

# Publication 1220

Specifications for Filing Forms 1097, 1098, 1099,  
3921, 3922, 5498, 8935, and W-2G Electronically



## Rev. Proc. 2011-40

Reprinted from IR Bulletin 2011-37, dated September 12,  
2011 (and containing copies of Forms 4419 and 8508,  
and General Instructions for Certain Information Returns  
for taxpayers' use)

## FIRST TIME FILERS QUICK REFERENCE GUIDE

- 1) FORM 4419 – Submit Form 4419, Application for Filing Information Returns Electronically (FIRE) (see the forms section in the back of Publication 1220), to IRS-IRB/IRP no later than thirty days before the due date of your information returns. IRS-IRB/IRP will issue a Transmitter Control Code (TCC). The TCC is required on all files and correspondence. The Form 4419 is subject to review before the approval to transmit electronically is granted and may require additional documentation at the request of 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.
- 2) FILING METHOD – File information returns (Forms 1097, 1098 Series, 1099 Series, 3921, 3922, 5498 Series and W-2G) electronically via the Internet (see Part B).
- 3) FILE FORMAT – The format must conform to the specifications in Publication 1220, Part C. Filers may contact an outside vendor to purchase software or transmit files. See Part A, Sec. 5.
- 4) TEST FILES – IRS-IRB/IRP encourages first-time electronic filers to submit a test file (see Part B, Sec.3). A test file is **only** required when applying to participate in the Combined Federal/State Filing Program (see Part A, Sec. 10).
- 5) COMMON PROBLEMS – Review Part B, Sec. 8 to avoid common processing and/or format errors before submitting your file.

### FOR ASSISTANCE

Contact the IRS-IRB/IRP Information  
Reporting Program Customer Service Section (IRP/CSS)

Toll-free 1-866-455-7438  
Monday through Friday from 8:30 am to 4:30 pm ET

**NOTE:**

**Following is a list of related instructions and forms for filing Information Returns Electronically:**

- **General Instructions for Certain Information Returns**
- **Form 4419 - Application for Filing Information Returns Electronically (FIRE)**
- **Form 8508 – Request for Waiver From Filing Information Returns Electronically**

The Internal Revenue Service, Information Returns Branch, Information Reporting Program (IRS-IRB/IRP) encourages filers to make copies of the blank forms for future use. These forms can be obtained by calling 1-800-829-3676 or on the IRS website at [www.irs.gov](http://www.irs.gov).



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Use this Revenue Procedure to prepare Tax Year 2011 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 the instructions in this Revenue Procedure are not followed.**

**IMPORTANT NOTES:**

The IRS internet connection for filing information returns electronically is <http://fire.irs.gov>. The Filing Information Returns Electronically (FIRE) system will be down from 6 p.m. ET Dec. 16, 2011, through Jan. 03, 2012 for yearly updates. In addition, the FIRE system may be down every Wednesday from 2:00 a.m. to 5:00 a.m. ET for programming updates. The FIRE system will not be available for submissions during these times.

**Form 4419, Application for Filing Information Returns Electronically (FIRE), is subject to review before the approval to transmit electronically is granted. IRS may require additional documentation. 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.**

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



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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 Returns Branch  
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 *2011* information returns and information returns for tax years prior to *2011* filed ***beginning January 1, 2012***. 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-K, Merchant Card and Third Party Network Payments*
- (15) Form 1099-LTC, Long-Term Care and Accelerated Death Benefits
- (16) Form 1099-MISC, Miscellaneous Income
- (17) Form 1099-OID, Original Issue Discount
- (18) Form 1099-PATR, Taxable Distributions Received From Cooperatives
- (19) Form 1099-Q, Payments from Qualified Education Programs (Under Sections 529 & 530)
- (20) Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
- (21) Form 1099-S, Proceeds From Real Estate Transactions
- (22) Form 1099-SA, Distributions from an HSA, Archer MSA, or Medicare Advantage MSA
- (23) Form 3921, Exercise of a Qualified Incentive Stock Option under Section 422(b)
- (24) Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan under Section 423(c)
- (25) Form 5498, IRA Contribution Information
- (26) Form 5498-ESA, Coverdell ESA Contribution Information
- (27) Form 5498-SA, HSA, Archer MSA, or Medicare Advantage MSA Information
- (28) Form 8935, Airline Payments Report
- (29) 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 when filing electronically.

**.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) *2011 General Instructions for Certain Information Returns* and the 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.
- (e) Publication 4810, Specifications for Filing Form 8955-SSA, Annual Registration Statement of Identifying Separated Participants With Deferred Vested Benefits, Electronically.

**.08** This Revenue Procedure supersedes Rev. Proc. 2010-26 published as Publication 1220 (Rev. 08/2010), Specifications for Filing Forms 1097-BTC, 1098, 1099, 3921, 3922, 5498, 8935 and W-2G Electronically.

## **Sec. 2. Nature of Changes-Current Year (Tax Year 2011)**

**.01** In this publication, all pertinent changes for Tax Year 2011 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) Penalties associated with Information Return filing have increased significantly. Please see Part A, Sec.11.02 for specific information.
- (2) New Form 1099-K, Merchant Card and Third Party Network Payments, has been added.

### **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 updated with the four-digit reporting year (2010 to 2011), unless reporting prior year data.
- (2) In the Payer "A" Record, the Amount Codes field was expanded 2 positions. The field is now sixteen positions 28-43.

- (3) For Form 1098-T Payee “B” record, Half-time Student Indicator and Graduate Student Indicator are now **Required** fields.
- (4) For Form 1099-B Payer “A” record, added Amount Code A, Cost or other basis, and Amount Code B, Wash sale loss disallowed.
- (5) For Form 1099-B, Payee “B” Record, deleted Number of shares exchanged, positions 608-615, and Class of stock exchanged, positions 616-625. Added Non-covered security indicator in position 545. Allowable characters are 1 for Non-covered security and blank. Added Type of gain or loss indicator in position 546. Allowable characters are 1 for Short term, 2 for Long term and blank. Added Date of Acquisition, positions 608-615.
- (6) New Form 1099-K, Merchant Card and Third Party Network Payments,  
 In the Payer “A” Record added:  
 -field positions 26-27, Type of Return, added new code MC  
 -field positions 28-43 added Amount Codes:  
 1 Gross amount of merchant card/third party network payments  
 5 January payments  
 6 February payments  
 7 March payments  
 8 April payments  
 9 May payments  
 A June payments  
 B July payments  
 C August payments  
 D September payments  
 E October payments  
 F November payments  
 G December payments
- In the Payee “B” Record added:  
 Type of Filer Indicator, position 547  
 Payment Settlement Entity’s Name, positions 565-604  
 Merchant Category Code, positions 605-608
- (7) Form 1097-BTC has numerous changes. In the Payer “A” Record, Amount Code 3 changed to Other Allowance Date Credit. In the Payee “B” Record, many Indicator Fields had description changes. The following fields were added: Other Allowance Identification Number, March Allowance Identification Number, June Allowance Identification Number, September Allowance Identification Number, December Allowance Identification Number. The following fields were deleted: Bond issue date, CUSIP number, Maturity Date, Bond Code, Bond Issuer’s identification number, and Bond issuer’s name.
- (8) For Form 1099-R, Payer “A” Record, added Amount Code B, Amount Allocable to IRR within 5 years. In the Payee “B” Record field positions 545-546, deleted distribution code D, Excess contributions plus earnings/excess deferrals taxable in 2008.

