

DIFSLA Handbook

Disclosure of Information to **F**ederal, **S**tate and **L**ocal **A**gencies



Tax Year 2017

(Run dates 07/2018 to 06/2019)

from the Information Returns Master File (IRMF)



IRS DIFSLA Program Manager (213) 372-4274

This document is intended for use by Federal, State and Local Officials for the purpose of obtaining federal tax information under IRC 6103(l)(7).

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Section 1. PURPOSE

01. The purpose of this Handbook is to notify officers and employees of Federal, State, and local agencies that administer certain programs, of procedures for obtaining tax return information from the Internal Revenue Service (IRS) through the DIFSLA program.

Section 2. BACKGROUND

01. Section 6103(l)(7)(B) of the Internal Revenue Code (IRC) authorizes the disclosure of tax return information with respect to unearned income to any Federal, State, or local agency administering certain programs as defined in Section 6103(l)(7)(D) that fall under the Social Security Act, the Food and Nutrition Act of 2008 of 1977, Title 38 of the United States Code or certain Housing Assistance Programs. The information is to be disclosed only for purposes of, and to the extent necessary in, determining eligibility for, or the correct amount of benefits under these programs.
02. The tax return information will be extracted from the Information Returns Master File (IRMF) File Treasury/Internal Revenue Service - Systems of Records number 22.061. This file contains information returns filed by payers of income such as dividends, interest and retirement income as reported on Forms 1099 and other forms identified in Attachment Four of this publication. The information will be extracted on a monthly basis using identifying information submitted via Secure Data Transfer (SDT) by the requester. The tax return information will likewise be transmitted back to the trading partner via SDT.
03. The program to extract the information from the IRMF has been in operation since July 1, 1985. Return information for Tax Year (TY) 2017 will be available July 2018 through June 2019.

Section 3. AUTHORITY

01. Section 6103(l)(7)(B) of the IRC requires the IRS (Service), upon written request, to disclose tax return information with respect to unearned income to any Federal, State, or local agency administering the a program listed in subparagraph (D):
 - 1) A State program funded under Part A of Title IV of the Social Security Act;
 - 2) Medical assistance provided under a State plan approved under Title XIX of the Social Security Act or subsidies provided under Section 1860D-14 of such act;
 - 3) Supplemental Security Income benefits provided under Title XVI of the Social Security Act, and federally administered supplementary payments of the type described in Section 1616(a) of such Act (including payments pursuant to an agreement entered into under Section 212(a) of Public Law 93 66);
 - 4) Any benefits provided under a State plan approved under Titles I, X, XIV, or XVI of the Social Security Act (as those titles apply to Puerto Rico, Guam, and the Virgin Islands);
 - 5) Unemployment compensation provided under a State law described in Section 3304 of this title.
 - 6) Assistance provided under the Food and Nutrition Act of 2008;

- 7) State administered supplementary payments of the type described in Section 1616(a) of the Social Security Act (including payments pursuant to an agreement entered into under Section 212(a) of Public Law 93 66);
 - 8)
 - a) Needs-based pensions provided under United States Code (USC) Title 38, Chapter 15 or under any other law administered by the Secretary of Veterans Affairs;
 - b) Parents' dependency and indemnity compensation provided under USC Title 38, Section 1315;
 - c) Health-care services furnished under USC Title 38 Sections 1710(a)(2)(G), 1710(a)(3), and 1710(b);
 - d) Compensation paid under USC Title 38, Chapter 11 at the 100 percent rate based solely on unemployability and without regard to the fact that the disability or disabilities are not rated as 100 percent disabling under the rating schedule; and
 - 9) Any housing assistance program administered by the Department of Housing and Urban Development that involves initial and periodic review of an applicant's or participant's income, except that return information may be disclosed under this clause only on written request by the Secretary of Housing and Urban Development and only for the use by officers and employees of the Department of Housing and Urban Development with respect to applicants for and participants in such programs.
02. Information may be disclosed by the Service only for the purposes of, and to the extent necessary in, determining eligibility for or the correct amount of benefits under the aforementioned programs. **The Federal statute does not allow disclosures of the unearned income information as well as the wages information (received from the Social Security Administration) to contractors, Indian Tribes or Tribal organizations, or to other state agencies. An agency's computer matching agreement provides confirmation that it will fully comply with this disclosure restriction.**

Section 4. DEFINITIONS

- DIFSLA: Disclosure of Information to Federal, State and Local Agencies is the name of the extract program developed (pursuant to IRC 6103(l)(7)(B)) to provide unearned income information from IRS. Also the internal file name for all input files.
- D1 File: Input file unprocessed. File submitted by agency does not meet the format requirements or the number of records in error equal more than 5% of the total record count. It is returned to agency unprocessed.
- D3 File: Invalid request file. This file contains records in error that equal less than 5% of the total record count and/or records that were run against the DM1-NAP file that failed to match Primary TIN and Name Control.
- D9 File: Information file.
- EBCDIC: Extended Binary Coded Decimal Interchange.

| | |
|---------------|--|
| EIN: | Employer Identification Number which has been assigned by the Internal Revenue Service to the reporting entity. |
| File: | For the purpose of this document, a file consists of all input and output data. |
| FTI: | Federal Tax Information |
| Input File: | Data records submitted by an agency. |
| IRC or Code: | Internal Revenue Code. |
| IRMF: | Information Returns Master File. Treasury/Internal Revenue Service 22.061. |
| MCC: | Martinsburg Computing Center. |
| Name Control: | First four characters of the individual's last name. |
| NAP DM1 File: | IRS file of all validly issued SSNs and their related name controls. |
| Output File: | Data provided to the requesting agency by IRS including the D1 (unprocessed input), D3 (Invalid Requests) and D9 (Information Requests). |
| Payee: | Person(s) or organization(s) receiving payments from the reporting entity or for whom an information return must be filed. |
| Payer: | Person or organization, including paying agent, making payments or is otherwise required to issue an information return. |
| SSA: | Social Security Administration. |
| SSN: | Social Security Number assigned by SSA. |
| SDT Project: | Secure Data Transfer Project. An electronic application (Tumbleweed software) to transmit input and output files between IRS and trading partners. |
| TIN: | Taxpayer Identification Number which may be either an EIN or SSN |
| USC | United States Code |

Section 5. APPLICATION FOR INCLUSION IN PROGRAM

01. The state agencies that participate in this program will use Secure Data Transfer to send and receive data to and from IRS. Disclosures by IRS will be made on a reimbursable basis only.
02. Agencies wishing to participate in the program must execute a computer matching agreement with the IRS. Please contact:

Klaudia K. Villegas, DIFSLA Program Manager
 IRS - Office of Privacy, Governmental Liaison, Disclosure and Safeguards
 300 N. Los Angeles Street, Mail Stop 1020
 Los Angeles, CA 90012
 Klaudia.K.Villegas@irs.gov

Section 6. COMPUTER MATCHING AGREEMENTS

01. The computer matching agreement, in accordance with Section 552a(o) of the Privacy Act of 1974, as amended, will have the following information:
 - 1) the purpose and legal authority for conducting the matching program;
 - 2) justification for the matching program and anticipated results;
 - 3) description of the records to be matched;
 - 4) projected starting and completion dates of the matching program;
 - 5) procedures for providing notice to individuals that information provided by them may be subject to verification through matching programs;
 - 6) procedures for verifying information produced in matching programs;
 - 7) procedures for the retention and timely destruction of identifiable records created by the recipient agency in the matching program;
 - 8) procedures for ensuring the administrative, technical, and physical security of the records matched and the results of such programs;
 - 9) prohibitions on duplication and disclosure of records;
 - 10) procedures governing the use by a recipient agency of records provided in the matching program including return or destruction of records;
 - 11) information on assessments made regarding the accuracy of the records used in the matching program, if available;
 - 12) statement that the Comptroller General may have access to all records of a recipient agency necessary in order to monitor or verify compliance with the agreement;
 - 13) a cost-benefit analysis that details the requesting agency's anticipated benefit as a result of the matching program; and
 - 14) as appropriate, provide samples of applicable agency notices.
02. The requesting agency will be provided the matching agreement for signature by the agency head or other delegated official authorized to request data. Once signed by that agency, please e-mail the signed/scanned documents to:

Klaudia K. Villegas, DIFSLA Program Manager
IRS - Office of Privacy, Governmental Liaison, Disclosure and Safeguards
300 N. Los Angeles Street, Mail Stop 1020
Los Angeles, CA 90012
Klaudia.K.Villegas@irs.gov
03. The requesting agency will provide a cost/benefit analysis and a sample of the agency's notice(s) used to inform individuals applying for and receiving benefits that the matching program is being conducted.

04. The Service will receive the signed agreements from the requesting agency. After the Service obtains the signature of its approving official; approval of the matching agreement from the Data Integrity Board of the Department of Treasury and forwards copies of the matching agreement to the appropriate Congressional Committees, a copy of the signed matching agreement will be returned to the requesting agency.
05. The agreement will remain in effect for a period not to exceed 18 months and may be renewed for an additional 12 months.

Section 7. REIMBURSABLE AGREEMENT

01. All work done by the Service under this matching program will be performed on a cost reimbursable basis. In general, non-government agencies as defined in IRS' Chief Financial Officer's Guidelines must pay in advance at the beginning of each Federal Fiscal Year. State and local government agencies are defined as non-government agency. Federal agencies billing will be at least quarterly, and may be monthly
02. In addition to the matching agreement, the Service will prepare an original Form 14417, Reimbursable Agreement – Non – Federal Entities or Forms 7600A and B Interagency Agreement (IAA)-Agreement Between Federal Agencies, upon receipt of and approval of an application from an agency. The requesting agency will receive an electronic Reimbursable Agreement. The requesting agency will complete the Reimbursable Agreement in accordance with accompanying instructions. Agencies must provide their Employer Identification Number (EIN) and DUNNS' number which may also be referred to as a Taxpayer Identification Number (TIN), in the space provided. Federal agencies must also provide their Agency Location Code (ALC).
03. When IRS receives the signed documents from the agency, we will assign an agency code, agency abbreviation and customer number (used by IRS Accounting Section) to be used when making requests.
04. Upon receipt of the signed Computer Matching Agreement; signed Form 14417 or Form 7600 A and B, payment and approved Safeguard Security Report, (SSR), the agency may begin requesting tax return information.
05. Agencies need not submit their entire database of current applicants on a monthly basis, yet should submit it once a year only to verify income most recently received, and should, on a monthly basis, only submit new applicants for that monthly period to eliminate unnecessary costs.

