b>Required.</b> Enter "1" (one) if reporting RMD for 2011. Otherwise, enter a blank.   |             |                 |    |                                  |    |  |    |                  |    |               |    |                                    |
| 552–555           | Year of Postponed Contribution                                       | 4      | Enter the year in YYYY format. Otherwise, enter blanks.   |             |                 |    |                                  |    |  |    |                  |    |               |    |                                    |
| 556–557           | Postponed Contribution   | 2      | <b>Required.</b> Enter the two-digit alpha Postponed Contribution Code. Otherwise, enter blanks.  |             |                 |    |                                  |    |  |    |                  |    |               |    |                                    |
|                   |  |        | <table> <thead> <tr> <th><u>Code</u></th> <th><u>Category</u></th> </tr> </thead> <tbody> <tr> <td>AF</td> <td>Allied Force</td> </tr> <tr> <td>JE</td> <td>Joint Endeavor</td> </tr> <tr> <td>EF</td> <td>Enduring Freedom</td> </tr> <tr> <td>IF</td> <td>Iraqi Freedom</td> </tr> <tr> <td>FD</td> <td>Federally Designated Disaster Area</td> </tr> </tbody> </table> | <u>Code</u> | <u>Category</u> | AF | Allied Force                     | JE | Joint Endeavor                           | EF | Enduring Freedom | IF | Iraqi Freedom | FD | Federally Designated Disaster Area |
| <u>Code</u>       | <u>Category</u>  |        |   |             |                 |    |                                  |    |  |    |                  |    |               |    |                                    |
| AF                | Allied Force   |        |   |             |                 |    |                                  |    |  |    |                  |    |               |    |                                    |
| JE                | Joint Endeavor   |        |   |             |                 |    |                                  |    |  |    |                  |    |               |    |                                    |
| EF                | Enduring Freedom   |        |   |             |                 |    |                                  |    |  |    |                  |    |               |    |                                    |
| IF                | Iraqi Freedom  |        |   |             |                 |    |                                  |    |  |    |                  |    |               |    |                                    |
| FD                | Federally Designated Disaster Area                                   |        |   |             |                 |    |                                  |    |  |    |                  |    |               |    |                                    |
| 558–559           | Repayment Code   | 2      | <b>Required.</b> Enter the two-digit alpha Repayment Code. Otherwise, enter blanks.   |             |                 |    |                                  |    |  |    |                  |    |               |    |                                    |
|                   |  |        | <table> <thead> <tr> <th><u>Code</u></th> <th><u>Category</u></th> </tr> </thead> <tbody> <tr> <td>QR</td> <td>Qualified Reservist Distribution</td> </tr> <tr> <td>DD</td> <td>Federally Designed Disaster Distribution</td> </tr> </tbody> </table>   | <u>Code</u> | <u>Category</u> | QR | Qualified Reservist Distribution | DD | Federally Designed Disaster Distribution |    |                  |    |               |    |                                    |
| <u>Code</u>       | <u>Category</u>  |        |   |             |                 |    |                                  |    |  |    |                  |    |               |    |                                    |
| QR                | Qualified Reservist Distribution                                     |        |   |             |                 |    |                                  |    |  |    |                  |    |               |    |                                    |
| DD                | Federally Designed Disaster Distribution                             |        |   |             |                 |    |                                  |    |  |    |                  |    |               |    |                                    |

**(24) Payee "B" Record — Record Layout Positions 544–750 for Form 5498 (Continued)**

| Field Position | Field Title                 | Length | Description and Remarks  |
|----------------|-----------------------------|--------|--|
| 560–561        | Blank                       | 2      | Enter blanks.  |
| 562–569        | RMD Date                    | 8      | Enter the date by which the RMD amount must be distributed to avoid the 50% excise tax. Format the date as YYYYMMDD (e.g. January 5, 2010 as 20100105). Otherwise, enter blanks.   |
| 570–662        | Blank                       | 93     | 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 utilized, enter blanks. |
| 723–746        | Blank                       | 24     | Enter blanks.  |
| 747–748        | Combined Federal/State Code | 2      | If this payee record is to be forwarded to a state agency as part of the Combined Federal/State Filing Program, enter the valid state code from Part A, Sec. 10, Table 1. 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 5498**

| Blank   | IRA Indicator | SEP Indicator | SIMPLE Indicator | Roth IRA Indicator | RMD Indicator |
|---------|---------------|---------------|------------------|--------------------|---------------|
| 544–546 | 547           | 548           | 549              | 550                | 551           |

| Year of Postponed Contribution | Postponed Contribution Code | Repayment Code | Blank   | RMD Date |
|--------------------------------|-----------------------------|----------------|---------|----------|
| 552–555                        | 556–557                     | 558–559        | 560–561 | 562–569  |

| Blank   | Special Data Entries | Blank   | Combined Federal/State Code | Blank or CR/LF |
|---------|----------------------|---------|-----------------------------|----------------|
| 570–662 | 663–722              | 723–746 | 747–748                     | 749–750        |

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

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

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

|         |                         |         |                   |
|---------|-------------------------|---------|-------------------|
| Blank   | Special Data<br>Entries | Blank   | Blank<br>or CR/LF |
| 544–662 | 663–722                 | 723–748 | 749–750           |

**(26) Payee “B” Record — Record Layout Positions 544–750 for Form 5498-SA**

| <b>Field Position</b> | <b>Field Title</b>               | <b>Length</b> | <b>Description and Remarks</b>   |
|-----------------------|----------------------------------|---------------|--|
| 544–546               | Blank                            | 3             | Enter blanks.  |
| 547                   | Medicare Advantage MSA Indicator | 1             | Enter “1” (one) for Medicare Advantage MSA. Otherwise, enter a blank.  |
| 548                   | HSA Indicator                    | 1             | Enter “1” (one) for HSA. Otherwise, enter a blank.   |
| 549                   | Archer MSA Indicator             | 1             | Enter “1” (one) for Archer MSA. Otherwise, enter a blank.  |
| 550–662               | Blank                            | 113           | Enter blanks.  |
| 663–722               | Special Data Entries             | 60            | This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not utilized, enter blanks. |
| 723–748               | Blank                            | 26            | Enter blanks.  |
| 749–750               | Blank                            | 2             | Enter blanks or carriage return/line feed (CR/LF) characters.  |