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

**.01** All information returns filed through the FIRE system 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 Returns Branch**

**1-866-455-7438**

**Outside the U.S. 1-304-263-8700**

**1-304-579-4827 – TDD**

**(Telecommunication Device for the Deaf)**

**Fax Machine**

**Within the U.S. –1-877-477-0572**

**Outside the U.S. - 304-579-4105**

**Electronic Filing – FIRE System**

**Production URL- <http://fire.irs.gov>**

**Test URL- <http://fire.test.irs.gov>**

**TO OBTAIN FORMS:**

**By phone - 1-800-TAX-FORM (1-800-829-3676)**

**IRS.gov - Online Ordering for Information Returns and Employer Returns**

**<http://www.irs.gov/businesses/page/0,,id=23108,00.html>**

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

**.04** The *2011 General Instructions for Certain Information Returns* are included in Publication 1220 for the convenience of filers. Form 1096 is used to transmit Copy A of paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the IRS. 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, by calling the IRS at **1-800-TAX-FORM (1-800-829-3676)** or **ordering online from the IRS website at [IRS.gov](http://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 *2011 General Instructions for Certain Information Returns*.

**.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 (IRB), answers electronic, paper filing, and tax law questions from the payer community relating to the correct preparation and filing of information returns (Forms 1096, 1097, 1098, 1099, 3921, 3922, 5498, 8027, 8935 and W-2G). IRB also answers questions about the electronic filing of Forms 1042-S, 8027, and 8955-SSA. In addition, IRB answers questions about 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. Assistance is available year-round to payers, transmitters, and employers nationwide, Monday through Friday, 8:30 a.m. to 4:30 p.m. Eastern Time (ET), by calling **1-866-455-7438**. IRB 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, 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, February, and March. 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 individual tax returns.

**.10** IRB assistors 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 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:

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1097-BTC	
1098	
1098-C	<b>250 or more of any</b> of these forms requires electronic filing with IRS.
1098-E	These are stand-alone documents and are not to be aggregated for purposes of determining
1098-T	the 250 threshold. For example, if a payer must file 100 Forms 1099-B and 300 Forms
1099-A	1099-INT, Forms 1099-B need not be filed electronically since
1099-B	they do not meet the threshold of 250. However, Forms 1099-INT must be filed
1099-C	electronically since they meet the threshold of 250.
1099-CAP	
1099-DIV	
1099-G	
1099-H	
1099-INT	
1099-K	
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	

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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 [IRS.gov](http://IRS.gov). For an additional list of software providers, log on to [IRS.gov](http://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 or e-mail to IRS/IRB. 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. Form 4419 is subject to review before approval to transmit electronically is granted. IRS may require additional documentation. 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.

**Note: 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, Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips, and 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 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 [IRS.gov](http://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 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** Form 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 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 the 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 should be used for all departments.

**.09** Copies of Publication 1220 can be obtained by downloading from the IRS website at **IRS.gov**.

**.10** If **any** of the information (name, EIN, or address) on Form 4419 changes, notify IRS/IRB in writing by fax or mail to update the IRS/IRB database. 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 three years from the reporting due date, except:**

- (a) Retain for four years all information returns when backup withholding is imposed.
- (b) 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 apply:

### Due Dates

<p>Forms 1097-BTC, 1098, 1099, 3921, 3922, and W-2G</p>	<p>Recipient Copy - January 31 (*see exceptions below)          IRS Paper Filing - February 28          IRS Electronic Filing - March 31</p> <p>*February 15, for Forms 1099-B and 1099-S</p> <p>*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.</p>
<p>Forms 5498*, 5498-SA and 5498-ESA          Forms 5498 and 5498-SA</p> <p>Form 5498-ESA</p>	<p>Participant Copy - May 31*          IRS Copy - May 31</p> <p>Participant Copy - April 30</p> <p>* Participant copy of Form 5498 to furnish FMV/RMD information - January 31</p>
<p>Form 8935</p>	<p>IRS Copy - Due 90 days from date of payment</p>
<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 IRS/IRB encourages electronic filing of corrections, filers may file up to 249 paper corrections even though the originals were filed electronically.
- **DO NOT SEND THE ENTIRE ORIGINAL FILE AGAIN.** Only correct the information returns that were erroneous.
- 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 a correction file, review the correction guidelines chart carefully.
- 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.

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

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

**.02** Corrections should be filed as soon as possible. Corrections filed after August 1 may be subject to the maximum penalty of \$100 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 *2011 General Instructions for Certain Information Returns*. 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 the entire original 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 by IRS 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 the original file, they must not code these documents as corrections. The file must be coded and submitted as original.

**.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, the IRS/IRB underreporter section should be contacted at 1-866-455-7438 for additional requirements.

**.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." A separate transmission must be made for each tax year.

**.09** In general, filers should submit corrections for returns filed within the last three calendar years (four years if backup withholding under section 3406 of the Code was imposed 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 payees. The account number is required if there are multiple accounts for a recipient for whom more than one information return of the same type is being filed. This number will identify the appropriate incorrect return if more than one return is filed for a particular payee. **Do not enter a TIN in this field.** A payer's account number for the payee may be a checking account number, savings account number, serial number, or any other number assigned to the payee by the payer that will distinguish the specific account. This number must appear on the initial return and on the corrected return for IRS 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
<b><u>ERROR TYPE 1</u></b>	<b><u>CORRECTION</u></b>
<p><b>1.</b> Original return was filed with one or more of the following errors:</p> <ul style="list-style-type: none"> <li>(a) Incorrect payment amount codes in the Payer “A” Record</li> <li>(b) Incorrect payment amounts in the Payee “B” Record</li> <li>(c) Incorrect code in the distribution code field in the Payee “B” Record</li> <li>(d) Incorrect payee indicator (<b>See Note 1.</b>)</li> <li>(e) Return should not have been filed</li> </ul> <p><b>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.</b></p> <p><b>Note 2: To correct a TIN, and/or payee name follow the instructions under Error Type 2.</b></p>	<ul style="list-style-type: none"> <li><b>A.</b> Prepare a new file. The first record on the file will be the Transmitter “T” Record.</li> <li><b>B.</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.</li> <li><b>C.</b> The Payee “B” Records must show the correct record information as well as a Corrected Return Indicator Code of “G” in field position 6.</li> <li><b>D.</b> Corrected returns using “G” coded “B” Records may be on the same file as those returns submitted without the “G” coded “B” Records; however, <b>separate “A” Records are required.</b></li> <li><b>E.</b> Prepare a separate “C” Record for each type of return and each payer being reported.</li> <li><b>F.</b> The last record on the file must be the End of Transmission “F” Record.</li> </ul>

File layout **one** step corrections

Transmitter “T” Record	Payer “A” Record	“G” coded Payee “B” Record	“G” coded Payee “B” Record	End of Payer “C” Record	End of Transmission “F” Record
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## 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**

**CORRECTION**

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.**

- 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.

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

**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.**

Error Made on the Original Return

How To File the Corrected Return

**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 must be the End of Transmission "F" Record.

**Note 4: See the 2011 General Instructions for Certain Information Returns for additional information on regulations affecting corrections and related penalties.**

File layout **two** step corrections

Transmitter "T" Record	Payer "A" Record	"G" coded Payee "B" Record	"G" coded Payee "B" Record	End of Payer "C" Record	Payer "A" Record
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"C" coded Payee "B" Record	"C" coded Payee "B" Record	End of Payer "C" Record	End of Transmission "F" Record
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**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 may result in duplicate filing and erroneous notices could be generated.

**.02** Payers are responsible for providing statements to the payees as outlined in the *2011 General Instructions for Certain Information Returns*. 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, 1097, 1098, 1099, 3921, 3922, 5498, 8935, W-2G, 1042-S and 8935.

## 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.

**.01** The Combined Federal/State Filing (CF/SF) Program was established to simplify information returns filing for payers. 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, 2011, and February 15, 2012.

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

**.04** A test file is only required for the first year a filer applies to participate in the program. However, it is highly recommended that a test file be submitted every year. Each record, both in the test and the actual data file, must conform to the current Revenue Procedure.