Section 8. SAFEGUARDS AND RECORD KEEPING REQUIREMENTS

01. All tax return information obtained under Section 6103(l)(7) of the Code is subject to safeguarding, record keeping, and reporting requirements of Section 6103(p)(4) of the Code. (Namely, information received from the Service and the Social Security Administration.) Information on the implementation of these statutory requirements may be found in IRS Publication 1075, Tax Information Security Guidelines for Federal, State and Local Agencies (as revised). The internet address is <http://www.irs.gov>. Search for the keyword

“Safeguards”. Tax return information does not lose its character as tax return information simply because the accuracy of the data has been “verified” by a third party. Rather, agencies should look to the source of the data as the determinant of whether information must be treated as tax return information. If the IRS has provided data from its records, then the data is tax return information. If a third party provides data from their records, the data provided is not considered to be tax return information. The third party cannot simply attest to the accuracy of the data submitted, but must provide data from their own records in order for the data to be considered “independently verified” and thus not subject to the safeguard requirements. Since tax return information must be safeguarded in accordance with the provisions of Section 6103(p)(3) of the Code, it is necessary to accurately categorize the information as to its source.

02. If the tax return information becomes a part of the agency’s case file regarding a specific taxpayer, because physical separation is impractical, the entire case file must be safeguarded. These files should be clearly labeled to indicate that Federal tax information is included and care should be taken to remove all such tax return information, when appropriate, to preclude access by unauthorized persons.
03. All computers and computer systems which process, store, or transmit tax return information must meet or exceed standards identified in Section 9.0 Computer System Security of IRS Publication 1075, *Tax Information Security Guidelines for Federal, State and Local Agencies (as revised)*.
04. Each agency which receives tax return information pursuant to Section 6103(l)(7) of the Code must submit a Safeguard Procedures Report (SSR) at least 90 days prior to the initial scheduled receipt of tax return information. The most current template may be requested by sending an e-mail to **SafeguardReports@irs.gov**. The SSR shall detail the security afforded the tax return information, the individuals who may request and have access to the tax return information, the flow of the tax return information once the agency has received it, as well as other information which will give a comprehensive picture of the need for, the use of, and the disposal of the tax return information. IRS Publication 1075, *Tax Information Security Guidelines for Federal, State and Local Agencies (as revised)*, gives additional information about the SSR and may be obtained by sending an e-mail to **SafeguardReports@irs.gov**, or by visiting **<http://www.irs.gov>**, search keyword: Safeguards.
05. The agency must update and submit the SSR annually to encompass any changes that impact the protection of tax return information. Example changes include but are not limited to:
 - New data exchange agreements;
 - New computer equipment, systems, or applications (hardware or software);
 - New facilities; and
 - Organizational changes, such as moving IT operations to a consolidated data center from an embedded IT operation

The following information must be updated in the SSR to reflect updates or changes regarding the agency or regarding safeguarding procedures within the reporting period:

- Changes to information or procedures previously reported
- Current annual period safeguard activities
- Planned actions affecting safeguard procedures
- Agency use of contractors (non-agency employees)

SSR Update Submission Date

The SSR submission and all associated attachments must be sent annually to identify changes to safeguarding procedures, including:

- Submission due dates are defined according to geographic locations or if the organization is a federal agency.
- The annual update portion of the SSR should include a description of updates or changes that have occurred during the applicable reporting period.

SSR Due Dates

| | Reporting Period | SSR Due |
|---|--------------------------------|--------------|
| Federal Agencies | | |
| All Federal Agencies | January 1 through December 31 | January 31 |
| All State Agencies and Territories | | |
| AK, AL, AR, AS, AZ, CA | February 1 through January 31 | February 28 |
| CNMI, CO CT DC, DE, FL, GA | March 1 through February 28 | March 31 |
| GU, HI, IA, ID, IL, IN, KS | April 1 through March 31 | April 30 |
| KY, LA, MA, MD, ME, MI | May 1 through April 30 | May 30 |
| MN, MO, MS, MT, NE | June 1 through May 31 | June 30 |
| NC, NH, NJ, NM, NV, NY | July 1 through June 30 | July 31 |
| ND, OH, OK, OR | August 1 through July 31 | August 31 |
| PA, PR, RI, SC, SD, TN | September 1 through August 31 | September 30 |
| TX, UT, VA, VI, VT, WA | October 1 through September 30 | October 31 |
| WI, WV, WY | November 1 through October 31 | November 30 |

- Pursuant to Section 6103(p)(4) of the Code, the Service has the authority to ensure compliance with applicable laws and regulations through the conduct of safeguard reviews of all recipient agencies at the Federal, State, and local levels.

Section 9. LIMITATIONS

01. The tax return information provided by the IRS will be used by the agency only to determine eligibility for, or the correct amount of, benefits under these programs. The agencies may not use the information in any manner or for any purpose not consistent with that authorized use under Section 6103(l)(7) of the Code. Any secondary use is specifically prohibited and may subject offending officials to the imposition of criminal and/or civil penalties. **Tax return information cannot be disclosed to contractors; see Section 3. Authority.**
02. The Secretary shall disclose tax return information only for purposes of, and to the extent necessary in, determining eligibility for, or the correct amount of, benefits programs listed in Section 3 of this document. Agencies which receive tax return information pursuant to Section 6103(l)(7) of the Code may not reduce, suspend, terminate or deny aid or benefits until the agency has taken steps to independently verify the information, as provided for by the Section 552a(p) of the Privacy Act of 1974, as amended. (See Section 801 for additional guidance in this area.)
03. Access to tax return information must be restricted to the agency employees whose duties require access for the purpose for which the disclosure to the agency was made. The agency must evaluate which employees require such access before the tax return information is disclosed. An employee may need to know some information, however, it does not mean that the employee needs to know all the tax return information provided to the agency. Access must be strictly limited and tax return information must be separated so an employee only sees what he or she needs to know. tax return information must be kept separate from other information to avoid commingling that may allow individuals access to information they do not need to know. **Section 6103(l)(7) of the Code does not allow recipient agencies to disclose tax return information to contractors, Native American Tribal Governments or other State agencies.**
04. The agency will strictly follow the safeguards required by the IRS in protecting tax return information. Safeguard standards prescribed in IRS Publication 1075, *Tax Information Security Guidelines for Federal, State, and Local Agencies*, must be followed.
05. Officers and employees of Federal, State, and local agencies who are entitled to access tax return information must not access it except to the extent necessary to achieve the purpose of the match and must not disclose this tax return information to any other officer or employee within the agency whose official duties do not require this tax return information to determine eligibility for, or the correct amount of, benefits for the programs specified in their matching agreement.
06. Officers and employees of Federal, State, and local agencies who inspect or disclose tax return information in a manner not authorized by Section 6103(l)(7) of the Code are subject to the criminal and civil penalty provisions of Sections 7213 and 7213A of the Code, and of 18 USC Section 1030(a)(2). In addition, Federal agencies and State employees could be required to defend a civil damages action under Section 7431 of the Code.

07. Willful, unauthorized inspections or disclosures of tax return information must be reported to the Treasury Inspector General for Tax Administration (TIGTA) and to the Office of Safeguards within 24 hours of identification of an incident potentially involving tax return information, following procedures, including TIGTA and Safeguards contact information, outlined in IRS Publication 1075, Section 10.0 *Reporting Improper Inspections or Disclosures*.
08. Agencies receiving tax return information must immediately notify the IRS' DIFSLA Project Manager if they receive tax return information beyond that which is normally released to them under the DIFSLA program.

Section 10. INPUT FILE

01. Each agency must submit an input file to receive information from the Service. IRS will only accept state input files via SDT.

Note: The information for a tax year is available from July to June. The query of the same subject will produce the same results during that 12-month period. Therefore, it is not necessary to submit the entire database of clients every month since the information in the database will produce the same results. Accordingly, some state agencies submit the lists of new clients monthly and their entire database on an annual basis. Other agencies choose to submit their requests once per year. Please take this into consideration when determining your submission schedule. If you have any questions contact (213)372-4274.

- Incoming request file name must be in the following format: AA123DIFSLAyyyycc.txt, AA = state abbreviation, 123 = agency number, yyyy = tax processing year, and cc = cycle.
- See Section 11 for control file naming convention.

02. Shown below is the Record Layout for Input/Tickler Files. The file is 134 characters:

| Field Positions | Field Name/Description | Field Length |
|-----------------|--|--------------|
| 1-3 | Agency Code – Three digit number. See Attachment #3 REQUIRED. This identifies the agency that originated the request. The three digit number is assigned by the Service when a formal application is approved. Please see Attachment 3 for your agency code. | 3 |
| 4 | Filler REQUIRED. Blank fill this position. | 1 |
| 5-7 | Tax Year Code REQUIRED. Enter “F01” into these positions (numeric zero not an alpha 0). | 3 |
| 8-17 | Filler REQUIRED. Blank fill these positions. | 10 |
| 18 | New Record Indicator REQUIRED. Enter “N” into this position. | 1 |

| Field Positions | Field Name/Description | Field Length |
|-----------------|---|--------------|
| 19 | Request Type REQUIRED. Enter "E" into this position | 1 |
| 20-21 | Document Type REQUIRED. Enter "99" into these positions | 2 |
| 22 | Primary TIN Validity Indicator REQUIRED. Enter "0" (zero) into this position. | 1 |
| 23 | Secondary TIN Validity Indicator REQUIRED. Enter "0" (zero) into this position. | 1 |
| 24-32 | Primary TIN REQUIRED. Enter the SSN of the requested individual. This field must be ALL NUMERICS. | 9 |
| 33 | Filler REQUIRED. Insert a blank into this position. | 1 |
| 34-42 | Secondary TIN REQUIRED. Enter the SSN of the individual's spouse. This field must be ALL NUMERICS, if present. Otherwise, zero fill. IRS does not provide any matching data on this SSN. | 9 |
| 43-49 | Assistance Codes REQUIRED. Enter the code(s) for the assistance program(s) requesting information. Left justify and blank fill. This code represents the program(s) requesting return information. The field may contain up to seven codes. Federal agencies requesting information for quality control purposes should use code 9 plus the code representing the assistance program being monitored. 1 = a State program funded under part A of title IV of the Social Security Act 2 = Medicaid 3 = SSI Benefits 4 = Cash Assistance 5 = Unemployment Compensation 6 = Food Stamps 7 = State Supplementary Payments 8 = Veterans' Benefits 9 = Federal Quality Control | 7 |
| 50-53 | Name Control 1 REQUIRED. Enter the first four letters of the last name. Left justify and blank fill if the name is less than four letters. Alpha characters/capital letters only, special characters are not accepted. | 4 |