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

|         |   |                  |                            |         |                            |         |                   |
|---------|---|------------------|----------------------------|---------|----------------------------|---------|-------------------|
| Blank   | Medicare<br>Advantage<br>MSA<br>Indicator | HSA<br>Indicator | Archer<br>MSA<br>Indicator | Blank   | Special<br>Data<br>Entries | Blank   | Blank<br>or CR/LF |
| 544–546 | 547                                       | 548              | 549                        | 550–662 | 663–722                    | 723–748 | 749–750           |

**(27) Payee “B” Record — Record Layout Positions 544–750 for Form 8935**

| <b>Field Position</b> | <b>Field Title</b>     | <b>Length</b> | <b>Description and Remarks</b>                                     |
|-----------------------|------------------------|---------------|--|
| 544–546               | Blank                  | 3             | Enter blanks.  |
| 547–550               | Year of First Payment  | 4             | Enter the year of first payment as YYYY. Otherwise, enter blanks.  |
| 551–554               | Year of Second Payment | 4             | Enter the year of second payment as YYYY. Otherwise, enter blanks. |
| 555–558               | Year of Third Payment  | 4             | Enter the year of third payment as YYYY. Otherwise, enter blanks.  |
| 559–562               | Year of Fourth Payment | 4             | Enter the year of fourth payment as YYYY. Otherwise, enter blanks. |
| 563–566               | Year of Fifth Payment  | 4             | Enter the year of fifth payment as YYYY. Otherwise, enter blanks.  |
| 567–662               | Blank                  | 96            | Enter blanks.  |

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**(27) Payee "B" Record — Record Layout Positions 544–750 for Form 8935 (Continued)**

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| Field Position | Field Title          | Length | Description and Remarks  |
|----------------|----------------------|--------|--|
| 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 utilized, 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 8935**

| Blank   | Year of First Payment | Year of Second Payment | Year of Third Payment | Year of Fourth Payment |
|---------|-----------------------|------------------------|-----------------------|------------------------|
| 544–546 | 547–550               | 551–554                | 555–558               | 559–562                |

| Year of Fifth Payment | Blank   | Special Data Entries | Blank   | Blank or CR/LF |
|-----------------------|---------|----------------------|---------|----------------|
| 563–566               | 567–662 | 663–722              | 723–748 | 749–750        |

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

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| Field Position | Field Title   | Length | Description and Remarks   |      |          |   |   |   |   |   |          |   |                         |   |      |   |       |   |               |   |                |   |                                     |
|----------------|---|--------|---|------|----------|---|---|---|---|---|----------|---|-------------------------|---|------|---|-------|---|---------------|---|----------------|---|-------------------------------------|
| 544–546        | Blank   | 3      | Enter blanks.   |      |          |   |   |   |   |   |          |   |                         |   |      |   |       |   |               |   |                |   |                                     |
| 547            | Type of Wager Code  | 1      | <b>Required.</b> Enter the applicable type of wager code from the table below.<br><table border="1"><thead><tr><th>Code</th><th>Category</th></tr></thead><tbody><tr><td>1</td><td>Horse race track (or off-track betting of a horse track nature)</td></tr><tr><td>2</td><td>Dog race track (or off-track betting of a dog track nature)</td></tr><tr><td>3</td><td>Jai-alai</td></tr><tr><td>4</td><td>State-conducted lottery</td></tr><tr><td>5</td><td>Keno</td></tr><tr><td>6</td><td>Bingo</td></tr><tr><td>7</td><td>Slot machines</td></tr><tr><td>8</td><td>Poker Winnings</td></tr><tr><td>9</td><td>Any other type of gambling winnings</td></tr></tbody></table> | Code | Category | 1 | Horse race track (or off-track betting of a horse track nature) | 2 | Dog race track (or off-track betting of a dog track nature) | 3 | Jai-alai | 4 | State-conducted lottery | 5 | Keno | 6 | Bingo | 7 | Slot machines | 8 | Poker Winnings | 9 | Any other type of gambling winnings |
| Code           | Category  |        |   |      |          |   |   |   |   |   |          |   |                         |   |      |   |       |   |               |   |                |   |                                     |
| 1              | Horse race track (or off-track betting of a horse track nature) |        |   |      |          |   |   |   |   |   |          |   |                         |   |      |   |       |   |               |   |                |   |                                     |
| 2              | Dog race track (or off-track betting of a dog track nature)     |        |   |      |          |   |   |   |   |   |          |   |                         |   |      |   |       |   |               |   |                |   |                                     |
| 3              | Jai-alai  |        |   |      |          |   |   |   |   |   |          |   |                         |   |      |   |       |   |               |   |                |   |                                     |
| 4              | State-conducted lottery   |        |   |      |          |   |   |   |   |   |          |   |                         |   |      |   |       |   |               |   |                |   |                                     |
| 5              | Keno  |        |   |      |          |   |   |   |   |   |          |   |                         |   |      |   |       |   |               |   |                |   |                                     |
| 6              | Bingo   |        |   |      |          |   |   |   |   |   |          |   |                         |   |      |   |       |   |               |   |                |   |                                     |
| 7              | Slot machines   |        |   |      |          |   |   |   |   |   |          |   |                         |   |      |   |       |   |               |   |                |   |                                     |
| 8              | Poker Winnings  |        |   |      |          |   |   |   |   |   |          |   |                         |   |      |   |       |   |               |   |                |   |                                     |
| 9              | Any other type of gambling winnings                             |        |   |      |          |   |   |   |   |   |          |   |                         |   |      |   |       |   |               |   |                |   |                                     |
| 548–555        | Date Won  | 8      | <b>Required.</b> Enter the date of the winning transaction in the format YYYYMMDD (e.g., January 5, 2010, would be 20100105). <b>Do not enter hyphens or slashes.</b> This is not the date the money was paid, if paid after the date of the race (or game).  |      |          |   |   |   |   |   |          |   |                         |   |      |   |       |   |               |   |                |   |                                     |
| 556–570        | Transaction   | 15     | <b>Required.</b> For state-conducted lotteries, enter the ticket or other identifying number. For keno, bingo, and slot machines, enter the ticket or card number (and color, if applicable), machine serial number, or any other information that will help identify the winning transaction. For all others, enter blanks.  |      |          |   |   |   |   |   |          |   |                         |   |      |   |       |   |               |   |                |   |                                     |