**.05** Within two days after a file has been submitted, a filer will be notified via e-mail as to the acceptability of the file if a valid e-mail address was provided on the “Verify Your Filing Information” screen. If using e-mail filtering software, configure 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.test.irs.gov> to determine what errors are in the file by clicking on CHECK FILE STATUS. If the test file was unacceptable a new test file can be transmitted no later than February 15, 2012.

**.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 is duplicate reporting.

**.08** Some participating states require separate notification that the payer is filing in this manner. 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 a 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 \***

<b>State</b>	<b>Code</b>	<b>State</b>	<b>Code</b>	<b>State</b>	<b>Code</b>
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 "T" Record	Payer "A" Record coded with 1 in position 6	Payee "B" Record with state code 24 in positions 747-748	Payee "B" Record with state code 06 in positions 747-748	Payee "B" Record, no state code	End of Payer "C" Record
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State Total "K" Record for "B" records coded 24. "K" record coded 24 in positions 747-748.	State Total "K" Record for "B" records coded 06. "K" record coded 06 in positions 747-748.	End of Transmission "F" Record
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**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:

- *\$30 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 \$250,000 per year (\$75,000 for small businesses).*
- *\$60 per information return if you correctly file more than 30 days after the due date but by August 1; maximum penalty \$500,000 per year (\$200,000 for small businesses).*
- *\$100 per information return if you file after August 1 or you do not file required information returns; maximum penalty \$1.5 million per year (\$500,000 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 \$250 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 the *2011 General Instructions for Certain Information Returns*.

## 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 100 167 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 [IRS.gov](http://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 2:00 a.m. to 5:00 a.m. ET for programming updates and for two weeks at the end of the year for yearly updates. The FIRE system will not be available for submissions during these times.**

### 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, originals, corrections, and replacements 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 the 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 creates 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. Filers that do not already have a User ID and password should 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. Filers should print the approval page for their 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 must create their own User ID, password and PIN (Personal Identification Number). See Part B, Sec. 5, for more information about PIN requirements.

**.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 eight alpha/numeric characters containing at least one uppercase, one lowercase, and one numeric. Filers who forget their password or PIN, can call **1-866-455-7438** for assistance. *The FIRE system requires users to change passwords every 90 days or at the first logon attempt after that time period.* Users can change passwords at any time from the Main Menu. *The previous 24 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 2011 (returns to be filed in 2012), it must be submitted to IRS/IRB no earlier than **November 1, 2011**, and no later than **February 15, 2012**. *To connect to the FIRE Test System, point the browser to <http://fire.test.irs.gov>.*

**.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 about 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 eleven "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 software reflects any programming changes.

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

**.07** Within two days after a file has been submitted, filers will be notified via e-mail as to the acceptability of the file, if a valid e-mail address was provided on the "Verify Your Filing Information" screen. If using e-mail filtering software, configure 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.test.irs.gov> to determine what errors are in the file by clicking on CHECK FILE STATUS.* If the results indicate:

- (a) **"Good, Federal Reporting"** – The test file is good for federal reporting only.
- (b) **"Good, Federal/State Reporting"** – The file is good for the Combined Federal and State Filing Program (see Part A, Section 10, for further details).
- (c) **"Bad"** – The test file contains errors. Click on the filename for a list of the errors.
- (d) **"Not Yet Processed"** - The file has been received, but results are not available. Please check back in a few days.

### Sec. 4. Electronic Submissions

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

**.02** The **FIRE system will be down from 6 p.m. ET December 16, 2011, through January 3, 2012**. This allows IRS/IRB to make yearly updates to reflect current year changes. In addition, the FIRE system may be down every Wednesday from 2:00 a.m. to 5:00 a.m. ET for programming updates.

**.03** A file may not exceed 2.5 million records. When 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 a company has several branches issuing Forms 1099-INT, it is not necessary to consolidate all the forms into one transmission. Each file may be sent separately, **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 the submission type, the filer's TCC and a four-digit sequence number. The sequence number will be incremental for every file sent. For example, if this is the first original file for the calendar year and the TCC is 44444, the IRS assigned filename would be ORIG.44444.0001. **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 ten (10) numeric characters when establishing an 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 there is a problem with a PIN, filers should call **1-866-455-7438** for assistance.

**.03** If the file is good, it is released for mainline processing after ten (10) calendar days from receipt. Contact IRB at **1-866-455-7438** within this ten (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, 8955-SSA and W-2G.

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

**.03** Within two days of file submission, a filer will be notified via e-mail as to the acceptability of the file, if a valid e-mail address was provided on the “Verify Your Filing Information” screen. If using e-mail filtering software, configure 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> (or <http://fire.test.irs.gov> if a test file) to determine what errors are in the file by clicking on CHECK FILE STATUS.*

## Sec. 7. Connecting to the FIRE system

**.01** Have the TCC and TIN available before connecting.

**.02** Turn off pop-up blocking software before transmitting files.

**.03** Make sure the browser supports the security standards listed below.

**.04** Set the browser to receive “cookies.” Cookies are used to preserve the User ID status.

**.05** Point the browser to <http://fire.irs.gov> to connect to the FIRE system or <http://fire.test.irs.gov> to connect to the FIRE test system (Nov 1 through Feb. 15).

**.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

TLS 1.0 Specifications

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 there has been a previous logon, skip to “Subsequent Connections to the FIRE system.”)

-Click “**Create New Account**”

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

-Create **User ID**

-Create and verify **password** (The password is user created and must be eight alpha/numeric characters, containing at least one uppercase, one lowercase, one numeric and cannot contain the User ID. The FIRE system requires passwords to be changed every 90 days or at the first logon attempt after 90 days. The previous 24 passwords cannot be used.)

-Click “**Create**”

-If the message “**Account Created**” is received, click “**OK**”

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

-Click “**Submit**”

-If the message “**Your PIN has been successfully created!**” is received, click “**OK**”

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

## Subsequent connections to the FIRE System

- Click “**Log On**”
- Enter the **User ID**
- Enter the **Password** (the password is case sensitive).
- Read the bulletin(s) and/or “**Click here to continue**”.

## Uploading a file to the FIRE System

At the Menu Options:

- Click “**Send Information Returns**”
- Enter the **TCC**
- Enter the **TIN**
- Click “**Submit**”

The system will 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 the transmission. Update as appropriate and/or click “**Accept**”.

**Note: Please provide an accurate e-mail address for the correct person to receive the e-mail and to avoid having the e-mail returned to IRS/IRB as undeliverable. If SPAM filtering software is being used, 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**
- Replacement File**
- Correction File**

**Test File** (This option will only be available from November 1 through February 15 at <http://fire.test.irs.gov>.)

- Enter the ten-digit PIN (If sending a test file, there is no prompt for this.)
- 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 the IRS assigned filename for the file. **IF THIS INFORMATION IS NOT DISPLAYED ON THE SCREEN, IRS/IRB MAY NOT HAVE RECEIVED THE FILE.** To verify, go to the “CHECK FILE STATUS” option on the Main Menu. If the filename is displayed, the count is equal to “0,” and the results indicate “not yet processed,” IRB received the file. **If the filename is not displayed, send the file again.**

If there are more files to upload for that TCC:

- Click “**File Another?**” otherwise,
- Click “**Main Menu**”

**It is the filer's responsibility to check the acceptability of submitted files. If an e-mail is not received within two business days or an e-mail is received and it indicates the file is bad, log back into the FIRE system and click on "CHECK FILE STATUS" to view the results of the file(s).**

### **Checking the 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 the FILE STATUS. If the results in the e-mail indicate "Good, not Released" and the "Count of Payees" is correct, the filer is finished with this file. If the e-mail indicates any other results, follow the instructions below.

At the Main Menu:

- Click "**Check File Status**"
- Enter the **TCC**
- Enter the **TIN**
- Click "**Search**"

If the results on <http://fire.irs.gov> indicate:

**"Good, Not Released"** – If the "Count of Payees" is correct, the filer is finished with this file. The file will automatically be released after ten calendar days unless the filer contacts IRB within this timeframe.