| Field Positions | Field Name/Description | Field Length |
|-----------------|---|--------------|
| 54-57 | <p>Name Control 2</p> <p>REQUIRED. If the Secondary TIN is present (pos 29-37), Name Control 2 is REQUIRED. Enter the first four letters of the Secondary TIN's last name. Left justify and blank fill. Alpha characters/ capital letters only, special characters are not accepted. IRS does not provide any matching data on Name Control 2.</p> <p>OPTIONAL. If the Secondary TIN is not present, blank fill.</p> | 4 |
| 58-78 | <p>Requesting Agency Information</p> <p>OPTIONAL. Provided for Requesting Agency use. It is an optional information field. If used, the information will be duplicated and returned on the IRS information document (positions 411-431)</p> | 21 |
| 79-88 | <p>Filler</p> <p>REQUIRED. Blank (alpha) fill these positions.</p> | 10 |
| 89 | <p>D3 File Indicator</p> <p>REQUIRED. Specify preference for D3 invalid file. Blank = create file. S = suppress file</p> | 1 |
| 90-92 | <p>Agency Abbreviation Code</p> <p>REQUIRED. This identifies the Agency which originated the request. The 2 alpha state abbreviations or 2 alpha state abbreviations and 1 numeric code is assigned by the Service when a formal application is approved. Left justify and blank fill if the abbreviation is less than three characters. Federal agencies will have 3 alpha characters only. See Attachment 2, for appropriate agency's abbreviation code.</p> | 3 |
| 93-96 | <p>Filler</p> <p>REQUIRED. Blank (alpha) fill these positions.</p> | 4 |
| 97 | <p>Requested Output (State Agencies via SDT ONLY and Federal agencies via Connect Direct). Tape cartridges are no longer available. Please leave this field blank.</p> | 1 |
| 98-134 | <p>Filler</p> <p>REQUIRED. Blank fill these positions.</p> | 37 |

All records in the DIFSLA data file should be in the format that is specified in this handbook. Do not add the record count or other trailer information in the data file. Adding additional information will create errors in the file. Files that have an error rate greater than 5% will not process successfully.

Section 11. INPUT FILE TRANSMITTAL INFORMATION:

01. A file with key information will be submitted with the tickler file, in a plain text file with the file extension “cntl.txt”
 - Incoming control file name must be in the following format: AA123DIFSLAyyyycc.cntl.txt, AA = state abbreviation, 123 = agency number, yyyy = tax processing year, and cc = cycle.
02. Each “cntl.txt” file must contain the following information:
 - a) Project Name: DIFSLA;
 - b) Submitting Agency name;
 - c) Assigned Agency Code;
 - d) Exact number of records on the entire file; and
 - e) Name and Telephone Number of an individual within the requesting agency who can aid in reconciling data processing problems.
03. The record layout for the cntl.txt file that contains the above-mentioned data is as follow:

| Field Positions | Field Name/Description | Field Length |
|-----------------|--|--------------|
| 1-6 | Program name (DIFSLA) | 6 |
| 7 | REQUIRED. Blank fill this position | 1 |
| 8-12 | Agency Code - State abbreviation and 3-digit code | 5 |
| 13 | REQUIRED. Blank fill this position | 1 |
| 14-23 | Total record count – right justified | 10 |
| 24 | REQUIRED. Blank fill this position | 1 |
| 25-49 | First and Last name (contact person) | 25 |
| 50 | REQUIRED. Blank fill this position | 1 |
| 51-60 | Telephone number, including area code no “()” or spaces | 10 |

04. An agency’s input file will be retained for approximately 90 days. After that time, the input file will be electronically erased.

Section 12. OUTPUT FILES OVERVIEW

01. The output files are **ONLY** available through the SDT Project application (Tumbleweed) for state agencies. You must have installed the application, received the appropriate voucher number and digital certificate (IdenTrust/ACES Corporation or Self-generated SSH key pair) to retrieve your output files from the Service. Federal agencies will continue to receive their data via Connect:Direct. Please contact the DIFSLA Project Manager for additional information.

02. Agencies may submit one file for processing per month, except for January. You will receive up to 4 output files placed in your SDT Folder:

- File 1 will contain the invalid requests (D3) with an extension of “txt.”
- File 2 will be another D3 but with an extension of “cntl.txt.” This file will contain the record count of invalid requests.
- File 3 – D9 with an extension of “txt” will contain the records we were able to find document(s)
- File 4 with an extension of “cntl.txt” will contain the record count in the D9 file.

Agencies electing not to receive the D3 file **should enter an “S” in position 89** of their Input file and only the D9 files will be placed in your SDT folder for retrieval. Section 16 – Output File for D9 Report will provide the field positions and field name/description.

03. The Service will initially validate all SSNs and Name Controls provided by the requesting agency against the NAP DM1 file prior to running the agency’s input against the IRMF. All records that do not pass the NAP DM1 validation process, as well as invalid agencies code, SSNs not all numeric or Name Controls not meeting specifications, will be captured on the D3 file.
04. All records that passed the diagnostic and NAP DM1 validation processes are matched against the IRMF. These records represent tax return information reported by the payers or “no match” when no information is available or information available is not authorized for disclosure. The records are returned on the Information (D9) file.

Section 13. UNPROCESSED RECORDS (D1 FILE)

01. The agency input file must follow the specified format exactly. Each file is processed through a diagnostic program to assure that it meets the format requirements. Any file that does not meet the format requirements or the number of records in error equal more than 5% of the total record count, will be returned to the requesting agency unprocessed.
02. If the electronic file is returned due to failing the diagnostic program, a copy of the diagnostic report number 405-DD-40 will be sent to you via your agency’s group e-mail address.
03. Once the Service accepts your input file electronically, you will be notified via your agency’s group-e-mail address.
04. UNPROCESSED RECORDS (D1 File) DIAGNOSTIC REPORT

The following report will be sent to you electronically using the agency's group e-mail address.

DIAGNOSTIC REPORT FOR _____ AGENCY CODE _____

P/R/F: 405-DD-40 DIFSLA – PROGRAM DATE _____

JOB: I4A5DDPD

CYCLE: IAM200029W.VOP05 VOLUME NAME 31461

DATA SET NAME DIFSLA

REQUESTED OUTPUT

| RECORDS INPUT | | ERROR RECORDS (1-4) | | GOOD RECORDS |
|------------------|---|------------------------|---|-----------------|
| ERROR CODE 1 | 0 | ERROR CODE A | 0 | 0 |
| ERROR CODE 2 | 0 | ERROR CODE B | 0 | |
| ERROR CODE 3 | 0 | ERROR CODE E | 0 | |

ERROR CODE KEY

ERROR CODE 1 – INVALID AGENCY CODE

ERROR CODE 2 – INVALID AGENCY ABBREVIATION

ERROR CODE 3 – PRIMARY TIN NOT ALL NUMERIC

ERROR CODE 4 – NAME CONTROL-ONE MISSING OR IN ERROR

ERROR CODE A – SECONDARY TIN NOT ALL NUMERIC

ERROR CODE B – NAME CONTROL-TWO MISSING OR IN ERROR

ERROR CODE E – INVALID ASSISTANCE CODES

*****FILE TO BE RETURNED, BAD HDR2 INFORMATION*****

Section 14. OUTPUT FILE SPECIFICATIONS

Beginning July 1, 2009, the Output File changed from 121 to 134 bytes.

Section 15. INVALID RECORDS - D3 FILE (Version 2.2 as of 5-19-2009)

FILE DESCRIPTION - Field Position has increased from 121 to 134.

This essay format refers to relative data placement positions, while the physical data address in the file begins with zero. All information, except position 134 which provides the reason for the record's elimination from processing, is duplicated from the agency's request record. If any of the default values were incorrect, they have been corrected.

Record Format - this essay format refers to relative data placement positions, while the physical data address in the file begins with zero.

| ****D3 OUTPUT FILE DESCRIPTION**** | | |
|------------------------------------|--|--------------|
| Field Positions | Field Name/Description | Field Length |
| 1-3 | Agency Code The assigned Agency Code which represents the originator of the request. See Attachment 3 – Agency Code. | 3 |
| 4 | Filler Blank (alpha) filled. | 1 |
| 5-7 | Tax Year Code F01 | 3 |
| 8-12 | Filler Blank (alpha) filled. | 5 |
| 13 | New Record Indicator “N” | 1 |
| 14 | Request Type “E” | 1 |
| 15-16 | Document Type “99” | 2 |
| 17 | Primary TIN Validity Indicator “0” (zero) | 1 |
| 18 | Secondary TIN Validity Indicator “0” (zero) | 1 |
| 19-27 | Primary TIN TIN of the primary account holder. | 9 |
| 28 | Filler Blank (alpha) filled | 1 |

| ****D3 OUTPUT FILE DESCRIPTION**** | | |
|------------------------------------|--|--------------|
| Field Positions | Field Name/Description | Field Length |
| 29-37 | Secondary TIN TIN of the spouse or secondary account holder from the input record (if valid). If submitted TIN is invalid or Name Control 2 was blank, it will be set to zeros (numeric). | 9 |
| 38-44 | Assistance Codes The assistance program code(s) for which the request is being made. Duplicated from positions 43-49 of the input record. | 7 |
| 45-48 | Name Control 1 The first four (4) characters (alpha only) of the last name associated with the Primary TIN. If less than 4 characters, left justified and blank filled. | 4 |
| 49-52 | Name Control 2 The first four (4) characters (alpha only) of spouse's last name, if Secondary TIN is present. Otherwise, blank filled. | 4 |
| 53-73 | Requesting Agency Information Agency supplied information. Duplicated from positions 58-78 of the input record. | 21 |
| 74-84 | Filler Blank (alpha) filled | 11 |
| 85-87 | Agency Abbreviation/Code This identifies the Agency which originated the request. Duplicated from positions 90-92 of the input record. | 3 |
| 88 | Filler Blank (alpha) filled. | 1 |
| 89-91 | Agency Code The assigned Agency Code which represents the originator of the request. Duplicated from positions 1-3 of the input record. See Attachment 3 – Agency Code. | 3 |
| 92 | Requested Output The code which identifies the desired medium for output. Duplicated from the input record (position 97). State Agencies via SDT ONLY and Federal agencies via Connect Direct). | 1 |
| 93-133 | Filler Blank filled | 41 |

| ****D3 OUTPUT FILE DESCRIPTION**** | | |
|------------------------------------|---|--------------|
| Field Positions | Field Name/Description | Field Length |
| 134 | <p>Error Code</p> <p>Code indicating the type of error that was encountered during the diagnostic or TIN validation process.</p> <p>1 = Invalid Agency Code 2 = Invalid Agency Abbreviation 3 = Primary TIN not all numeric 4 = Primary Name Control (Name Control 1) missing or in error 7 = No Match-Primary</p> | 1 |