**(28) Payee "B" Record — Record Layout Positions 544–750 for Form W-2G (Continued)**

| Field Position | Field Title               | Length | Description and Remarks   |
|----------------|---------------------------|--------|---|
| 571–575        | Race                      | 5      | If applicable, enter the race (or game) relating to the winning ticket; otherwise, enter blanks.  |
| 576–580        | Cashier                   | 5      | If applicable, enter the initials or number of the cashier making the winning payment; otherwise, enter blanks.   |
| 581–585        | Window                    | 5      | If applicable, enter the window number or location of the person paying the winning payment; otherwise, enter blanks.   |
| 586–600        | First ID                  | 15     | For other than state lotteries, enter the first identification number of the person receiving the winning payment; otherwise, enter blanks.   |
| 601–615        | Second ID                 | 15     | For other than state lotteries, enter the second identification number of the person receiving the winnings; otherwise, enter blanks.   |
| 616–662        | Blank                     | 47     | Enter blanks.   |
| 663–722        | Special Data Entries      | 60     | This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not utilized, 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 IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries field. |
| 735–746        | Local Income Tax Withheld | 12     | Local income tax withheld is for the convenience of the filers. This information does not need to be reported to 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        | Blank                     | 2      | Enter blanks.   |
| 749–750        | Blank                     | 2      | Enter blanks or carriage return/line feed (CR/LF) characters.   |

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

| Blank   | Type of Wager Code | Date Won | Transaction | Race    | Cashier | Window  | First ID |
|---------|--------------------|----------|-------------|---------|---------|---------|----------|
| 544–546 | 547                | 548–555  | 556–570     | 571–575 | 576–580 | 581–585 | 586–600  |

| Second ID | Blank   | Special Data Entries | State Income Tax Withheld | Local Income Tax Withheld | Blank   | Blank or CR/LF |
|-----------|---------|----------------------|---------------------------|---------------------------|---------|----------------|
| 601–615   | 616–662 | 663–722              | 723–734                   | 735–746                   | 747–748 | 749–750        |

**Sec. 8. End of Payer "C" Record — General Field Descriptions and Record Layout**

.01 The "C" Record consists of the total number of payees and the totals of the payment amount fields filed for each payer and/or particular type of return. The "C" Record must follow the last "B" Record for each type of return for each payer.

- .02 For each "A" Record and group of "B" Records on the file, there must be a corresponding "C" Record.
- .03 The End of Payer "C" Record is a fixed length of 750 positions. The control fields are each 18 positions in length.

**Record Name: End of Payer "C" Record**

| Field Position | Field Title            | Length | Description and Remarks   |
|----------------|------------------------|--------|---|
| 1              | Record Type            | 1      | <b>Required.</b> Enter "C."   |
| 2-9            | Number of Payees       | 8      | <b>Required.</b> Enter the total number of "B" Records covered by the preceding "A" Record. Right-justify information and fill unused positions with zeros.   |
| 10-15          | Blank                  | 6      | Enter blanks.   |
| 16-33          | Control Total 1        | 18     | <b>Required.</b> Accumulate totals of any payment amount fields in the "B" Records into the appropriate control total fields of the "C" Record. <b>Control totals must be right-justified and unused control total fields zero-filled.</b> All control total fields are 18 positions in length. Each payment amount must contain U.S. dollars and cents. The right-most two positions represent cents in the payment amount fields. <b>Do not enter dollar signs, commas, decimal points, or negative payments, except those items that reflect a loss on Form 1099-B or 1099-Q.</b> Positive and negative amounts are indicated by placing a "+" (plus) or "-" (minus) sign in the left-most position of the payment amount field. |
| 34-51          | Control Total 2        | 18     |   |
| 52-69          | Control Total 3        | 18     |   |
| 70-87          | Control Total 4        | 18     |   |
| 88-105         | Control Total 5        | 18     |   |
| 106-123        | Control Total 6        | 18     |   |
| 124-141        | Control Total 7        | 18     |   |
| 142-159        | Control Total 8        | 18     |   |
| 160-177        | Control Total 9        | 18     |   |
| 178-195        | Control Total A        | 18     |   |
| 196-213        | Control Total B        | 18     |   |
| 214-231        | Control Total C        | 18     |   |
| 232-249        | Control Total D        | 18     |   |
| 250-267        | Control Total E        | 18     |   |
| 268-285        | Control Total F        | 18     |   |
| 286-303        | Control Total G        | 18     |   |
| 304-499        | Blank                  | 196    | Enter blanks.   |
| 500-507        | Record Sequence Number | 8      | <b>Required.</b> Enter the number of the record as it appears within your file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on your file and you can have only one "T" Record in a file. Each record, thereafter, must be incremented by one in ascending numerical sequence, i.e., 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 you reach the final record of the file, the "F" Record.  |
| 508-748        | Blank                  | 241    | Enter blanks.   |
| 749-750        | Blank                  | 2      | Enter blanks or carriage return/line feed (CR/LF) characters.   |

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

| Record Type | Number of Payees | Blank | Control Total 1 | Control Total 2 | Control Total 3 | Control Total 4 | Control Total 5 | Control Total 6 |
|-------------|------------------|-------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 1           | 2-9              | 10-15 | 16-33           | 34-51           | 52-69           | 70-87           | 88-105          | 106-123         |



|                 |                 |                 |                 |                 |                 |                 |                 |                 |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Control Total 7 | Control Total 8 | Control Total 9 | Control Total A | Control Total B | Control Total C | Control Total D | Control Total E | Control Total F |
| 124-141         | 142-159         | 160-177         | 178-195         | 196-213         | 214-231         | 232-249         | 250-267         | 268-285         |

|                 |         |                        |         |                |
|-----------------|---------|------------------------|---------|----------------|
| Control Total G | Blank   | Record Number Sequence | Blank   | Blank or CR/LF |
| 286-303         | 304-499 | 500-507                | 508-748 | 749-750        |

## Sec. 9. State Totals “K” Record — General Field Descriptions and Record Layout

.01 The State Totals “K” Record is a summary for a given payer and a given state in the Combined Federal/State Filing Program, used **only** when state-reporting approval has been granted.