**"Good, Released"** – The file has been released to our mainline processing.

**"Bad"** – The file has errors. Click on the filename to view the error message(s), fix the errors, and resubmit the file timely as a "**replacement**".

**"Not yet processed"** – The file has been received, but results are not available. Please check back in a few days.

- When finished, click "**Log Out**"
- Click "**Close 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 numeric and right-justified. Unused positions must be zero (0) filled. Do not use blanks in money amount fields.

---

**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 must reflect the tax year of the information return being reported. For prior tax year data, there must be a “P” in position 6 of the Transmitter “T” Record. This position must be blank for current year data.

---

**5. Incorrect use of Test Indicator.**

When sending a test file, position 28 of the Transmitter “T” Record must contain a “T”, otherwise the position should be blank filled. 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” records must consist of nine numeric characters 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), refer to the chart 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 and in ascending order. Unused positions must be blank filled. 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).**

To receive e-mails concerning files, processing results, reminders, and notices, set the 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).

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

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

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

Generally, the results of a 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 the FILE STATUS. If the results in the e-mail indicate “Good, Not Released” and the “Count of Payees” is correct, the filer is finished with this file. If any other results are received, follow the instructions in the “Check File Status” option. If the file contains errors, get an online listing of the errors. If the file is good, but the file should not be processed, contact IRS/IRB within ten calendar days of the transmission of the file.

---

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

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

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### **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 another file containing the same information.**

Once a file has been transmitted, a replacement file cannot be sent unless the “CHECK FILE STATUS” indicates the file is bad (one to two business days after the file was transmitted). If a file should not be processed, contact IRS/IRB at **1-866-455-7438** within ten calendar days to see if this is a possibility.

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

Only compress one file at a time. For example, if there are ten uncompressed files to send, compress each file separately and send ten separate compressed files.

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

All files submitted electronically must be in standard ASCII code.

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**9. Transmitter has one TCC, but is filing for multiple companies. Which TIN should be used when logging into the FIRE system to send a file?**

When sending the file electronically, enter the TIN of the company assigned to the TCC. The uploaded file must contain the TINs of the businesses (payers) that made payments that are subject to reporting on information returns. The payer TIN is the information that will be passed forward.

---

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

Call IRS/IRB at **1-866-455-7438**. IRB may be able to stop the file before it has been processed.

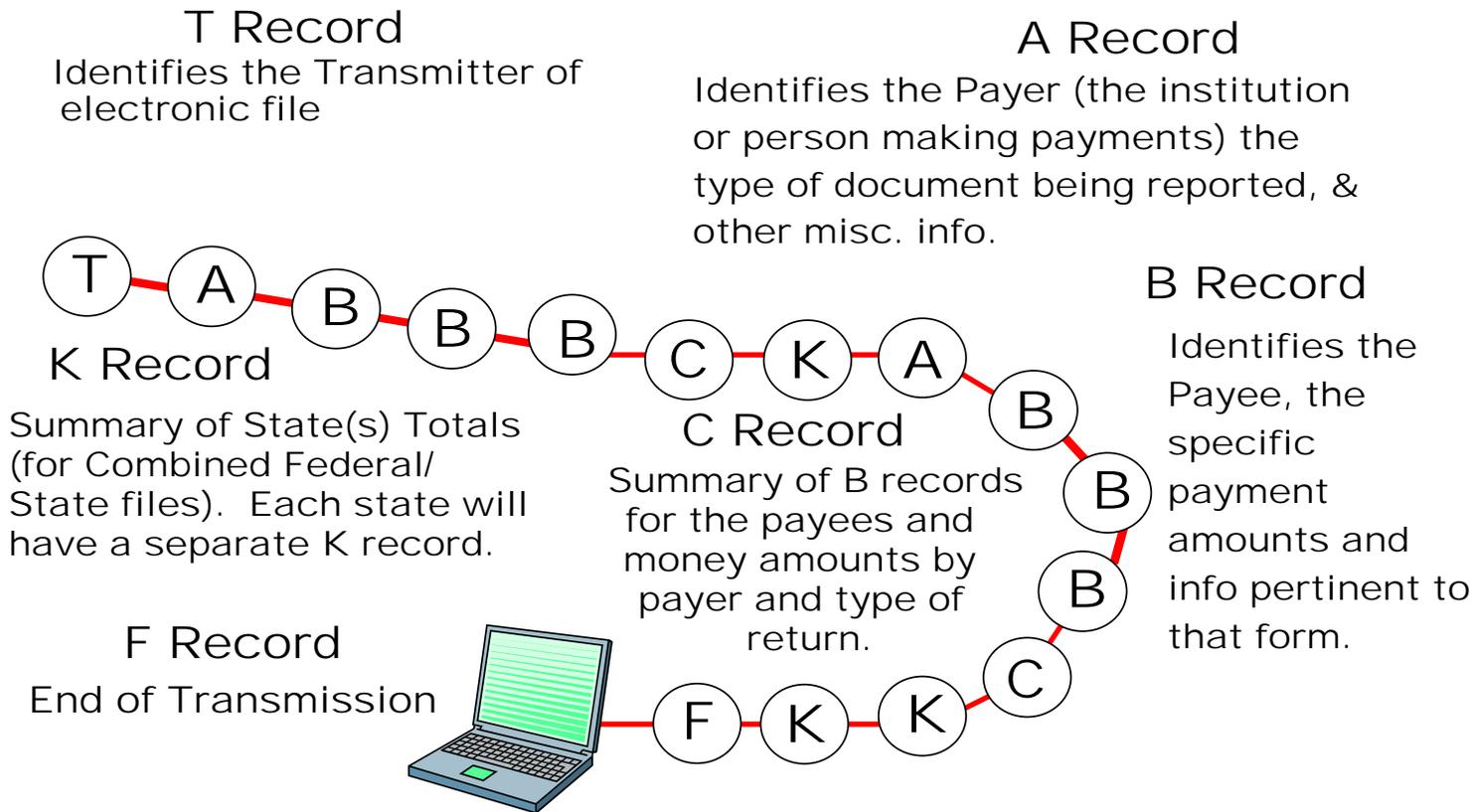
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Part C. Record Format Specification and Record Layouts

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**

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<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 “2011.” If reporting prior year data report the year which applies (2010, 2009, 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 the tax year is 2011.
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 information 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.

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**Record Name: Transmitter “T” Record**

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<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
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.
<b>Note: Any correspondence relating to problem electronic files will be sent to this address.</b>			
<b>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.</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. When reporting a foreign address, the Foreign Entity Indicator in position 29 must contain a “1” (one).			
230-269	Company City	40	<b>Required.</b> Enter the city, town, or post office where correspondence should be sent.
270-271	Company State	2	<b>Required.</b> Enter 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 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.
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> .

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</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 the 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 the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and the file can have only one "T" Record. Each record, thereafter, must be incremental 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 the final record of the file, the "F" Record.						
508-517	Blank	10	Enter blanks.						
518	Vendor Indicator	1	<p><b>Required.</b> Enter the appropriate code from the table below to indicate if the software used to produce this file was provided by a vendor or produced in-house.</p> <table border="0"> <thead> <tr> <th><u>Indicator</u></th> <th><u>Usage</u></th> </tr> </thead> <tbody> <tr> <td>V</td> <td>The software was purchased from a vendor or other source.</td> </tr> <tr> <td>I</td> <td>The software was produced by in-house programmers.</td> </tr> </tbody> </table>	<u>Indicator</u>	<u>Usage</u>	V	The software was purchased from a vendor or other source.	I	The software was produced by in-house programmers.
<u>Indicator</u>	<u>Usage</u>								
V	The software was purchased from a vendor or other source.								
I	The software was produced by in-house programmers.								