Section 16. OUTPUT FILE FOR D9 REPORT (Version 2.2 as of 5-19-2009)

01. Shown below is the new Record Layout's Output File for the D9 Report. Dept of Veteran's Affairs receives their file with specifically requested processing.

| ****D9 OUTPUT FILE DESCRIPTION**** | | |
|------------------------------------|--|--------------|
| Field Positions | Field Name/Description | Field Length |
| 1-9 | <p>Primary Payee TIN</p> <p>Primary SSN from input record.</p> | 9 |
| 10-13 | <p>Primary Payee</p> <p>Name Name Control (alpha) from input record.</p> | 4 |
| 14-16 | <p>Agency Code (Requester)</p> <p>Assigned Agency Code. See Attachment 3 – Agency Code.</p> | 3 |
| 17-20 | <p>Tax Year (Current)</p> <p>CONSTANT. "2017" represents the year in which the income was paid and/or reported.</p> | 4 |
| 21-40 | <p>Payee Account Number</p> <p>The number assigned to the taxpayer's account by the payer. On occasion, the taxpayer's SSN is also used as the account number. This field is not verified by IRS, information is provided exactly as supplied by payer.</p> | 20 |
| 41-80 | <p>Payee Name Line 1</p> <p>The name of the primary taxpayer as reported on the information document. If less than 40 characters, left justified and blank filled.</p> | 40 |
| 81 -20 | <p>Payee Name Line 2</p> <p>The remainder of the primary taxpayer name, if more than 40 characters, or the name of the secondary taxpayer. Left justified and blank filled.</p> | 40 |

| ****D9 OUTPUT FILE DESCRIPTION**** | | |
|------------------------------------|--|--------------|
| Field Positions | Field Name/Description | Field Length |
| 121-160 | Payee Mailing Address The mailing address of the taxpayer, left justified and blank filled. | 40 |
| 161-200 | Payee City The taxpayer's city, left justified and blank filled. | 40 |
| 201-202 | Payee State The taxpayer's State as abbreviated by the U.S. Postal Service or .b = foreign country ** = no valid State code | 2 |
| 203-211 | Payee ZIP Code The payee's ZIP Code. If only 5 digits, left justified and zero filled. | 9 |
| 212-22 | Payer TIN The payer's EIN or SSN. | 9 |
| 221-260 | Payer Name Line 1 The name of the payer of the income, left justified and blank filled. | 40 |
| 261-300 | Payer Name Line 2 Extra name line for the payer of the income or transfer agent if applicable. Left justified and blank filled. | 40 |
| 301-340 | Payer Address The payer's address, left justified and blank filled. | 40 |
| 341-380 | Payer City/State/Zip Code The payer's city, state and zip code, left justified and blank filled. | 40 |
| 381 | Document Source Code indicating the type of media used to report the document information. P = Paper Source T = Magnetic Media/Electronic Source | 1 |
| 382-383 | Document Code Code that indicates the type of document on which the income was reported. See Attachment 4 for explanation of codes. | 2 |
| 384 | Reserved CONSTANT. Blank (alpha) filled. | 1 |
| 385 | Amended Return Indicator 1 (numeric) = amended information return blank (alpha) = original information return | 1 |

| ****D9 OUTPUT FILE DESCRIPTION**** | | |
|------------------------------------|---|--------------|
| Field Positions | Field Name/Description | Field Length |
| 386-394 | Select SSN SSN used to locate income information document on IRMF. | 9 |
| 395-401 | Assistance Codes Duplicated from input record (positions 43-49). | 7 |
| 402-405 | Name Control 1 Primary Name Control duplicated from input record (positions 45-48). | 4 |
| 406-409 | Name Control 2 Duplicated from input record (positions 54-57). | 4 |
| 410-430 | Requesting Agency Information Duplicated from input record (positions 58-78). | 21 |
| 431 | Reserved Blank (alpha). | 1 |
| 432 | Error Code (Secondary SSN) Code indicating the type of error that was encountered during diagnostic or primary TIN validation process. The error code may appear for the secondary TIN even though no income information is provided for this number. *5 = RESERVED FOR FUTURE USE *6 = RESERVED FOR FUTURE USE *8 = RESERVED FOR FUTURE USE *9 = RESERVED FOR FUTURE USE *A = Secondary TIN not all numeric *B = Secondary Name Control (Name Control 2) in error *C = RESERVED FOR FUTURE USE *D = RESERVED FOR FUTURE USE *E = Assistance Code(s) Invalid *F = No Match-Secondary * Information only. These codes will not cause a record to be rejected. | 1 |
| 433 | Requested Output REQUIRED. Blank fill this position. (Tape cartridges are no longer available) | 1 |
| 434-436 | Income Indicator 1 Code which indicates the type of income reported. See Attachment 4 for definition of codes. | 3 |

| ****D9 OUTPUT FILE DESCRIPTION**** | | |
|------------------------------------|---|--------------|
| Field Positions | Field Name/Description | Field Length |
| 437-448 | Income Amount <i>All income amounts are in dollars only (cents are dropped), however, a minus sign may appear in the first position of the field to indicate a negative (loss) amount. Amount of income reported or 0 (numeric) if DOC CODE (pos 382-384) = **.</i> | 12 |
| 449-451 | Income Indicator 2 Code which indicates the type of income reported or blank (alpha) filled if no information available. | 3 |
| 452-463 | Income Amount 2 Amount of income reported or 0 (numeric) filled if no information available. | 12 |
| 464-466 | Income Indicator 3 Code which indicates the type of income reported or blank (alpha) filled if no information available. | 3 |
| 467-478 | Income Amount 3 Amount of income reported or 0 (numeric) filled if no information available. | 12 |
| 479-481 | Income Indicator 4 Code which indicates the type of income reported or blank (alpha) filled if no information available. | 3 |
| 482-493 | Income Amount 4 Amount of income reported or 0 (numeric) filled if no information available. | 12 |
| 494 | Income Indicator 5 Code which indicates the type of income reported or blank (alpha) filled if no information available. | 3 |
| 497-508 | Income Amount 5 Amount of income reported or 0 (numeric) filled if no information available. | 12 |
| 509-511 | Income Indicator 6 Code which indicates the type of income reported or blank (alpha) filled if no information available. | 3 |
| 512-523 | Income Amount 6 Amount of income reported or 0 (numeric) filled if no information available. | 12 |
| 524-526 | Income Indicator 7 Code which indicates the type of income reported or blank (alpha) filled if no information available. | 3 |

| ****D9 OUTPUT FILE DESCRIPTION**** | | |
|------------------------------------|---|--------------|
| Field Positions | Field Name/Description | Field Length |
| 527-538 | Income Amount 7 Amount of income reported or 0 (numeric) filled if no information available. | 12 |
| 539-541 | Income Indicator 8 Code which indicates the type of income reported or blank (alpha) filled if no information available. | 3 |
| 542-553 | Income Amount 8 Amount of income reported or 0 (numeric) filled if no information available. | 12 |
| 554-556 | Income Indicator 9 Code which indicates the type of income reported or blank (alpha) filled if no information available. | 3 |
| 557-568 | Income Amount Amount of income reported or 0 (numeric) filled if no information available. | 12 |
| 569 | Non-Payment Indicator 1 Additional data regarding payment information. Explanations of codes are provided in Attachment 4 with the respective DOC CODE. | 1 |
| 570-571 | Non-Payment Indicator 2 Additional data regarding payment information. Explanation of codes is provided in Attachment 4 with the respective DOC CODE. | 2 |

Section 17. INQUIRIES

- 01. Any questions regarding this program may be addressed to the IRS DIFSLA Program Manager, Klaudia K. Villegas at (213) 372-4274; e-mail at Klaudia.K.Villegas@irs.gov.
- 02. SDT Customer Support Procedures: If you have technical questions, issues or concerns regarding Secure Data Transfer SDT, please use the following steps 1-3 to submit your inquiry via e-mail:

To submit an SDT Customer Support request, follow Steps 1-3 below:

- Step 1:** Create an e-mail and enter the following in the subject line: **SDT Customer Support Request from SS### ***
- Step 2:** Complete items 4-7 below. Do not change items 1-3. Then cut and paste the complete list, numbers 1-7, into the body of your email.
 - 1. Customer Directory Record: **CD62946, Note: IRS ESD, Please attach this email to the KISAM ticket and assign to “OPERATIONS SVCS SECURE DATA TRANSFER SUPPORT”**
 - 2. Last Name: **STATE**

3. First Name: **AGENCY**
4. SDT Agency Code (SS###)*:
5. State the question or describe the issue needing resolution:
6. IRS File Name (if applicable)**:
7. Requestor's Name & Contact Info:

Step 3: Submit the request to the Enterprise Help Desk by sending the e-mail to:
it-uns.enterprise.service.desk@irs.gov

* Insert your agency code wherever you see SS###. If you need help, contact the DIFSLA Program Manager at (213) 372-4274.

Important

- Do not remove the “Note to IRS ESD” after item 1.
- Do not change the entries in items 1 through 3 – this information is used to route your request to the proper team for resolution.
- Send a courtesy copy of the customer support request email to your local GL or other established point of contact (POC) within IRS.
- You will receive an automated response with a ticket number; keep this ticket number as reference for any follow-up actions that may be needed.

Note: the automated response will contain a web site and phone number for further communication. These are meant for internal use only. External customers should contact their local GL or other established point of contact (POC) within IRS if they have additional questions or need to follow up on a request.

Please allow 2 business days for a response from the SDT technical team.

ATTACHMENT 1

PROCESSING SCHEDULE

01. Input files must be received by the dates specified below in order for the Service to process the file in the corresponding month. **If the input file is received after the deadline for submission, the file will not be processed that month.**
02. You will receive notification via your agency's group e-mail address when your output files are available for retrieval.
03. Output files are available up to 10 days after notification. If files are not retrieved, they will be removed from your SDT folder and you must request the files to be "reposted." Please use the procedures in Section 17.2 to have the files re-posted to your agency's folder.
04. Shown below is the Processing Cycle Schedule for Tax Year 2017, which runs from July 2018 through June 2019. Please make sure that your files are submitted in a timely manner.
05. Input files received after the requested due date will **not** be processed. The file(s) will be deleted from the SDT server.