.02 The “K” Record will contain the total number of payees and the total of the payment amount fields filed by a given payer for a given state. The “K” Record(s) must be written after the “C” Record for the related “A” Record. A file format diagram is located at the beginning of Part C.

.03 The “K” Record is a fixed length of 750 positions. The control total fields are each 18 positions in length.

.04 In developing the “K” Record, for example, if a payer used Amount Codes 1, 3, and 6 in the “A” Record, the totals from the “B” Records coded for this state would appear in Control Totals 1, 3, and 6 of the “K” Record.

.05 There must be a separate “K” Record for **each state** being reported.

.06 Refer to Part A, Sec. 10, for the requirements and conditions that **must** be met to file via this program.

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

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| Field Position | Field Title      | Length | Description and Remarks   |
|----------------|------------------|--------|---|
| 1              | Record Type      | 1      | <b>Required.</b> Enter “K.”   |
| 2-9            | Number of Payees | 8      | <b>Required.</b> Enter the total number of “B” Records being coded for this state. Right-justify information and fill unused positions with zeros.  |
| 10-15          | Blank            | 6      | Enter blanks.   |
| 16-33          | Control Total 1  | 18     | <b>Required.</b> Accumulate totals of any payment amount fields in the “B” Records for each state being reported into the appropriate control total fields of the appropriate “K” Record. Each payment amount must contain U.S. dollars and cents. The right-most two positions represent cents in the payment amount fields. <b>Control totals must be right-justified and unused control total fields zero-filled.</b> All control total fields are 18 positions in length. |
| 34-51          | Control Total 2  | 18     |   |
| 52-69          | Control Total 3  | 18     |   |
| 70-87          | Control Total 4  | 18     |   |
| 88-105         | Control Total 5  | 18     |   |
| 106-123        | Control Total 6  | 18     |   |
| 124-141        | Control Total 7  | 18     |   |
| 142-159        | Control Total 8  | 18     |   |
| 160-177        | Control Total 9  | 18     |   |
| 178-195        | Control Total A  | 18     |   |
| 196-213        | Control Total B  | 18     |   |
| 214-231        | Control Total C  | 18     |   |
| 232-249        | Control Total D  | 18     |   |
| 250-267        | Control Total E  | 18     |   |
| 268-285        | Control Total F  | 18     |   |
| 286-303        | Control Total G  | 18     |   |
| 304-499        | Blank            | 196    | Enter blanks.   |

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

| Field Position | Field Title                     | Length | Description and Remarks  |
|----------------|---------------------------------|--------|--|
| 500-507        | Record Sequence Number          | 8      | <b>Required.</b> Enter the number of the record as it appears within your file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on your file and you can have only one "T" Record in a file. Each record, thereafter, must be incremented by one in ascending numerical sequence, i.e., 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 you reach the final record of the file, the "F" Record. |
| 508-706        | Blank                           | 199    | Enter blanks.  |
| 707-724        | State Income Tax Withheld Total | 18     | State income tax withheld total is for the convenience of the filers. Aggregate totals of the state income tax withheld field in the Payee "B" Records; otherwise, enter blanks.   |
| 725-742        | Local Income Tax Withheld Total | 18     | Local income tax withheld total is for the convenience of the filer. Aggregate totals of the local income tax withheld field in the Payee "B" Records; otherwise, enter blanks.  |
| 743-746        | Blank                           | 4      | Enter blanks.  |
| 747-748        | Combined Federal/State Code     | 2      | <b>Required.</b> Enter the code assigned to the state which is to receive the information. (Refer to Part A, Sec. 10, Table I.)  |
| 749-750        | Blank                           | 2      | Enter blanks or carriage return/line feed (CR/LF) characters.  |

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

| Record Type | Number of Payees | Blank | Control Total 1 | Control Total 2 | Control Total 3 | Control Total 4 | Control Total 5 | Control Total 6 |
|-------------|------------------|-------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 1           | 2-9              | 10-15 | 16-33           | 34-51           | 52-69           | 70-87           | 88-105          | 106-123         |

| Control Total 7 | Control Total 8 | Control Total 9 | Control Total A | Control Total B | Control Total C | Control Total D | Control Total E | Control Total F |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 124-141         | 142-159         | 160-177         | 178-195         | 196-213         | 214-231         | 232-249         | 250-267         | 268-285         |

| Control Total G | Blank   | Record Number Sequence | Blanks  | State Income Tax Withheld Total | Local Income Tax Withheld Total | Blank   | Combined Federal/State Code | Blank or CR/LF |
|-----------------|---------|------------------------|---------|---------------------------------|---------------------------------|---------|-----------------------------|----------------|
| 286-303         | 304-499 | 500-507                | 508-706 | 707-724                         | 725-742                         | 743-746 | 747-748                     | 749-750        |

**Sec. 10. End of Transmission "F" Record — General Field Descriptions and Record Layout**

.01 The End of Transmission "F" Record is a summary of the number of payers/payees in the entire file.

.02 The “F” Record is a fixed record length of 750 positions.

.03 This record must be written after the last “C” Record (or last “K” Record, when applicable) of the entire file.