**Note: In-house programmer is defined as an employee or a hired contract programmer. If the software is produced in-house, the following Vendor information fields are not required.**

519-558	Vendor Name	40	<b>Required.</b> Enter the name of the company from whom the software was purchased.
559-598	Vendor Mailing Address	40	<b>Required.</b> Enter the mailing address.

**For U.S. addresses,** the vendor 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.

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
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 and fill unused positions with blanks.
650-689	Vendor Contact Name	40	<b>Required.</b> Enter the name of the person to be contacted concerning any software questions.
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 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**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
1	Record Type	1	<b>Required.</b> Enter an "A."
2-5	Payment Year	4	<b>Required.</b> Enter "2011." If reporting prior year data report the year which applies (2010, 2009, etc.).
6	Combined Federal/State Filer	1	<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.

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

**Note 2: If "1" (one) is entered 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.**

7-11	Blank	5	Enter blanks.
12-20	Payer's Taxpayer Identification Number (TIN)	9	<b>Required.</b> Enter the valid nine-digit Taxpayer Identification Number assigned to the payer. <b>Do not enter blanks, hyphens, or alpha characters.</b> All zeros, ones, twos, etc., will have the effect of an incorrect TIN.

**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).**

21-24	Payer Name Control	4	To determine the name control using the following simple rules or 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 a blank.

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>																																																												
26-27	Type of Return	2	<p><b>Required.</b> Enter the appropriate code from the table below. Left-justify information and fill unused positions with blanks.</p> <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-K</td><td>MC</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-K	MC	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
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28-43	Amount Codes (See Note.)	16	<p><b>Required.</b> Enter the appropriate amount code(s) for the type of return being reported. In most cases, the box numbers on paper information returns correspond with the amount codes used to file electronically. However, if discrepancies occur, this Revenue Procedure governs for filing electronically. Enter the amount codes in ascending sequence; numeric characters followed by alphas. Left-justify information and fill unused positions with blanks.</p>																																																												

**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.**

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

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<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
Amount Codes	<b>Form 1097-BTC</b> -Bond Tax Credit		For Reporting Bond Tax Credit on Form 1097-BTC:
		<b>Amount Code</b>	<b>Amount Type</b>
		3	<i>Other Allowance Date Credit</i>
		4	March 15, 2011 Allowance Date Credit
		5	June 15, 2011 Allowance Date Credit
		6	September 15, 2011 Allowance Date Credit
		7	December 15, 2011 Allowance Date Credit
Amount Codes	<b>Form 1098</b> - Mortgage Interest Statement		For Reporting Mortgage Interest Received From Payers/Borrowers (Payer of Record) on Form 1098:
		<b>Amount Code</b>	<b>Amount Type</b>
		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	<b>Form 1098-C</b> - Contributions of Motor Vehicles, Boats, and Airplanes		For Reporting Gross Proceeds From Sales on Form 1098-C:
		<b>Amount Code</b>	<b>Amount Type</b>
		4	Gross proceeds from sales
		6	Value of goods or services in exchange for vehicle
Amount Code	<b>Form 1098-E</b> - Student Loan Interest		For Reporting Interest on Student Loans on Form 1098-E:
		<b>Amount Code</b>	<b>Amount Type</b>
		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 Statement	<b>Form 1098-T</b> - Tuition		For Reporting Tuition Payments on Form 1098-T:
			<b>Amount</b>
			<u><b>Code</b></u> <u><b>Amount Type</b></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 Abandonment of Secured Property	<b>Form 1099-A</b> - Acquisition or Abandonment of Secured Property		For Reporting the Acquisition or Abandonment of Secured Property on Form 1099-A:
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	<b>Amount</b>
	<u><b>Code</b></u> <u><b>Amount Type</b></u>
	2      Balance of principal outstanding
	4      Fair market value of property

Amount Codes Exchange Transactions	<b>Form 1099-B</b> - Proceeds From Broker and Barter Exchange Transactions		For Reporting Payments on Form 1099-B:
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	<b>Amount</b>
	<u><b>Code</b></u> <u><b>Amount Type</b></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 2011 ( <b>See Note 2.</b> )
	7      Unrealized profit (or loss) on open contracts - 12/31/2010 ( <b>See Note 2.</b> )

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

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Field Position	Field Title	Length	Description and Remarks
		8	Unrealized profit (or loss) on open contracts - 12/31/2011 (See Note 2.)
		9	Aggregate profit (or loss) (See Note 2.)
		A	Cost or other basis
		B	Wash sale loss disallowed

**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.**

Amount Codes **Form 1099-C** -  
Cancellation of Debt

For Reporting Payments on Form 1099-C:

**Amount**

<u>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 (See Note.)

**Note: Use Amount Code 7 only if a combined Form 1099-A and 1099-C is being filed.**

Amount Code **Form 1099-CAP** - Changes in  
Corporate Control and Capital Structure

For Reporting Payments on Form 1099-CAP:

**Amount**

<u>Code</u>	<u>Amount Type</u>
2	Aggregate amount received

Amount Codes **Form 1099-DIV** - Dividends  
and Distributions

For Reporting Payments on Form 1099-DIV:

**Amount**

<u>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

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

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Field Position	Field Title	Length	Description and Remarks
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Amount Codes **Form 1099-G** - 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

Amount Codes **Form 1099-H** - Health Coverage Tax Credit (HCTC) Advance Payments

For Reporting Payments on Form 1099-H:

<u>Amount Code</u>	<u>Amount Type</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

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
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Amount Codes **Form 1099-INT** - Interest Income For Reporting Payments on Form 1099-INT:

<u>Amount Code</u>	<u>Amount Type</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 **Form 1099-K** – Merchant Card and Third Party Network Payments

<u>Amount Code</u>	<u>Amount Type</u>
1	Gross amount of merchant card/third party network payments
5	January payments
6	February payments
7	March payments
8	April payments
9	May payments
A	June payments
B	July payments
C	August payments
D	September payments
E	October payments
F	November payments
G	December payments

Amount Codes **Form 1099-LTC** - Long-Term Care and Accelerated Death Benefits For Reporting Payments on Form 1099-LTC:

<u>Amount Code</u>	<u>Amount Type</u>
1	Gross long-term care benefits paid
2	Accelerated death benefits paid

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

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Field Position	Field Title	Length	Description and Remarks
Amount Codes (See Note 1.)	<b>Form 1099-MISC -</b> Miscellaneous Income		For Reporting Payments on Form 1099-MISC:
		<b>Amount</b>	
		<b><u>Code</u></b>	<b><u>Amount Type</u></b>
		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
		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 only reporting a direct sales indicator (see "B" record field position 547), use Type of Return "A" in Field Positions 26-27, and Amount Code 1 in Field Position 28 of the Payer "A" Record. All payment amount fields in the Payee "B" Record will contain zeros.**

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

Amount Codes	<b>Form 1099-OID -</b> Original Issue Discount		For Reporting Payments on Form 1099-OID:
		<b>Amount</b>	
		<b><u>Code</u></b>	<b><u>Amount Type</u></b>
		1	Original issue discount for 2011
		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