DIFSLA PROCESSING SCHEDULE TAX YEAR 2017

| CALENDAR MONTH | PROCESSING CYCLE | REQUEST DUE DATE | EXTRACT RUN DATES | SCHEDULED POST DATE TO SDT FOLDER |
|----------------|----------------------------|------------------|-------------------|-----------------------------------|
| July 2018 | 201729 | 07-(09-12)-18 | 07-(13-20)-18 | 07-24-18 |
| Aug 2018 | 201733 | 08-(06-09)-18 | 08-(10-17)-18 | 08-21-18 |
| Sept 2018 | 201737 | 09-(03-06)-18 | 09-(07-14)-18 | 09-18-18 |
| Oct 2018 | 201741 | 10-(01-04)-18 | 10-(05-12)-18 | 10-16-18 |
| Nov 2018 | 201745 | 10-(29-11/01)-18 | 11-(02-09)-18 | 11-13-18 |
| Nov 2018 | 201749 | 11-(26-29)-18 | 11-(30-12/07)-18 | 12-10-18 |
| Dec 2018 | 201752 | 12-(17-20)-18 | 12-(21-28)-18 | 01-02-19 |
| Jan 2019 | DARK MONTH – NO PROCESSING | | | |
| Feb 2019 | 201707 | 02-(04-07)-19 | 02-(08-15)-19 | 02-19-19 |
| Mar 2019 | 201711 | 03-(04-07)-19 | 03-(08-15)-19 | 03-19-19 |
| Apr 2019 | 201715 | 04-(01-04)-19 | 04-(05-12)-19 | 04-16-19 |
| May 2019 | 201719 | 04-(29-05/02)-19 | 05-(03-10)-19 | 05-14-19 |
| May 2019 | 201723 | 05-(27-30)-19 | 05-(31-06/07)-19 | 06-11-19 |
| June 2019 | 201726 | 06-(17-20)-19 | 06-(21-28)-19 | 07-02-19 |

ATTACHMENT 2

AGENCY ABBREVIATIONS

This alpha and alpha/numeric code represents the agency's name as assigned by IRS. If the code is less than 3 characters, left justify and blank fill (Input file position 90-92).

| <u>Agency Name</u> | <u>Code</u> | <u>Agency Name</u> | <u>Code</u> |
|---|-------------|---|-------------|
| Housing and Urban Development | HUD | Missouri Dept. of Social Services..... | MO |
| Veterans Benefits Administration | VBA | Montana Dept. of Public Health and | |
| Veterans Health Administration | VHA | Human Services..... | MT |
| Social Security Administration | SSA | Nebraska Dept. of Health & Human | |
| | | Services System | NE |
| Alabama Dept. of Human Resources | AL | Nevada Dept. of Human Services | NV |
| Alabama Medicaid Agency..... | AL2 | New Hampshire Dept. of Health and | |
| Alaska Dept. of Health/Social Services..... | AK | Human Services..... | NH |
| Arizona Dept. of Economic Security | AZ | New Jersey Dept. of Human Services..... | NJ |
| Arizona Health Care Cost Containment | | New Mexico Human Services Dept..... | NM |
| System | AZ2 | New York Office of Temporary & Disability | |
| Arkansas Dept. of Human Services | AR | Assistance..... | NY |
| California Dept. of Social Services..... | CA | North Carolina Dept. of Health & Human | |
| Colorado Dept. of Human Services..... | CO | Services | NC |
| Connecticut Dept. of Social Services..... | CT | North Dakota Dept. of Human Services..... | ND |
| Delaware Dept. of Health & Social Services.. | DE | Ohio Dept. of Job & Family Services..... | OH |
| District of Columbia Dept. of Human | | Ohio Department of Medicaid | OH2 |
| Services | DC | Oklahoma Dept. of Human Services | OK |
| Florida Dept. of Children & Families..... | FL | Oregon Dept. of Human Resources | OR |
| Georgia Dept. of Human Resources | GA | Pennsylvania Dept. of Public Welfare..... | PA |
| Guam Dept. of Public Health & Social | | Puerto Rico Dept. of the Family | PR |
| Services | GU | Puerto Rico Dept. of Health | PR2 |
| Hawaii Dept. of Human Services..... | HI | Rhode Island Dept. of Human Services | RI |
| Idaho Dept. of Health and Welfare | ID | South Carolina Dept. of Social Services | SC |
| Illinois Dept. of Human Services | IL | South Dakota Dept. of Social Services | SD |
| Indiana Family & Social Services Admin. | IN | Tennessee Dept. of Human Services | TN |
| Iowa Dept. of Human Services..... | IA | Texas Health & Human Services Comm..... | TX |
| Kansas Dept. of Social/Rehab. Services..... | KS | Utah Division of Health | UT2 |
| Kentucky Cabinet for Families & Children..... | KY | Utah Dept. of Workforce Services | UT |
| Louisiana Dept. of Social Services..... | LA | Vermont Dept. for Children & Family | VT |
| Louisiana Dept. of Health & Hospitals..... | LA2 | Virgin Islands Dept. of Human Svcs..... | VI |
| Maine Dept. of Health & Human Services..... | ME | Virgin Islands Bureau of Health Insurance | |
| Maryland Dept. of Human Resources | MD | and Medical Assistance..... | VI2 |
| Massachusetts Dept. of Transitional | | Virginia Dept. of Social Services | VA |
| Assistance..... | MA | Washington Dept. of Social/Health Svcs | WA |
| Massachusetts Div. of Medical Asst. | MA2 | West Virginia Dept. of Health and Human | |
| Michigan Family Independence Agency | MI | Services | WV |
| Minnesota Dept. of Human Services..... | MN | Wisconsin Dept. of Children and Families | WI2 |
| Mississippi Dept. of Human Services..... | MS | Wisconsin Dept. of Workforce Devlmt..... | WI |
| Mississippi Division of Medicaid | MS2 | Wyoming Dept. of Family Services | WY |

ATTACHMENT 3

AGENCY CODE

The following code represents the agency's name as assigned by IRS. Please include the agency code in all written and electronic communications to the IRS:

| <u>Agency Name</u> | <u>Code</u> | <u>Agency Name</u> | <u>Code</u> |
|--|-------------|---|-------------|
| Federal: | | State: | |
| Veterans Benefits Administration | 698 | Missouri Dept. of Social Services..... | 609 |
| Veterans Health Administration | 694 | Montana Dept. of Public Health and | |
| Social Security Administration | 600 | Human Services | 612 |
| | | Nebraska Dept. of Health & Human | |
| | | Services System | 632 |
| | | Nevada Dept. of Human Services | 661 |
| | | New Hampshire Dept. of Health and | |
| | | Human Services..... | 649 |
| | | New Jersey Dept. of Human Services..... | 605 |
| | | New Mexico Human Services Dept..... | 676 |
| | | New York Office of Temporary & Disability | |
| | | Assistance..... | 607 |
| | | North Carolina Dept. of Health & Human | |
| | | Services | 627 |
| | | North Dakota Dept. of Human Services | 650 |
| | | Ohio Dept. of Job & Family Services..... | 634 |
| | | Ohio Department of Medicaid | 614 |
| | | Oklahoma Dept. of Human Services | 619 |
| | | Oregon Dept. of Human Resources | 670 |
| | | Pennsylvania Dept. of Public Welfare..... | 677 |
| | | Puerto Rico Dept. of the Family | 673 |
| | | Rhode Island Dept. of Human Services | 610 |
| | | South Carolina Dept. of Social Services | 629 |
| | | South Dakota Dept. of Social Services | 668 |
| | | Tennessee Dept. of Human Services | 601 |
| | | Texas Health & Human Services Comm..... | 640 |
| | | Utah Division of Health | 662 |
| | | Utah Dept. of Workforce Services | 628 |
| | | Vermont Dept. for Children & Family | 643 |
| | | Virginia Dept. of Social Services | 620 |
| | | Washington Dept. of Social/Health Svcs | 644 |
| | | West Virginia Dept. of Health and Human | |
| | | Sevices..... | 616 |
| | | Wisconsin Dept. of Children and Families..... | 239 |
| | | Wisconsin Dept. of Health Services | 604 |
| | | Wyoming Dept. of Family Services | 617 |

ATTACHMENT 4

Version 11.3

| The Document Code (DOC Code) (D9 pos 382-384) represents the type of document used by the payer to report the income. | | | | |
|---|--|---|-----------------|--|
| The Income Indicator (pos 435-437, 450-452, 465-467, 480-482, 495-497, 510-512, 525-527, 540-542, and 555-557) reflects the type of income reported. | | | | |
| ** | No Matched Record on IRMF or Record not Authorized for Disclosure | | | |
| 000 | No information provided | | | |
| DOCUMENT CODE | FORM | INCOME INDICATOR | PAPER REFERENCE | DEFINITION |
| 31 | Form 1099-Q | Qualified Tuition Program Payments | | |
| | | 106 | Box 1 | Gross Distribution |
| | | 107 | Box 2 | Earnings (may be negative) - earnings part of qualified tuition program payments made to the designated beneficiary or account owner. Qualified tuition program includes programs established and maintained by private eligible educational institutions. |
| | | 108 | Box 3 | Basis |
| <p><u>Trustee Rollover Indicator</u> Box 4 0...Box not checked 1...Trustee-to- trustee rollover box checked</p> <p><u>Private/State Code</u> Box 5 b/... Neither or multiple boxes checked 1... Private box checked 2... State box checked 3... Coverdell ESA box checked</p> <p>Non-Payment Indicator <u>1</u> (Pos. 570) <u>Designated Beneficiary Code</u> Box 6 1...Recipient is not the designated beneficiary b...Box not checked</p> | | | | |
| Document Code: 32 | Form: W-2 G | Statement of Gambling Winnings | | |
| | | 001 | Box 4 | Federal Income Tax Withheld |
| | | 003 | Box 1 | Gross Winnings - income resulting from wagers. |
| | | 033 | Box 7 | Winnings from Identical Wagers -income from identical wagers. |

| | | | | |
|----------------------------|---|--|--------|--|
| 32 Cont'd | Form W-2-G Statement of Gambling Winnings | | | |
| | <p>Non-Payment Indicator 1 (Pos. 570)</p> <p><u>Type of Wager</u> (Box 3)</p> <p>1 ... Horse Racing</p> <p>2 ... Dog Racing</p> <p>3 ... Jai-alai</p> <p>4 ... State Lottery</p> <p>5 ... Keno</p> <p>6 ... Casino Type Bingo</p> <p>7 ... Slot Machines</p> <p>8 ... Poker Winnings (2017-2009)</p> <p>8... Other (2008)</p> <p>9... Other (2017-2009)</p> <p><u>Date Won</u> (Box 2)</p> <p>YYYYMMDD or Blank</p> | | | |
| 65 | 1065-K1 | Partners Share of Income, Credits, Deductions, etc. | | |
| | | 002 | Box 5 | Interest Income (may be negative) - income from or credited to: accounts (including certificates of deposit and money market accounts) with banks, credit unions and savings and loan associations; building and loan accounts; notes, loans and mortgages; tax refunds; insurance companies if paid or credited on dividends left with the company; bonds and debentures; also arbitrage bonds issued by State and local governments after October 9, 1969; gain on the disposition of certain market discount bonds to the extent of the accrued market discount; U.S. Treasury bills, notes and bonds; U.S. savings bonds which include: total interest when bond is cashed or when bond reaches maturity and no longer earns interest; or yearly increase in the bond(s)' value. |
| | | 008 | Box 6a | Ordinary Dividends (may be negative) - distribution of money, stock, or other property from partnership. |
| | | 025 | Box 7 | Royalties (may be negative) - income from oil, gas, mineral properties, copyrights and patents |
| | | 115 | Box 1 | Ordinary Income K-1 (loss) (may be negative) - share of income from trade or business activities of partnership. |