**Record Name: End of Transmission “F” Record**

| <b>Field Position</b> | <b>Field Title</b>     | <b>Length</b> | <b>Description and Remarks</b>   |
|-----------------------|------------------------|---------------|--|
| 1                     | Record Type            | 1             | <b>Required.</b> Enter “F.”  |
| 2–9                   | Number of “A” Records  | 8             | Enter the total number of Payer “A” Records in the entire file (right-justify and zero-fill) or enter all zeros.   |
| 10–30                 | Zero                   | 21            | Enter zeros.   |
| 31–49                 | Blank                  | 19            | Enter blanks.  |
| 50–57                 | Total Number of Payees | 8             | Enter the total number of Payee “B” Records reported in the file. Right-justify information and fill unused positions with zeros. If you have entered this total in the “T” Record, you may leave this field blank.  |
| 58–499                | Blank                  | 442           | Enter blanks.  |
| 500–507               | Record Sequence Number | 8             | <b>Required.</b> Enter the number of the record as it appears within your file. The record sequence number for the “T” Record will always be “1” (one), since it is the first record on your file and you can have only one “T” Record in a file. Each record, thereafter, must be incremented by one in ascending numerical sequence, i.e., 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 you reach the final record of the file, the “F” Record. |
| 508–748               | Blank                  | 241           | Enter blanks.  |
| 749–750               | Blank                  | 2             | Enter blanks or carriage return/line feed (CR/LF) characters.  |

**End of Transmission “F” Record Record Layout**

| Record Type | Number of “A” Records | Zero  | Blank | Total Number of Payees | Blank  | Record Sequence Number | Blank   | Blank or CR/LF |
|-------------|-----------------------|-------|-------|------------------------|--------|------------------------|---------|----------------|
| 1           | 2–9                   | 10–30 | 31–49 | 50–57                  | 58–499 | 500–507                | 508–748 | 749–750        |

**Part D. Extensions of Time and Waivers**

**Sec. 1. General — Extensions**

.01 An extension of time to file may be requested for Forms 1097, 1098, 1099, 3921, 3922, 5498, 5498-SA, 5498-ESA, W-2G, W-2 series, 8027 and 1042-S.

**Note: IRS encourages the payer/transmitter community to utilize the online fill-in form in lieu of the paper Form 8809. No TCC required.**

.02 The fill-in Form 8809 may be completed online via the FIRE System. (See Part B, Sec. 7, for instructions on connecting to the FIRE System.) At the Main Menu, click “Extension of Time Request” and then click “Fill-in Extension Form”. This option is only used to request an automatic 30-day extension. Extension requests completed online via the FIRE System receive an instant response if completed properly and timely. If you are requesting an additional extension, you must submit a paper Form 8809. Requests for an additional extension of time to file information returns are not automatically granted. Requests for additional time are granted only in

cases of extreme hardship or catastrophic event. The IRS will only send a letter of explanation approving or denying your additional extension request. (Refer to .12 of this Section.)

**.03** A paper Form 8809, Application for Extension of Time to File Information Returns, may be submitted to IRS/IRB at the address listed in .09 of this section. This form may be used to request an extension of time to file information returns submitted on paper or electronically to the IRS. Use a separate Form 8809 for each method of filing information returns you intend to use, i.e., electronically or paper.

**.04** To be considered, an extension request must be postmarked, transmitted or completed online by the due date of the returns; otherwise, the request will be denied. (See Part A, Sec. 7, for due dates.) If requesting an extension of time to file several types of forms, use one Form 8809; however, Form 8809 or file must be submitted no later than the earliest due date. For example, if requesting an extension of time to file both Forms 1099-INT and 5498, submit Form 8809 on or before February 28.

**.05 As soon as it is apparent** that a 30-day extension of time to file is needed, an extension request should be submitted. It may take up to 30 days for IRS/IRB to respond to an extension request. IRS/IRB does not begin processing extension requests until January. **Extensions completed online via the FIRE System receive instant results.**

**.06** Under certain circumstances, a request for an extension of time may be denied. When a denial letter is received, any additional or necessary information may be resubmitted within 20 days.

**.07** Requesting an extension of time for multiple payers (**10 or less**) may be done by completing the online fill-in form via the FIRE System. A separate Form 8809 must be completed online for each payer. Filers may also request an extension for 10 or less by mailing Form 8809 and attaching a list of the payer names and associated TINs (EIN or SSN). Form 8809 may be computer-generated or photocopied. Be sure to use the most recently updated version and include all the pertinent information.

**.08** Payers/transmitters requesting an extension of time to file for **more than 10** payers are **required** to submit the extensions online via the fill-in form or in a file electronically (see Sec. 3, for the record layout). For extension requests filed via an electronic file, the transmitter must fax Form 8809 the same day as the transmission. If you are requesting an additional extension, you must fax a signed Form 8809 the same day as the transmission. Be sure to include the reason an additional extension is needed.

**.09** All requests for an extension of time filed on Form 8809 must be sent using the following address:

*Internal Revenue Service  
Information Returns Branch  
Attn: Extension of Time Coordinator  
240 Murall Drive, Mail Stop 4360  
Kearneysville, WV 25430*

**Note: Due to the large volume of mail received by IRS/IRB and the time factor involved in processing Extension of Time (EOT) requests, it is imperative that the attention line be present on all envelopes or packages containing Form 8809.**

**.10** Requests for extensions of time to file postmarked by the United States Postal Service on or before the due date of the returns, and delivered by United States mail to IRS/IRB after the due date, are treated as timely under the “timely mailing as timely filing” rule. A similar rule applies to designated private delivery services (PDSs). Notice 97–26, 1997–1 C.B. 413, provides rules for determining the date that is treated as the postmark date. For items delivered by a non-designated Private Delivery Service (PDS), the actual date of receipt by IRS/IRB will be used as the filing date. For items delivered by a designated PDS, but through a type of service not designated in Notice 2004–83, 2004–2 C.B. 1030 the actual date of receipt by IRS/IRB will be used as the filing date. The timely mailing rule also applies to furnishing statements to recipients and participants.

**.11** Transmitters requesting an extension of time via an electronic file will receive an approval or denial letter, accompanied by a list of payers covered under that approval/denial.