**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 1099-PATR</b> - Taxable Distributions Received From Cooperatives		For Reporting Payments on Form 1099-PATR:  <table> <thead> <tr> <th align="left"><u>Amount Code</u></th> <th align="left"><u>Amount Type</u></th> </tr> </thead> <tbody> <tr><td>1</td><td>Patronage dividends</td></tr> <tr><td>2</td><td>Nonpatronage distributions</td></tr> <tr><td>3</td><td>Per-unit retain allocations</td></tr> <tr><td>4</td><td>Federal income tax withheld (backup withholding)</td></tr> <tr><td>5</td><td>Redemption of nonqualified notices and retain allocations</td></tr> <tr><td>6</td><td>Deduction for qualified production activities income</td></tr> <tr><td colspan="2"><b>Pass-Through Credits</b></td></tr> <tr><td>7</td><td>Investment credit</td></tr> <tr><td>8</td><td>Work opportunity credit</td></tr> <tr><td>9</td><td>Patron's alternative minimum tax (AMT) adjustment</td></tr> <tr><td>A</td><td>For filer's use for pass-through credits and deductions</td></tr> </tbody> </table>	<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	<b>Pass-Through Credits</b>		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
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	Amount Codes <b>Form 1099-Q</b> - Payments From Qualified Education Programs (Under Sections 529 and 530)		For Reporting Payments on Form 1099-Q:  <table> <thead> <tr> <th align="left"><u>Amount Code</u></th> <th align="left"><u>Amount Type</u></th> </tr> </thead> <tbody> <tr><td>1</td><td>Gross distribution</td></tr> <tr><td>2</td><td>Earnings</td></tr> <tr><td>3</td><td>Basis</td></tr> </tbody> </table>	<u>Amount Code</u>	<u>Amount Type</u>	1	Gross distribution	2	Earnings	3	Basis																
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	Amount Codes <b>Form 1099-R</b> - Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		For Reporting Payments on Form 1099-R:  <table> <thead> <tr> <th align="left"><u>Amount Code</u></th> <th align="left"><u>Amount Type</u></th> </tr> </thead> <tbody> <tr><td>1</td><td>Gross distribution</td></tr> <tr><td>2</td><td>Taxable amount (<b>See Note 1.</b>)</td></tr> <tr><td>3</td><td>Capital gain (included in Amount Code 2)</td></tr> <tr><td>4</td><td>Federal income tax withheld</td></tr> <tr><td>5</td><td>Employee contributions or insurance premiums</td></tr> <tr><td>6</td><td>Net unrealized appreciation in employer's securities</td></tr> <tr><td>8</td><td>Other</td></tr> <tr><td>9</td><td>Total employee contributions</td></tr> </tbody> </table>	<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						
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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>
			A Traditional IRA/SEP/SIMPLE distribution or Roth conversion ( <b>See Note 2.</b> )
			B <i>Amount allocable to IRR within 5 years</i>

**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 **Form 1099-S** - Proceeds From Real Estate Transactions For Reporting Payments on Form 1099-S:

<b>Amount</b>	
<u><b>Code</b></u>	<u><b>Amount Type</b></u>
2	Gross proceeds ( <b>See Note.</b> )
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 **Form 1099-SA** - Distributions From an HSA, Archer MSA, or Medicare Advantage MSA For Reporting Distributions on Form 1099-SA:

<b>Amount</b>	
<u><b>Code</b></u>	<u><b>Amount Type</b></u>
1	Gross distribution
2	Earnings on excess contributions
4	Fair market value of the account on date of death

Amount Codes **Form 3921** - Exercise of a Qualified Incentive Stock Option Under Section 422(b) For Reporting Information on Form 3921:

<b>Amount</b>	
<u><b>Code</b></u>	<u><b>Amount Type</b></u>
3	Exercise price per share
4	Fair market value of share on exercise date

**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:
			<b>Amount</b>
			<b><u>Code</u></b> <b><u>Amount Type</u></b>
			3      Fair market value per share on grant date
			4      Fair market value on exercise date
			5      Exercise price per share
			8      Exercise price per share determined as if the option was exercised on the date the option was granted
Amount Codes	<b>Form 5498</b> - IRA Contribution Information		For Reporting Information on Form 5498:
			<b>Amount</b>
			<b><u>Code</u></b> <b><u>Amount Type</u></b>
			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 the 2011 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:
			<b>Amount</b>
			<b><u>Code</u></b> <b><u>Amount Type</u></b>
			1      Coverdell ESA contributions
			2      Rollover contributions

**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 5498-SA</b> - HSA, Archer MSA or Medicare Advantage MSA Information		For Reporting Information on Form 5498-SA:														
			<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>Employee or self-employed person's Archer MSA contributions made in 2011 and 2012 for 2011</td> </tr> <tr> <td>2</td> <td>Total contributions made in 2011 (See the 2011 Instructions.)</td> </tr> <tr> <td>3</td> <td>Total HSA/MSA contributions made in 2012 for 2011</td> </tr> <tr> <td>4</td> <td>Rollover contributions (<b>See Note.</b>)</td> </tr> <tr> <td>5</td> <td>Fair market value of HSA, Archer MSA or Medicare Advantage MSA</td> </tr> </tbody> </table>	<u>Amount Code</u>	<u>Amount Type</u>	1	Employee or self-employed person's Archer MSA contributions made in 2011 and 2012 for 2011	2	Total contributions made in 2011 (See the 2011 Instructions.)	3	Total HSA/MSA contributions made in 2012 for 2011	4	Rollover contributions ( <b>See Note.</b> )	5	Fair market value of HSA, Archer MSA or Medicare Advantage MSA		
<u>Amount Code</u>	<u>Amount Type</u>																
1	Employee or self-employed person's Archer MSA contributions made in 2011 and 2012 for 2011																
2	Total contributions made in 2011 (See the 2011 Instructions.)																
3	Total HSA/MSA contributions made in 2012 for 2011																
4	Rollover contributions ( <b>See Note.</b> )																
5	Fair market value of HSA, Archer MSA or Medicare Advantage MSA																
<b>Note: This is the amount of any rollover made to this MSA in 2011 after a distribution from another MSA. For detailed information on reporting, see the 2011 Instructions for Forms 1099-SA and 5498-SA.</b>																	
Amount Codes	<b>Form 8935</b> - 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	<b>W-2G</b> - 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																
<i>44-51</i>	<i>Blank</i>	<i>8</i>	<i>Enter blanks.</i>														
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.														

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>						
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	<p><b>Required.</b> Identifies the entity in the Second Payer Name Line Field.</p> <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)**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
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 the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and the file can have only one "T" Record. Each record, thereafter, must be incremental 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 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	28-43	44-51	52	53-92

Second Payer Name Line	Transfer Agent Indicator	Payer Shipping Address	Payer City	Payer State	Payer ZIP Code
93-132	133	134-173	174-213	214-215	216-224

Payer’s Telephone Number 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 “0” (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 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.

<b>Record Name: Payee “B” Record</b>			
<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
1	Record Type	1	<b>Required.</b> Enter “B.”
2-5	Payment Year	4	<b>Required.</b> Enter “2011.” If reporting prior year data, report the year which applies (2010, 2009, etc.).

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>								
6	Corrected Return Indicator (See Note.)	1	<b>Required for corrections only.</b> Indicates a corrected return. Enter the appropriate code from the following table.								
			<table> <thead> <tr> <th><u>Code</u></th> <th><u>Definition</u></th> </tr> </thead> <tbody> <tr> <td>G</td> <td>If this is a one-transaction correction or the first of a two-transaction correction</td> </tr> <tr> <td>C</td> <td>If this is the second transaction of a two-transaction correction</td> </tr> <tr> <td>Blank</td> <td>If this is not a return being submitted to correct information already processed by IRS</td> </tr> </tbody> </table>	<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
<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.**

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 is usually 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 embedded 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.
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**Note: Embedded 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>B</b> rown	BROW
John A. <b>L</b> ee	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</b> Cafe	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

Partnership:

Robert <b>Aspen</b>	ASPE
and Bess Willow	
Harold <b>Fir</b> , Bruce Elm,	FIR*
and Joyce Spruce et al Ptr	

Estate:

Frank <b>White</b> Estate	WHIT
Estate of Sheila <b>Blue</b>	BLUE

Trusts and Fiduciaries:

<b>Daisy</b> Corporation Employee	DAIS
Benefit Trust	
Trust FBO The	CHER
<b>Cherryblossom</b> Society	

Exempt Organization:

<b>Laborer's</b> Union, AFL-CIO	LABO
<b>St. Bernard's</b> Methodist	STBE
Church Bldg. Fund	

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
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\* 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:
----	-------------	---	--

<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.
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**Note: If filer is required to report payments made through Foreign Intermediaries and Foreign Flow-Through Entities on Form 1099, see the 2011 General Instructions for Certain Information Returns for reporting instructions.**

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 three separate pension distributions for the same payee and three separate Forms 1099-R are filed, three separate unique account numbers are required.
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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>
			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 the office code of the payer; otherwise, enter blanks. For payers with multiple locations, this field may be used to identify the location of the office submitting the information returns. This code will also appear on backup withholding notices.
45-54	Blank	10	Enter blanks.
	Payment Amount Fields (Must be numeric)		<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.