| | | | | |
|---------------------|--|---|---------|--|
| 65 Cont'd | 1065-K1 | Partner's Share of Income, Credits, Deductions, etc. | | |
| | | 116 | Box 2 | Net Real Estate Income (may be negative) - income (loss) from activity in which the partner did not materially participate. |
| | | 117 | Box 3 | Other Rental (may be negative) - income (loss) activity in which which the partner did not materially participate. |
| | | 118 | Box 4 | Guaranteed Payments – partner's share of income for services. |
| | | 119 | Box 12 | Section 179 Deduction |
| | | 151 | Box 8 | Short Term Capital Gain (may be negative) - income (loss) from partnership of less than 1 year. |
| | | 152 | Box 9a | Long Term Capital Gain (may be negative) - income (loss) from partnership of more than 1 year. |
| | PARTNER SHARE BEGINNING... nnn.nnn | | Line J | |
| | PARTNER SHARE ENDING... nnn.nnn | | Line J | |
| | <u>IRA-SEP-KEOGH-IND</u> b/.....Box is not checked 1.....Box checked | | Line I1 | |
| | <u>Tax Period</u> Beginning tax period Top of Form (2017) | | | |
| | <u>Ending Tax Period</u> Ending tax Period (2017) | | | |
| 66 | 1041 K1 | Beneficiary's Share of Income, Credits, Deductions, Etc. | | |
| | | 002 | Box 1 | Interest Income (may be negative) - beneficiary's share of taxable income from accounts with banks, credit unions and thrifts (e.g., certificates of deposit and money market accounts). |
| | | 008 | Box 2a | Ordinary Dividends (may be negative) - distribution of money, stock, or other property from an estate or trust. |
| | | 050 | Box 6 | Ordinary Business Income (may be negative) - beneficiary's share of annuities, royalties, or any other income not subject to passive activity limitation. |
| | | 151 | Box 3 | Net Short-Term Capital Gain (may be negative) - income from installment sales, like-kind exchanges and/or other partnerships and fiduciaries of less than 1 year. |

| 66 Cont'd | 1120S K1 | Shareholder's Share of Undistributed Taxable Income, Credits, Deductions, Etc. | | |
|--------------|--|--|--|--|
| | | 152 | Box 4a | Net Long-Term Capital Gain (may be negative) - income from installment sales, like-kind exchanges and/or other partnerships and fiduciaries of more than 1 year. |
| | | 186 | Box 7 | Net Real Estate Income (may be negative) |
| | | 187 | Box 8 | Other Rental Income (may be negative) |
| | | 188 | Box 14 | Other Information |
| | | 218 | Box 5 | Other Portfolio and Non-Business Income (may be negative). |
| | <u>Other Information Code 1 (Box 14)</u> b/ ... Insignificant A... Tax-exempt interest B... Foreign taxes C... Qualified production activities income D... Form W-2 wages E... Net investment income F... Gross farm and fishing income G... Foreign trading gross receipts (IRC 942(a)) H... Other information *... Statement was attached to K-1 <u>Tax Period</u> Beginning tax period Top of Form (2017) <u>Ending Tax Period</u> Ending tax Period (2017) | | <u>Other Information Code 2 (Box 14)</u> b/ ... Insignificant A... Tax-exempt interest B... Foreign taxes C... Qualified production activities income D... Form W-2 wages E... Net investment income F... Gross farm and fishing income G... Foreign trading gross receipts (IRC 942(a)) H... Other information *... Statement was attached to K-1 | |
| 67 | 1120S K1 | Shareholder's Share of Undistributed Taxable Income, Credits, Deductions, Etc. | | |
| | | 002 | Box 4 | Interest - income from or credited to: accounts (including certificates of deposit and money market accounts) with banks, credit unions and savings and loan associations; buildings and loan accounts; notes, loans and mortgages; tax refunds; insurance companies if paid or credited on dividends left with the company; bonds and debentures; also arbitrage bonds issued by State and local governments after October 9, 1969; gain on the disposition of certain market discount bonds to the extent of the accrued market discount; U.S. Treasury bills, notes and bonds; U.S. savings bonds including total interest when bond is cashed or when bond reaches maturity and no longer earns interest; or yearly increase in the bond(s)' value; income received or credited to an account that may be withdrawn. |

| 67 Cont'd | 1120S K1 | Shareholder's Share of Undistributed Taxable Income, Credits, Deductions, Etc. | | |
|--------------|----------|--|---------------------|---|
| | | 008 | Box 5a | Ordinary Dividends - distribution of cash; value of stock, property or merchandise received as a shareholder (e.g., mutual fund). |
| | | 025 | Box 6 | Royalties (may be negative) - income from oil, gas, mineral properties, copyrights and patents. |
| | | 115 | Box 1 | Ordinary Business Income (Loss) (May be negative) - shareholder's pro rata share of ordinary income, loss, deductions, credits and other information from all corporate activities. |
| | | 116 | Box 2 | Net Rental Real Estate (Loss) (May be negative) - net income (loss) in which shareholder did not materially participate. |
| | | 117 | Box 3 | Other Net Rental Income (Loss) (May be negative) - net income (loss) from other rental activity in which shareholder did not materially participate. |
| | | 119 | Box 11 | Section 179 Deduction |
| | | 151 | Box 7 | Net Short -Term Capital Gain (Loss) (May be negative) - income from sales and exchanges of capital assets, including stocks, bonds, etc. and real estate held for less than 1 year. |
| | | 152 | Box 8a | Net Long-Term Capital Gain (Loss) (May be negative) - income from sales and exchanges of capital assets, including stocks, bonds, etc. and real estate held for more than 1 year. |
| | | 159 | Box 13, 1st Line | Credits and Credit Recapture |

| | | | | |
|--|---|--|--|--|
| 67 Cont'd | 1120S K1 Shareholder's Share of Undistributed Taxable Income, Credits, Deductions, Etc. | | | |
| | <table style="width:100%; border:none;"> <tr> <td style="width:50%; border:none; vertical-align:top;"> <u>Credits Code 1 (Box 13)</u> b/... Insignificant A... Low-income housing credit (Section 42(j)(5)) B... Low-income housing credit (other) C... Qualified rehabilitation expenditures (rental real estate) D...Other rental real estate credits E... Other rental credits F... Undistributed capital gains credit G...Credit for alcohol used as fuel H...Work opportunity credit I ...Welfare-to-work credit J... Disabled access credit K...Empowerment zone and renewal community employment credit L...Credit for increasing research activities M...New markets credit N...Credit for employer social security and Medicare taxes O...Backup withholding P...Other credits *Statement was attached to K-1 <u>Shareholders Percentage of Stock (Line F)</u> nnn.nnn <u>Tax Period</u> Beginning Tax Period Top of Form (2017) <u>Ending Tax Period</u> Ending Tax Period (2017) </td> <td style="width:50%; border:none; vertical-align:top;"> <u>Credits Code 2 (Box 13)</u> b/... Insignificant A... Low-income housing credit (Section 42(j)(5)) B... Low-income housing credit (other) C... Qualified rehabilitation expenditures (rental real estate) D...Other rental real estate credits E... Other rental credits F... Undistributed capital gains credit G...Credit for alcohol used as fuel H...Work opportunity credit I ...Welfare-to-work credit J... Disabled access credit K... Empowerment zone and renewal community employment credit L...Credit for increasing research activities M...New markets credit N...Credit for employer social security and Medicare taxes O...Backup withholding P...Other credits *Statement was attached to K-1 </td> </tr> </table> | | <u>Credits Code 1 (Box 13)</u> b/... Insignificant A... Low-income housing credit (Section 42(j)(5)) B... Low-income housing credit (other) C... Qualified rehabilitation expenditures (rental real estate) D...Other rental real estate credits E... Other rental credits F... Undistributed capital gains credit G...Credit for alcohol used as fuel H...Work opportunity credit I ...Welfare-to-work credit J... Disabled access credit K...Empowerment zone and renewal community employment credit L...Credit for increasing research activities M...New markets credit N...Credit for employer social security and Medicare taxes O...Backup withholding P...Other credits *Statement was attached to K-1 <u>Shareholders Percentage of Stock (Line F)</u> nnn.nnn <u>Tax Period</u> Beginning Tax Period Top of Form (2017) <u>Ending Tax Period</u> Ending Tax Period (2017) | <u>Credits Code 2 (Box 13)</u> b/... Insignificant A... Low-income housing credit (Section 42(j)(5)) B... Low-income housing credit (other) C... Qualified rehabilitation expenditures (rental real estate) D...Other rental real estate credits E... Other rental credits F... Undistributed capital gains credit G...Credit for alcohol used as fuel H...Work opportunity credit I ...Welfare-to-work credit J... Disabled access credit K... Empowerment zone and renewal community employment credit L...Credit for increasing research activities M...New markets credit N...Credit for employer social security and Medicare taxes O...Backup withholding P...Other credits *Statement was attached to K-1 |
| <u>Credits Code 1 (Box 13)</u> b/... Insignificant A... Low-income housing credit (Section 42(j)(5)) B... Low-income housing credit (other) C... Qualified rehabilitation expenditures (rental real estate) D...Other rental real estate credits E... Other rental credits F... Undistributed capital gains credit G...Credit for alcohol used as fuel H...Work opportunity credit I ...Welfare-to-work credit J... Disabled access credit K...Empowerment zone and renewal community employment credit L...Credit for increasing research activities M...New markets credit N...Credit for employer social security and Medicare taxes O...Backup withholding P...Other credits *Statement was attached to K-1 <u>Shareholders Percentage of Stock (Line F)</u> nnn.nnn <u>Tax Period</u> Beginning Tax Period Top of Form (2017) <u>Ending Tax Period</u> Ending Tax Period (2017) | <u>Credits Code 2 (Box 13)</u> b/... Insignificant A... Low-income housing credit (Section 42(j)(5)) B... Low-income housing credit (other) C... Qualified rehabilitation expenditures (rental real estate) D...Other rental real estate credits E... Other rental credits F... Undistributed capital gains credit G...Credit for alcohol used as fuel H...Work opportunity credit I ...Welfare-to-work credit J... Disabled access credit K... Empowerment zone and renewal community employment credit L...Credit for increasing research activities M...New markets credit N...Credit for employer social security and Medicare taxes O...Backup withholding P...Other credits *Statement was attached to K-1 | | | |
| 73 | 1099-CAP Changes in Corporate Control and Capital Structure | | | |
| | 073 | Box 2 Aggregate Amount Received (may be negative) | | |
| | <u>Transaction Date</u> Box 1 YYYYMMDD (Date of sale or exchange) <u>Shareholder Indicator</u> Box 6 or Check Box b/... If it is a Mag Media document, the indicator will be blank 0... Loss can be taken on return 1... No loss can be taken on return <u>Number of Shares Exchanged</u> Box 3 <u>Class of Stock</u> Box 4 | | | |