**.12** If an additional extension of time is needed, a second Form 8809 or file must be filed by the initial extended due date. Check line 7 on the form to indicate that an additional extension is being requested. A second 30-day extension will be approved only in cases of extreme hardship or catastrophic event. **If requesting a second 30-day extension of time, submit the information return files as soon as prepared. Do not wait for IRS/IRB’s response to your second extension request.**

**.13** If an extension request is approved, the approval notification should be kept on file. **DO NOT** send the approval notification or copy of the approval notification to IRS/IRB or to the service center where the paper returns are filed.

**.14** Request an extension for only the current tax year.

**.15** A signature is not required when requesting an automatic 30-day extension. If a second 30-day extension is requested, the Form 8809 **MUST** be signed. Failure to properly complete and sign Form 8809 may cause delays in processing the request or result in a denial. Carefully read and follow the instructions on the back of Form 8809.

**.16** Form 8809 may be obtained by calling **1-800-TAX-FORM (1-800-829-3676)**. The form is also available at [www.irs.gov](http://www.irs.gov). A copy of Form 8809 is also provided in the back of Publication 1220.

## Sec. 2. Specifications for Filing Extensions of Time Electronically

**.01** The specifications in Sec. 3 include the required 200-byte record layout for extensions of time to file requests submitted electronically. Also included are the instructions for the information that is to be entered in the record. **Filers are advised to read this section in its entirety to ensure proper filing.**

**.02** If a filer does not have an IRS/IRB assigned Transmitter Control Code (TCC), Form 4419, Application for Filing Information Returns Electronically **must** be submitted to obtain a TCC. This number **must** be used to submit an extension request electronically. (See Part A, Sec. 6.)

**.03** For extension requests filed via an electronic file, the transmitter must fax Form 8809 the same day as the transmission. If you are requesting an additional extension, you must fax a signed Form 8809 the same day as the transmission. Be sure to include the reason an additional extension is needed.

**.04 Transmitters submitting an extension of time via an electronic file should not submit a list of payer names and TINs with Form 8809 since this information is included in the electronic file. However, Line 6 of Form 8809 must be completed. The fill-in Form 8809 cannot be used in lieu of the paper Form 8809 for electronic files.**

**.05** Do not submit tax year 2010 extension requests filed electronically before *January 4, 2011*.

## Sec. 3. Record Layout — Extension of Time

**.01** Positions 6 through 188 of the following record should contain information about the **payer** for whom the extension of time to file is being requested. Do not enter transmitter information in these fields. **Only one TCC may be present in a file.**

| Record Layout for Extension of Time |                          |        |   |
|-------------------------------------|--------------------------|--------|---|
| Field Position                      | Field Title              | Length | Description and Remarks   |
| 1–5                                 | Transmitter Control Code | 5      | <b>Required.</b> Enter the five-character alpha/numeric Transmitter Control Code (TCC) issued by IRS. <b>Only one TCC per file is acceptable.</b>   |
| 6–14                                | Payer TIN                | 9      | <b>Required.</b> Must be the valid nine-digit EIN/SSN assigned to the payer. <b>Do not enter blanks, hyphens or alpha characters.</b> All zeros, ones, twos, etc., will have the effect of an incorrect TIN. For foreign entities that are not required to have a TIN, this field may be blank; however, the Foreign Entity Indicator, position 187, <b>must</b> be set to “X.” |
| 15–54                               | Payer Name               | 40     | <b>Required.</b> Enter the name of the payer whose TIN appears in positions 6-14. Left-justify information and fill unused positions with blanks.   |
| 55–94                               | Second Payer Name        | 40     | <b>Required.</b> If additional space is needed, this field may be used to continue name line information (e.g., c/o First National Bank); otherwise, enter blanks.  |
| 95–134                              | Payer Address            | 40     | <b>Required.</b> Enter the payer’s address. Street address should include number, street, apartment or suite number (or PO Box if mail is not delivered to a street address).   |
| 135–174                             | Payer City               | 40     | <b>Required.</b> Enter the payer’s city, town, or post office.  |
| 175–176                             | Payer State              | 2      | <b>Required.</b> Enter the payer’s valid U.S. Postal Service state abbreviation. (Refer to Part A, Sec. 12.)  |
| 177–185                             | Payer ZIP Code           | 9      | <b>Required.</b> Enter the payer’s ZIP Code. If using a five-digit ZIP Code, left-justify information and fill unused positions with blanks.  |