<b>Record Name: Payee "B" Record (Continued)</b>			
<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
103-114	Payment Amount 5*	12	The amount reported in this field represents payments for Amount Code 5 in the "A" Record.
115-126	Payment Amount 6*	12	The amount reported in this field represents payments for Amount Code 6 in the "A" Record.
127-138	Payment Amount 7*	12	The amount reported in this field represents payments for Amount Code 7 in the "A" Record.
139-150	Payment Amount 8*	12	The amount reported in this field represents payments for Amount Code 8 in the "A" Record.
151-162	Payment Amount 9*	12	The amount reported in this field represents payments for Amount Code 9 in the "A" Record.
163-174	Payment Amount A*	12	The amount reported in this field represents payments for Amount Code A in the "A" Record.
175-186	Payment Amount B*	12	The amount reported in this field represents payments for Amount Code B in the "A" Record.
187-198	Payment Amount C*	12	The amount reported in this field represents payments for Amount Code C in the "A" Record.
199-210	Payment Amount D*	12	The amount reported in this field represents payments for Amount Code D in the "A" Record.
211-222	Payment Amount E*	12	The amount reported in this field represents payments for Amount Code E in the "A" Record.
223-234	Payment Amount F*	12	The amount reported in this field represents payments for Amount Code F in the "A" Record.
235-246	Payment Amount G*	12	The amount reported in this field represents payments for Amount Code G in the "A" Record.
<b>*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.</b>			
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 Lines.
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 information and fill unused positions with blanks. If more space is required for the name, use the Second Payee Name Line Field. If reporting information for a sole proprietor, the individual's name must always be present

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
			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.
<b>Note: If a filer is required to report payments made through Foreign Intermediaries and Foreign Flow-Through Entities on Form 1099, see the 2011 General Instruction for Certain Forms for reporting instructions.</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. <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 information and fill unused positions with blanks. <b>See the Note above under the First Payee Name Line.</b>
328-367	Blank	40	Enter blanks.
368-407	Payee Mailing Address	40	<b>Required.</b> Enter the mailing address of the payee. The street address should include number, street, apartment or suite number, or PO Box if mail is not delivered to a street address. This field must not 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 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 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.

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

Field Position	Field Title	Length	Description and Remarks
499	Blank	1	Enter blank.
500-507	Record Sequence Number	8	<b>Required.</b> Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and the file can have only one "T" Record in a file. Each record, thereafter, must be incremental 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 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-K*
- (15) Form 1099-LTC
- (16) Form 1099-MISC\*
- (17) Form 1099-OID\*
- (18) Form 1099-PATR\*
- (19) Form 1099-Q
- (20) Form 1099-R\*
- (21) Form 1099-S
- (22) Form 1099-SA
- (23) Form 3921
- (24) Form 3922
- (25) Form 5498\*
- (26) Form 5498-ESA
- (27) Form 5498-SA
- (28) Form 8935
- (29) 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:						
			<table><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 2011 Form 1097-BTC for credit being reported</td></tr><tr><td>2</td><td>An entity that received a 2011 Form 1097-BTC for credit being reported</td></tr></tbody></table>	<u>Indicator</u>	<u>Usage</u>	1	Issuer of bond or its agent filing initial 2011 Form 1097-BTC for credit being reported	2	An entity that received a 2011 Form 1097-BTC for credit being reported
<u>Indicator</u>	<u>Usage</u>								
1	Issuer of bond or its agent filing initial 2011 Form 1097-BTC for credit being reported								
2	An entity that received a 2011 Form 1097-BTC for credit being reported								
548-555	Blanks	8	Enter blanks.						
556-563	Other Allowance Date	8	Enter other allowance date formatted as YYYYMMDD. Otherwise, enter blanks.						
564-576	Other Allowance Identification Number	13	Enter the unique identification number assigned to the bond. This can be an alpha/numeric identifier such as the CUSIP number. Right-justify information and fill unused positions with blanks.						
577-589	March Allowance Identification Number	13	Enter the unique identification number assigned to the bond. This can be an alpha/numeric identifier such as the CUSIP number. Right-justify information and fill unused positions with blanks.						
590-602	June Allowance Identification Number	13	Enter the unique identification number assigned to the bond. This can be an alpha/numeric identifier such as the CUSIP number. Right-justify information and fill unused positions with blanks.						
603-615	September Allowance Identification Number	13	Enter the unique identification number assigned to the bond. This can be an alpha/numeric identifier such as the CUSIP number. Right-justify information and fill unused positions with blanks.						
616-628	December Allowance Identification Number	13	Enter the unique identification number assigned to the bond. This can be an alpha/numeric identifier such as the CUSIP number. Right-justify information and fill unused positions with blanks.						
629-662	Blank	33	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**

Blank	Issuer Indicator	Blank	<i>Other Allowance Date</i>	<i>Other Allowance Identification Number</i>	<i>March Allowance Identification Number</i>
544-546	547	548-555	556-563	564-576	577-589

<i>June Allowance Identification Number</i>	<i>September Allowance Identification Number</i>	<i>December Allowance Identification Number</i>	Blank	Special Data Entries	Blank	Blank or CR/LF
590-602	603-615	616-628	629-662	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 the vehicle. Left-justify information and fill unused positions with blanks.						
588-612	Vehicle or Other Identification Number	25	Enter the vehicle or other identification number of the donated vehicle. Left-justify information and fill unused positions with blanks.						
613-651	Vehicle Description	39	Enter a description of material improvements or significant intervening use and duration of use. Left-justify information 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, 2011, would be 20110105). <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. <table><thead><tr><th><u>Indicator</u></th><th><u>Usage</u></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>	<u>Indicator</u>	<u>Usage</u>	1	Donee provided goods or services	2	Donee did not provide goods or services
<u>Indicator</u>	<u>Usage</u>								
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 the law the 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, 2011, would be 20110105). <b>Do not enter hyphens or slashes.</b>						

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
731-746	Goods and Services	16	Enter a description of any goods and services received for the vehicle; otherwise, leave blank. Left-justify information and fill unused positions with blanks.
747-748	Blank	2	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

Blank	Transaction Indicator	Transfer After Improvements Indicator	Transfer Below Fair Market Value Indicator	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
652-659	660	661	662	663-722	723-730	731-746	747-748