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|-----------|---------------|--|--------|---|
| 75 | 1099 S | Statement for Recipients of Proceeds from Real Estate Transactions | | |
| | | 080 | Box 2 | Gross Proceeds (Real Estate Sales) |
| | | 081 | Box 6 | Buyer's Part of Real Estate Tax |
| | | <p><u>Transaction Date</u> Box 1 YYYYMMDD (Date of Closing)</p> <p><u>Transfer Indicator</u> Box 4 0... Property or Services not received 1... Property or Services received</p> <p><u>Item Description</u> Box 3</p> <p><u>Foreign Indicator</u> Box 5 Blank... Transferor is US 1..... Transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust)</p> | | |
| 79 | 1099 B | Statement for Recipients of Proceeds from Real Estate Brokers and Barter Exchange Transactions | | |
| | | 001 | Box 4 | Federal Income Tax Withheld |
| | | 015 | Box 9 | Unrealized Profit or (Loss) on Open Contracts— 12/31/Prior Year (may be negative) |
| | | 097 | Box 1d | Proceeds (may be negative) Stocks, Bonds, etc. (may be negative) |
| | | 098 | Box 13 | Bartering (may be negative) |
| | | 099 | Box 11 | Aggregate Profit or (Loss) (may be negative) |
| | | 100 | Box 8 | Profit or (Loss) Realized in Current Year (may be negative) |
| | | 155 | Box 10 | Unrealized Profit or (Loss) on Open Contracts— 12/31/Current Year (may be negative) |
| | | 184 | Box 1e | Cost or Other Basis |
| | | 185 | Box 1g | Wash Sale Loss Disallowed |
| | | 380 | Box 1f | Accrued Market Discount Amount |

| 79 Cont'd | 1099 B | Statement for Recipients of Proceeds from Real Estate Brokers and Barter Exchange Transactions |
|--------------|--------|---|
| | | <p><u>Transaction Date</u> Box 1c YYYYMMDD (Date Sold or Disposed)</p> <p><u>Second Notice Indicator</u> 2nd TIN Not. Box 0... No Second Notice 1... Second Notice Issued</p> <p><u>Item Description</u> Box 1a Description of Property</p> <p><u>Gross Proceeds Code</u> Box 6 b/.....Nothing checked 2...Net Proceeds (TY2017-2014)</p> <p><u>Loss Not Allowed Indicator (2017 - 2012)</u> Box 7 0...Loss can be taken based on amount in Box 1d (2017-2014) 1... Loss NOT allowed based on amount in Box 1d (2017-2014)</p> <p><u>Number of Shares Exchanged</u> Box 5</p> <p><u>Class of Stock Exchanged</u> Box 6</p> <p><u>Date Acquired (2017-2014)</u> Box 1b YYYYMMDD</p> <p><u>Noncovered Security Indicator</u> Box 3, 5 (separate boxes with check box in each box) b/...Nothing checked 1...Noncovered Security Basis not reported to IRS (Box 5) 2...Noncovered Security Basis reported to IRS (Box 3)</p> <p><u>Type of Gain or Loss Code</u> Box 2 0...Box not checked 1...Short-term 2...Long-term 3...Ordinary and Short-Term 4...Ordinary and Long -Term</p> <p><u>Basis Reported IRS Indicator</u> Check box at top of Form 1099-B "Applicable check box of Form 8949" A....short term transaction for which the cost or other basis is being reported to the IRS B....short term transaction for which the cost or other basis is not being reported to the IRS</p> |

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|--------------|----------|--|--|---|
| 79 Cont'd | 1099 B | Statement for Recipients of Proceeds from Real Estate Brokers and Barter Exchange Transactions | | |
| | | <p>D....long term transaction for which the cost or other basis is being reported to the IRS</p> <p>E....long term transaction for which the cost or other basis is not being reported to the IRS</p> <p>X....transaction if you cannot determine whether the recipient should check Box B or Box E on Form 8949 because the holding period is unknown</p> <p>blank....transactions that do not flow to Form 8949</p> <p><u>FATCA Filing Requirement</u> FATCA Filing Requirement the payer is reporting on this Form 1099 to satisfy its chapter 4 (FATCA) account reporting requirement.</p> <p>1... Reporting 0... Not reporting</p> <p><u>Proceeds From Collectible</u> Box 12 = "1" if reporting</p> | | |
| 82 | SSA-1099 | Social Security Benefit Statement | | |
| | | 001 | SSA-1099; Box 6 | Earnings on Distributive Excess Contributions. |
| | | 004 | Box 3 | Benefits Paid in Current Year (SSA-1099) Gross Social Security Equivalent Benefits Portion of Tier 1 Paid in Current year (RRB-1099) |
| | | 120 | Box 4 | Benefits Repaid to SSA in Current Year (SSA-1099). Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in Current Year (RRB-1099) |
| | | 121 | SSA-1099; Box 3 RRB-1099; Box 6 | Workers' Compensation Offset in Current Year |
| | | 147 | Box 4 | Benefits Repaid to SSA in [Current Year-1] (SSA-1099); Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in [Current Year-1] (RRB-1099) |
| | | 148 | Box 4 | Benefits Repaid to SSA in [Current Year-2] (SSA-1099); Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in [Current Year-2] (RRB-1099) |
| | | 149 | Box 4 | Benefits Repaid to SSA in [Current Year-3] (SSA-1099); Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in [Current Year-3] (RRB-1099) |

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|---------------------|---|--|--------|--|
| 82 Cont'd | SSA-1099 | Social Security Benefit Statement | | |
| | | 150 | Box 4 | Benefits Repaid to SSA in [Current Year-4] (SSA-1099); Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in [Current Year-4] (RRB-1099) |
| | <u>Trust Fund Code</u> R... Retirement D... Disability <u>Designated Beneficiary Code</u> 0...Either RRB or SSA Payments 1...Both RRB and SSA Payments | | | |
| 86 | 1099 G | Statement for Recipients of Certain Government Payments | | |
| | | 001 | Box 4 | Federal Income Tax Withheld |
| | | 019 | Box 6 | Taxable Grants Taxable Energy Grants |
| | | 020 | Box 1 | Unemployment Compensation - payments of unemployment compensation including Railroad Retirement Board payments. |
| | | 084 | Box 7 | Agricultural Subsidies - agricultural subsidy payments. |
| | | 085 | Box 2 | Prior Year Refund - refunds, credits, or offsets of State or local income tax. |
| | | 171 | Box 5 | ATAA (Alternative Trade Adjustment Assistance) payments |
| | | 181 | Box 9 | Market gain on Commodity Credit Corporation loans repaid using cash or CCC certificates |
| | | <u>1099-G Offset Indicator</u> Box 8 0... Not refund, credit or offset for Trade or Business 1... Refund, credit or offset for Trade or Business <u>Refund Year</u> Box 3 YYYY... Tax year for which refund was given 0000... Not set | | |
| 91 | 1099 DIV | Statement for Recipients of Dividends and Distributions | | |
| | | 001 | Box 4 | Federal Income Tax Withheld |
| | | 035 | Box 2a | Total Capital Gains Distributions |
| | | 036 | Box 3 | Nondividend Distributions |
| | | 039 | Box 8 | Cash Liquidation Distributions |
| | | 040 | Box 9 | Noncash Liquidation Contributions |
| | | 044 | Box 2f | Collectibles (28%) Gain. |

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|-----------|-----------------|---|--------|---|
| 91 | 1099 DIV | Statement for Recipients of Dividends and Distributions | | |
| Cont'd | | 045 | Box 2b | Unrecaptured Section 1250 Gain. |
| | | 046 | Box 2c | Section 1202 Gain |
| | | 051 | Box 5 | Investment Expenses |
| | | 063 | Box 6 | Foreign Tax Paid |
| | | 065 | Box 1a | Total Ordinary Dividends |
| | | 079 | Box 10 | Exempt Interest Dividends |
| | | 086 | Box 11 | Specified Private Activity Bond Interest Dividend |
| | | 091 | Box 1b | Qualified Dividends |
| | | <u>Second Notice Indicator</u> 2nd TIN Not. Box 0... No Second Notice 1... Second Notice Issued <u>FATCA Filing Requirement</u> FATCA Filing Requirement b/...Box not checked - No Filing Requirement 1...Box checked - Filing Requirement | | |
| 92 | 1099-INT | Statement for Recipients of Interest Income | | |
| | | 001 | Box 4 | Federal Income Tax Withheld |
| | | 002 | Box 1 | Interest Income Not Included in Box 3 |
| | | 034 | Box 3 | Interest on U.S. Savings Bonds and Treasury Obligations |
| | | 051 | Box 5 | Investment Expenses |
| | | 063 | Box 6 | Foreign Tax Paid |
| | | 064 | Box 2 | Early Withdrawal Penalty |
| | | 182 | Box 8 | Tax-exempt interest |
| | | 183 | Box 9 | Specified private activity bond interest |
| | | 227 | Box 10 | Market Discount |
| | | 228 | Box 11 | Bond Premium |
| | | 230 | Box 13 | Bond Premium on Tax Exempt Bond |
| | | 381 | Box 12 | Bond Premium on Treasury Obligations |