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

| <b>Field Position</b>   | <b>Field Title</b>   | <b>Length</b> | <b>Description and Remarks</b>  |             |                 |   |     |   |  |   |      |   |        |   |      |   |         |   |          |
|---|--|---------------|---|-------------|-----------------|---|-----|---|--|---|------|---|--------|---|------|---|---------|---|----------|
| 186   | Document Indicator<br>(See Note.)  | 1             | <b>Required.</b> Enter the appropriate document code that indicates the form for which you are requesting an extension of time.<br><br><table border="1"> <thead> <tr> <th><u>Code</u></th> <th><u>Document</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>W-2</td> </tr> <tr> <td>2</td> <td>1097-BTC, 1098, 1098-C, 1098-E, 1098-T, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-H, 1099-INT, 1099-LTC, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 1099-SA, 3921, 3922, or W-2G</td> </tr> <tr> <td>3</td> <td>5498</td> </tr> <tr> <td>4</td> <td>1042-S</td> </tr> <tr> <td>5</td> <td>8027</td> </tr> <tr> <td>6</td> <td>5498-SA</td> </tr> <tr> <td>7</td> <td>5498-ESA</td> </tr> </tbody> </table> | <u>Code</u> | <u>Document</u> | 1 | W-2 | 2 | 1097-BTC, 1098, 1098-C, 1098-E, 1098-T, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-H, 1099-INT, 1099-LTC, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 1099-SA, 3921, 3922, or W-2G | 3 | 5498 | 4 | 1042-S | 5 | 8027 | 6 | 5498-SA | 7 | 5498-ESA |
| <u>Code</u>   | <u>Document</u>  |               |   |             |                 |   |     |   |  |   |      |   |        |   |      |   |         |   |          |
| 1   | W-2  |               |   |             |                 |   |     |   |  |   |      |   |        |   |      |   |         |   |          |
| 2   | 1097-BTC, 1098, 1098-C, 1098-E, 1098-T, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-H, 1099-INT, 1099-LTC, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 1099-SA, 3921, 3922, or W-2G |               |   |             |                 |   |     |   |  |   |      |   |        |   |      |   |         |   |          |
| 3   | 5498   |               |   |             |                 |   |     |   |  |   |      |   |        |   |      |   |         |   |          |
| 4   | 1042-S   |               |   |             |                 |   |     |   |  |   |      |   |        |   |      |   |         |   |          |
| 5   | 8027   |               |   |             |                 |   |     |   |  |   |      |   |        |   |      |   |         |   |          |
| 6   | 5498-SA  |               |   |             |                 |   |     |   |  |   |      |   |        |   |      |   |         |   |          |
| 7   | 5498-ESA   |               |   |             |                 |   |     |   |  |   |      |   |        |   |      |   |         |   |          |
| 187   | Foreign Entity Indicator   | 1             | Enter "X" if the payer is a foreign entity.   |             |                 |   |     |   |  |   |      |   |        |   |      |   |         |   |          |
| 188   | Recipient Request Indicator  | 1             | Enter "X" if the extension request is to furnish statements to the recipients of the information return.  |             |                 |   |     |   |  |   |      |   |        |   |      |   |         |   |          |
| <b>Note: A separate file is required for this type of extension request. A file must either contain all blanks or all Xs in this field.</b> |  |               |   |             |                 |   |     |   |  |   |      |   |        |   |      |   |         |   |          |
| 189-198   | Blank  | 10            | Enter blanks.   |             |                 |   |     |   |  |   |      |   |        |   |      |   |         |   |          |
| 199-200   | Blank  | 2             | Enter blanks or carriage return/line feed (CR/LF) characters.   |             |                 |   |     |   |  |   |      |   |        |   |      |   |         |   |          |

**Extension of Time Record Layout**

| Transmitter Control Code | Payer TIN | Payer Name | Second Payer Name | Payer Address | Payer City | Payer State |
|--------------------------|-----------|------------|-------------------|---------------|------------|-------------|
| 1-5                      | 6-14      | 15-54      | 55-94             | 95-134        | 135-174    | 175-176     |

| Payer ZIP Code | Document Indicator | Foreign Entity Indicator | Recipient Request Indicator | Blank   | Blank or CR/LF |
|----------------|--------------------|--------------------------|-----------------------------|---------|----------------|
| 177-185        | 186                | 187                      | 188                         | 189-198 | 199-200        |

**Sec. 4. Extension of Time for Recipient Copies of Information Returns**

.01 Request an **extension of time to furnish the statements to recipients** of Forms 1097, 1098, 1099 series, 3921, 3922, 5498 series, W-2G, W-2 series, and 1042-S by submitting a letter to IRS/IRB at the address listed in Part D, Sec. 1.09. The letter should contain the following information:

- (a) Payer name
- (b) TIN

- (c) Address
- (d) Type of return
- (e) Specify that the extension request is to provide statements to recipients
- (f) Reason for delay
- (g) Signature of payer or duly authorized person

**.02** Requests for an extension of time to furnish statements to recipients of Forms 1097, 1098, 1099 series, 3921, 3922, 5498 series, W-2G, W-2 series, and 1042-S are not automatically approved; however, if approved, generally an extension will allow a **MAXIMUM** of 30 additional days from the due date. The request must be postmarked by the date on which the statements are due to the recipients.

**.03** Generally, only the payer may sign the letter requesting the extension for recipient copies. A transmitter must have a contractual agreement with the filers to submit extension requests on their behalf. This should be stated in your letter of request for recipient copy extensions.

**.04** Requests for a **recipient** extension of time to file for more than 10 payers are **required** to be submitted electronically. (See Sec. 3, for the record layout.)

**.05** The fill-in Form 8809 extension option cannot be used to request an extension to furnish statements to recipients.

## Sec. 5. Form 8508, Request for Waiver From Filing Information Returns Electronically

**.01** If a payer is required to file electronically but fails to do so and does not have an approved waiver on record, the payer will be subject to a penalty of \$50 per return in excess of 250. (For penalty information, refer to the Penalty Section of the 2010 *General Instructions for Certain Information Returns (Forms 1098, 1099, 3921, 3922, 5498, and W-2G)*.)

**.02** If payers are required to file original or corrected returns electronically, but such filing would create an undue hardship, they may request a waiver from these filing requirements by submitting Form 8508, Request for Waiver from Filing Information Returns Electronically, to IRS/IRB. Form 8508 can be obtained on the IRS website at [www.irs.gov](http://www.irs.gov) or by calling toll-free 1-800-829-3676.

**.03** Even though a payer may submit as many as 249 corrections on paper, IRS encourages electronic filing of corrections. Once the 250 threshold has been met, filers are required to submit any returns of 250 or more electronically. However, if a waiver for original documents is approved, any corrections for the same type of returns will be covered under that waiver.

**.04** Generally, only the payer may sign Form 8508. A transmitter may sign if given power-of-attorney; however, a letter signed by the payer stating this fact must be attached to Form 8508.

**.05** A transmitter must submit a separate Form 8508 for each payer. Do not submit a list of payers.

**.06** All information requested on Form 8508 must be provided to IRS/IRB for the request to be processed.

**.07** The waiver, if approved, will provide exemption from the electronic filing requirement for the current tax year only. Payers may not apply for a waiver for more than one tax year at a time.

**.08** Form 8508 may be photocopied or computer-generated as long as it contains all the information requested on the original form.

**.09** Filers are encouraged to submit Form 8508 to IRS/IRB at least 45 days before the due date of the returns. IRS/IRB does not process waiver requests until January. Waiver requests received prior to January are processed on a first come, first serve basis.

**.10** All requests for a waiver should be sent using the following address:

*Internal Revenue Service  
Information Returns Branch  
Attn: Extension of Time Coordinator  
240 Murall Drive, Mail Stop 4360  
Kearneysville, WV 25430*

**.11** File Form 8508 for the W-2 series of forms with IRS/IRB, not SSA.

**.12** Waivers are evaluated on a case-by-case basis and are approved or denied based on criteria set forth in the regulations under section 6011(e) of the Internal Revenue Code. The transmitter must allow a minimum of 30 days for IRS/IRB to respond to a waiver request.

**.13** If a waiver request is approved, keep the approval letter on file. **DO NOT** send a copy of the approved waiver to the service center where the paper returns are filed.

**.14** An approved waiver only applies to the requirement for filing information returns electronically. The payer must still timely file information returns on the official IRS paper forms or an acceptable substitute form with the appropriate service center.

## Part IV. Items of General Interest

### Deletions From Cumulative List of Organizations Contributions to Which are Deductible Under Section 170 of the Code

#### Announcement 2010-47

The Internal Revenue Service has revoked its determination that the organizations listed below qualify as organizations described in sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986.

Generally, the Service will not disallow deductions for contributions made to a listed organization on or before the date of announcement in the Internal Revenue Bulletin that an organization no longer qualifies. However, the Service is not precluded from disallowing a deduction for any contributions made after an organization ceases to qualify under section 170(c)(2) if the organization has not timely filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was imminent, or (3) was in part responsible for or was aware of the activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organizations described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on July 26, 2010, and would end on the date the court first deter-

mines that the organization is not described in section 170(c)(2) as more particularly set forth in section 7428(c)(1). For individual contributors, the maximum deduction protected is \$1,000, with a husband and wife treated as one contributor. This benefit is not extended to any individual, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

Consumer Credit Management, Inc.  
Farmington, Hills, MI  
Music Foundation of Hawaii  
Honolulu, HI  
Texas Air Classics, Inc  
Roanoke, TX  
Vikings USA Bootheel 388,  
Steedman, MO  
Vikings USA Bootheel 404  
Russellville, MO  
Vikings USA Bootheel 421  
Lee's Summit, MO  
Thorek Hospital & Medical Center  
Chicago, IL  
Wemgo Charitable Trust  
Saranac Lake, NY  
The Arks Youth Home Inc.  
East Chicago, IN  
Creative Garden Preschool,  
Snohomish, WA  
The Dream Home Foundation  
Spokane, WA  
David Shawver Ministries, Inc.  
North Canton, OH  
Eddie K. and Mary D. Edwards  
Foundation  
Detroit, MI  
Family Restoration Inc  
Tampa, FL

Global Credit Management, Inc.  
Boca Raton, FL  
Gateway to a Cure  
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# Definition of Terms

*Revenue rulings and revenue procedures (hereinafter referred to as "rulings") that have an effect on previous rulings use the following defined terms to describe the effect:*

*Amplified* describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

*Clarified* is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

*Distinguished* describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

*Modified* is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it applies to both A

and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

*Obsoleted* describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in laws or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

*Revoked* describes situations where the position in the previously published ruling is not correct and the correct position is being stated in a new ruling.

*Superseded* describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the new ruling does more than restate the substance

of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

*Supplemented* is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

*Suspended* is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

## Abbreviations

*The following abbreviations in current use and formerly used will appear in material published in the Bulletin.*

A—Individual.  
Acq.—Acquiescence.  
B—Individual.  
BE—Beneficiary.  
BK—Bank.  
B.T.A.—Board of Tax Appeals.  
C—Individual.  
C.B.—Cumulative Bulletin.  
CFR—Code of Federal Regulations.  
CI—City.  
COOP—Cooperative.  
Ct.D.—Court Decision.  
CY—County.  
D—Decedent.  
DC—Dummy Corporation.  
DE—Donee.  
Del. Order—Delegation Order.  
DISC—Domestic International Sales Corporation.  
DR—Donor.  
E—Estate.  
EE—Employee.  
E.O.—Executive Order.

ER—Employer.  
ERISA—Employee Retirement Income Security Act.  
EX—Executor.  
F—Fiduciary.  
FC—Foreign Country.  
FICA—Federal Insurance Contributions Act.  
FISC—Foreign International Sales Company.  
FPH—Foreign Personal Holding Company.  
F.R.—Federal Register.  
FUTA—Federal Unemployment Tax Act.  
FX—Foreign corporation.  
G.C.M.—Chief Counsel's Memorandum.  
GE—Grantee.  
GP—General Partner.  
GR—Grantor.  
IC—Insurance Company.  
I.R.B.—Internal Revenue Bulletin.  
LE—Lessee.  
LP—Limited Partner.  
LR—Lessor.  
M—Minor.  
Nonacq.—Nonacquiescence.  
O—Organization.  
P—Parent Corporation.  
PHC—Personal Holding Company.  
PO—Possession of the U.S.  
PR—Partner.

PRS—Partnership.  
PTE—Prohibited Transaction Exemption.  
Pub. L.—Public Law.  
REIT—Real Estate Investment Trust.  
Rev. Proc.—Revenue Procedure.  
Rev. Rul.—Revenue Ruling.  
S—Subsidiary.  
S.P.R.—Statement of Procedural Rules.  
Stat.—Statutes at Large.  
T—Target Corporation.  
T.C.—Tax Court.  
T.D.—Treasury Decision.  
TFE—Transferee.  
TFR—Transferor.  
T.I.R.—Technical Information Release.  
TP—Taxpayer.  
TR—Trust.  
TT—Trustee.  
U.S.C.—United States Code.  
X—Corporation.  
Y—Corporation.  
Z—Corporation.

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### Key to Abbreviations:

|     |                                  |
|-----|----------------------------------|
| Ann | Announcement                     |
| CD  | Court Decision                   |
| DO  | Delegation Order                 |
| EO  | Executive Order                  |
| PL  | Public Law                       |
| PTE | Prohibited Transaction Exemption |
| RP  | Revenue Procedure                |
| RR  | Revenue Ruling                   |
| SPR | Statement of Procedural Rules    |
| TC  | Tax Convention                   |
| TD  | Treasury Decision                |
| TDO | Treasury Department Order        |

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