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|--------------|----------|---|-------|------------------------------------|
| 92 Cont'd | 1099-INT | Statement for Recipients of Interest Income | | |
| | | <p><u>Second Notice Indicator</u> 2nd TIN Not. Box 0...No Second Notice 1...Second Notice Issued</p> <p><u>Foreign Country or US Possession</u> Box 7</p> <p><u>Tax-Exempt Bond CUSIP Number</u> Box 12 Alphanumeric, can be blanks</p> <p><u>FATCA Filing Requirement</u> FATCA Filing Requirement b/...Box not checked, no filing requirement 1...Box checked, filing requirement</p> | | |
| 93 | 1099-LTC | Distributions from Long Term Care Insurance Contract | | |
| | | 030 | Box 1 | Gross Long-Term Care Benefits Paid |
| | | 031 | Box 2 | Accelerated Death Benefits Paid |
| | | <p><u>Transaction Date</u> YYYYMMDD (Date Certified)</p> <p><u>Illness Code</u> Box 5 b/... Neither Box Checked 1...Chronically Ill Box Checked 2...Terminally Ill Box Checked 3...Both Boxes Checked</p> <p><u>Insured's Name</u> Name of the insured</p> <p><u>Long Term Care SSN</u> SSN of the Insured</p> <p><u>Per Diem Code</u> b/... Neither Box Checked 1...Per Diem Box Checked 2...Reimbursed Box Checked 3...Both Boxes Checked</p> | | |
| 94 | 1099-MSA | Distributions from Medical Savings Accounts | | |
| | | 042 | Box 2 | Earnings on Excess Contributions |
| | | 043 | Box 1 | Gross Distribution |
| | | 146 | Box 4 | FMV on Date of Death |

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|----------------------------|------------------|--|-------|--|
| 94 Cont'd | 1099-MSA | Distributions from Medical Savings Accounts | | |
| | | <p><u>MA MSA INDICATOR</u> Box 5 Bottom 0... MA MSA, M+C MSA or Medicare+Choice MSA box not checked 1... MA MSA, M+C MSA or Medicare+Choice MSA box checked</p> <p><u>HSA INDICATOR</u> Box 5 Top 0...HSA box not checked 1... HSA box checked</p> <p><u>ARCHER MSA INDICATOR</u> Box 5 Middle 0... Archer MSA box not checked 1... Archer MSA box checked</p> <p><u>DISTRIBUTION CODE MSA</u> Box 3 b/...Not set 1...Normal distribution 2...Excess contributions 3...Disability 4...Death distribution other than code 6 5...Prohibited transaction 6...Death distribution after year of death to a nonspouse beneficiary</p> | | |
| 95 | 1099-MISC | Statement for Recipients of Miscellaneous Income | | |
| | | 001 | Box 4 | Federal Income Tax Withheld |
| | | 021 | Box 7 | Nonemployee Compensation |
| | | 022 | Box 6 | Medical Payments - payments made in the course of trade or business to each physician or other supplier or provider of medical or health care services, including payments made by medical and health care insurers under health, accident, and sickness insurance programs. |
| | | 023 | Box 5 | Fishing Boat Proceeds |
| | | 024 | Box 1 | Rents – income received as rents; e.g., owner of housing project, real estate rentals for office space, machine rentals and pasture rentals. |
| | | 025 | Box 2 | Royalties – income paid from oil, gas, mineral properties, copyrights and patents. |

| 95 Cont'd | 1099-MISC | Statement for Recipients of Miscellaneous Income | | |
|--------------|-----------|--|---------|---|
| | | 032 | Box 3 | Other Income - income not reportable in other boxes on form; e.g. prizes and awards, punitive damages, deceased employee's wages paid to estate or beneficiary. |
| | | 048 | Box 8 | Substitute Payments in Lieu of Dividends or Interest. |
| | | 049 | Box 13 | Excess Golden Parachute Payments. |
| | | 061 | Box 14 | Gross Proceeds Paid to an Attorney |
| | | 063 | Box 11 | Foreign Tax Paid |
| | | 153 | Box 10 | Crop Insurance Proceeds |
| | | 172 | Box 15a | Section 409A Deferrals |
| | | 173 | Box 15b | Section 409A Income |
| | | <p><u>Second Notice Indicator</u> 2nd TIN Not. Box 0... No Second Notice 1... Second Notice Issued</p> <p><u>Direct Sales Indicator</u> Box 9 0... Not Direct Sales 1... Sales Amounted to \$5,000 or more</p> <p><u>FATCA Filing Requirement</u> FATCA Filing Requirement b/... Box not checked no Filing Requirement 1... Box checked-Filing Requirement</p> | | |
| 96 | 1099 OID | Statement for Recipients of Original Issue Discount | | |
| | | 001 | Box 4 | Federal Income Tax Withheld |
| | | 002 | Box 2 | Other Periodic Interest |
| | | 005 | Box 11 | Tax Exempt OID |
| | | 051 | Box 9 | Investment Expenses |
| | | 063 | Box 5 | Foreign Tax Paid |
| | | 064 | Box 3 | Early Withdrawal Penalty |
| | | 083 | Box 1 | Original Issue Discount for Current Year |
| | | 145 | Box 8 | Original Issue Discount on U.S. Treasury Obligations |
| | | 227 | Box 5 | Market Discount |
| | | 229 | Box 6 | Acquisition Premium |
| | | 382 | Box 10 | Bond Premium |

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|--------------|-----------|--|--------|---|
| 96 Cont'd | 1099 OID | Statement for Recipients of Original Issue Discount | | |
| | | <p><u>Second Notice Indicator</u> 2nd TIN Not. Box 0... No Second Notice 1... Second Notice Issued</p> <p><u>Item Description</u> Box 7 Actual description of item involved in the transaction</p> <p><u>FATCA Filing Requirement</u> FATCA Filing Requirement b/... Box not checked no Filing Requirement 1... Box checked-Filing Requirement</p> | | |
| 97 | 1099 PATR | Statement for Recipients of Taxable Distributions Received from Cooperatives | | |
| | | 001 | Box 4 | Federal Income Tax Withheld |
| | | 067 | Box 1 | Patronage Dividends |
| | | 068 | Box 2 | Nonpatronage Distributions |
| | | 069 | Box 3 | Per-unit Retain Allocations |
| | | 070 | Box 5 | Redemption of Nonqualified Notices and Retain Allocations |
| | | 174 | Box 6 | Domestic Production Activities Deduction |
| | | 219 | Box 7 | Investment Credit |
| | | 220 | Box 8 | Work Opportunity Credit |
| | | 221 | Box 9 | Patron's AMT Adjustment |
| | | 222 | Box 10 | Other Credits and Deductions |
| | | <p><u>Second Notice Indicator</u> 2nd TIN Not. Box 0... No Second Notice 1... Second Notice Issued</p> | | |
| 98 | 1099 R | Distributions from Pensions, Annuities, Retirement or Profit-sharing Plans, IRAs, Insurance Contracts, Etc. | | |
| | | 001 | Box 4 | Federal Income Tax Withheld |
| | | 055 | Box 9b | Total Employee Contributions |
| | | 056 | Box 6 | Net Unrealized Appreciation – Portion of distribution that represents net unrealized appreciation in securities of the employer corporation (or subsidiary or parent corporation) attributable to employee contributions. |

| 98 Cont'd | 1099 R | Distributions from Pensions, Annuities, Retirement or Profit-sharing Plans, IRAs, Insurance Contracts, Etc. | | |
|--------------|--------|---|--------|--|
| | | 057 | Box 8 | Other Income - actuarial value of annuity contract or retirement bond, retirement account exchange or death benefit payment that is part of a lump-sum distribution. |
| | | 128 | Box 1 | Gross Distribution |
| | | 129 | Box 2a | Taxable Amount |
| | | 137 | Box 3 | Capital gain Included in Box 2a (taxable amount) |
| | | 224 | Box 10 | Amount Allocable to IRR Within 5 Years |
| | | <p><u>SEP Indicator</u> Box 7 0...IRA/SEP/SIMP box not checked 1... IRA/SEP/SIMP box checked</p> <p><u>Category of Distribution 1 Code</u> 1st position Box 7 b/...Not significant 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 transactions 6...Section 1035 exchange (a tax-free exchange of life insurance, annuity, qualified long-term care insurance, or endowment contracts.) (2017-2010) 7...Normal distribution 8...Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in Current Year 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 (2017–2008) C...Qualified distribution from a designated Roth account (2017–2008). D...Annuity Payments from non-qualified annuities that may be subject to tax under Section 1411 (2017-2013) E...Distributions under employee plans compliance resolution system (EPCRS) (2017-2009) F...Charitable gift annuity G...Direct rollover and rollover contribution H...Direct rollover of distribution from a designated Roth account to a Roth IRA (2017-2008) J...Early distribution from a Roth IRA (This code may be used with Code 8 or P) (2017-2008)</p> | | |

| 98 Cont'd | 1099 R | Distributions from Pensions, Annuities, Retirement or Profit-sharing Plans, IRAs, Insurance Contracts, Etc. |
|--------------|--------|---|
| | | <p>K...Distribution of IRA assets not having a readily available FMV (This code may be used with Code 1, 2, 4, 7, 8 or G) (2017-2014)</p> <p>L...Loans treated as deemed distributions under Section 72(p)</p> <p>N...Recharacterized IRA contribution made for Current Year</p> <p>P...Excess contributions plus earnings/excess deferrals taxable in Prior Year</p> <p>Q...Qualified distribution from a Roth IRA (Distribution from a Roth IRA when 5-year holding period has been met, and the recipient has reached 59½, has died, or is disabled)</p> <p>P...Excess contributions plus earnings/excess deferrals taxable in Prior Year</p> <p>Q...Qualified distribution from a Roth IRA (Distribution from a Roth IRA when 5-year holding period has been met, and the recipient has reached 59½, has died, or is disabled)</p> <p>R...Recharacterized IRA contribution made for Prior Year</p> <p>S...Early distribution from a SIMPLE IRA in first 2 years, no known exception</p> <p>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</p> <p>U...Dividend distribution from ESOP under sec. 404(k) (2017-2009)</p> <p>W...Charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements (2017-2010)</p> <p>The following are reserved for Railroad Retirement Board's use</p> <p>V...RRB-Vested dual benefit(windfall) (2017-2010)</p> <p>W...RRB Vested dual benefit (windfall) (2009-2008)</p> <p>X...RRB Tier 1</p> <p>Y...RRB Tier 2</p> <p>Z...RRB-Supplemental</p> <p><u>Category of Distribution 2 Code</u> 2nd position Box 7 Same as Category of Distribution 1 Code, first position (one or both may be set).</p> |

| 98 Cont'd | 1099 R | Distributions from Pensions, Annuities, Retirement or Profit-sharing Plans, IRAs, Insurance Contracts, Etc. |
|--------------|--------|--|
| | | <p><u>Tax Amount Not Determined Indicator</u> Box 2b 0...Not checked 1...Tax amount not determined</p> <p>Non-Payment Indicator 1 (position 569) <u>Total Distribution Indicator</u> Box 2b 0...Not checked 1...Total distribution</p> <p><u>First Yr Roth Contribution</u> Box 11 YYYY</p> <p>FATCA Indicator Box 11 blank...not FATCA 1...the payer is reporting on this Form 1099 to satisfy its chapter 4 account reporting requirement.</p> |