Blank or CR/LF

749-750

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
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**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
544-546	Blank	3	Enter blanks.
547	Half-time Student Indicator	1	<b>Required.</b> Enter “1” (one) if the student was at least a half-time student during any academic period that began in 2011. Otherwise, enter a blank.
548	Graduate Student Indicator	1	<b>Required.</b> Enter “1” (one) if the student is enrolled exclusively in a graduate level program. Otherwise, enter a blank.
549	Academic Period Indicator	1	Enter “1” (one) if the amount in Payment Amount Field 1 or Payment Amount Field 2 includes amounts for an academic period beginning January through March 2012. Otherwise, enter a blank.
550	Method of Reporting 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 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**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>						
544-546	Blank	3	Enter blanks.						
547	Personal Liability Indicator	1	Enter the appropriate indicator from the table below:  <table border="0"> <tr> <td align="center"><b>Indicator</b></td> <td align="center"><b>Usage</b></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>	<b>Indicator</b>	<b>Usage</b>	1	Borrower was personally liable for repayment of the debt.	Blank	Borrower was not personally liable for repayment of the debt.
<b>Indicator</b>	<b>Usage</b>								
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, 2011, would be 20110105). <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**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>						
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	<i>Non-covered Security Indicator</i>	<i>1</i>	<i>Enter a 1 (one) for a non-covered security; otherwise, enter a blank.</i>						
546	<i>Type of Gain or Loss Indicator</i>	<i>1</i>	<i>Enter the appropriate indicator from the following table, to identify the amount reported in Amount Code 2; otherwise, enter a blank.</i>  <table border="0"> <tr> <td><b><u>Indicator</u></b></td> <td><b><u>Usage</u></b></td> </tr> <tr> <td align="center">1</td> <td align="center"><i>Short term</i></td> </tr> <tr> <td align="center">2</td> <td align="center"><i>Long term</i></td> </tr> </table>	<b><u>Indicator</u></b>	<b><u>Usage</u></b>	1	<i>Short term</i>	2	<i>Long term</i>
<b><u>Indicator</u></b>	<b><u>Usage</u></b>								
1	<i>Short term</i>								
2	<i>Long term</i>								
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.  <table border="0"> <tr> <td><b><u>Indicator</u></b></td> <td><b><u>Usage</u></b></td> </tr> <tr> <td align="center">1</td> <td align="center">Gross proceeds</td> </tr> <tr> <td align="center">2</td> <td align="center">Gross proceeds less commissions and options premiums</td> </tr> </table>	<b><u>Indicator</u></b>	<b><u>Usage</u></b>	1	Gross proceeds	2	Gross proceeds less commissions and options premiums
<b><u>Indicator</u></b>	<b><u>Usage</u></b>								
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, 2011, would be 20110105). Enter blanks if this is an aggregate transaction. <b>Do not enter hyphens or slashes.</b>						

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</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	<i>Date of Acquisition</i>	8	<i>Enter the date of acquisition in the format YYYYMMDD (e.g., January 5, 2011, would be 20110105). Enter blanks if this is an aggregate transaction. <b>Do not enter hyphens or slashes.</b></i>
616-625	<i>Blank</i>	10	<i>Enter blanks.</i>
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 in the Special Data Entry field.**

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

Second TIN Notice (Optional)	<i>Non- covered Security Indicator</i>	<i>Type of Gain or Loss Indicator</i>	Gross Proceeds Indicator	Date of Sale or Exchange	CUSIP Number	Description	<i>Date of Acquisition</i>
544	545	546	547	548-555	556-568	569-607	608-615

<i>Blank</i>	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**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
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.
548-555	Date Canceled	8	Enter the date the debt was canceled in the format of YYYYMMDD (e.g., January 5, 2011, would be 20110105). <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	Personal Liability Indicator	Blank
544-546	547	548-555	556-594	595	596-662

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

**(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, 2011, would be 20110105). <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 numbers 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.
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.
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-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

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>						
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.						
			<table> <tr> <td><b><u>Indicator</u></b></td> <td><b><u>Usage</u></b></td> </tr> <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> </table>	<b><u>Indicator</u></b>	<b><u>Usage</u></b>	1	Income tax refund applies exclusively to a trade or business.	Blank	Income tax refund is a general tax refund.
<b><u>Indicator</u></b>	<b><u>Usage</u></b>								
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., 2010).</b> The valid range of years for the refund is <i>2001 through 2010</i> .						

**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.**

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.

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</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	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**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
544-546	Blank	3	Enter blanks.
547-548	Number of Months Eligible	2	<b>Required.</b> Enter the total number of months the recipient is eligible for health insurance advance payments. Right-justify information and fill unused positions with blanks.
549-662	Blank	114	Enter blanks.

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
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 Months Eligible	Blank	Special Data Entries	Blank	Blank 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**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
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 6) applies. Otherwise, enter blanks.
587-599	CUSIP Number	13	Enter CUSIP Number. If the tax-exempt interest is reported in the aggregate for multiple bonds or accounts, enter: VARIOUS. Right-justify information and fill unused positions with blanks 1.
600-662	Blank	63	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.

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</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	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-INT**

Second TIN Notice (Optional)	Blank	Foreign Country or U.S. Possession	CUSIP Number	Blank	Special Data 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-K**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
544-546	Blank	3	Enter blanks.
547	Type of Filer Indicator	1	<b>Required.</b> Enter the appropriate indicator from the following table; otherwise, enter blanks.

<u>Indicator</u>	<u>Usage</u>
1	Payment Settlement Entity (PSE)
2	Electronic Payment Facilitator (EPF)/
3	Third Party Payer (TPP)

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
548-564	Blank	17	Enter blanks.
565-604	Payment Settlement Entity's Name	40	Enter the payment settlement entity's name if different from the filers name; otherwise, enter blanks. Left-justify information, and fill unused positions with blanks,.
605-608	Merchant Category Code(MCC)	4	<b>Required.</b> Enter the Merchant Category Code(MCC). All MCCs must contain four numeric characters. A list of Merchant Category Codes is provided in Rev. Proc. 2004-43. If no code is provided, zero fill.
609-748	Blank	140	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

Blank	Type of Filer Indicator	Blank	Payment Settlement Entity's Name	Merchant Category Code	Blank	Blank or CR/LF
544-546	547	548-564	565-604	605-608	609-748	749-750

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>						
544-546	Blank	3	Enter blanks.						
547	Type of Payment Indicator	1	Enter the appropriate indicator from the following table; otherwise, enter blanks.  <table><thead><tr><th><u>Indicator</u></th><th><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. The 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 the payee's address.						

**For U.S. addresses**, the payee city, state, and ZIP Code must be reported as a 40, 2, and 9-position field, respectively. **Filers must adhere to the correct format for the insured's city, state, and ZIP Code.** **For foreign addresses**, filers may use the insured's city, state, and ZIP Code as a continuous 51-position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Country Indicator in position 247 must contain a "1" (one).

<b>(15) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-LTC (Continued)</b>									
<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>						
637-676	City of Insured	40	<b>Required.</b> Enter the city, town, or post office. Left-justify and fill 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.						
688	Status of Illness Indicator (Optional)	1	Enter the appropriate code from the table below to indicate the status of the illness of the insured; otherwise, enter blank.  <table border="1"> <thead> <tr> <th><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, 2011, would be 20110105). <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 a blank.						
698-722	Blank	25	Enter blanks.						
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to IRS. Right-justify information and fill unused positions with zeros.						
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to IRS. The payment amount must be right-justify information and fill unused positions with zeros.						
747-748	Blank	2	Enter blanks.						
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.						

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

Blank	Type of Payment Indicator	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

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

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

**Note: If reporting a direct sales indicator *only*, use Type of Return “A” in Field Positions 26- 27, and Amount Code 1 in Field Position 28 of the Payer “A” Record. All payment amount fields in the Payee “B” Record will contain zeros.**

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</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	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

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
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 12/2011). 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 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-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

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

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

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>								
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 a blank.								
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.								
			<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

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
544	Blank	1	Enter blank.
545-546	Distribution Code  (For a detailed explanation of distribution codes, see the 2011 <i>Instructions for Forms 1099-R and 5498.</i> ) <b>See the 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, 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.  <b>Code    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        Section 1035 exchange (a tax-free exchange of life insurance, annuity, qualified long-term care insurance, or endowment contracts) 7        *Normal distribution 8        *Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2011

(20)	<u>Payee “B” Record</u>	<u>– Record Layout</u>	<u>Positions 544-750 for Form 1099-R (continued)</u>
<u>Field Position</u>	<u>Field Title</u>	<u>Length</u>	<u>Description and Remarks</u>
			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
			E Distribution under Employee Plans Compliance Resolution System (EPCRS)
			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 2011
			P *Excess contributions plus earnings/excess deferrals taxable in 2010
			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 2010 ( <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 Charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements.

**\*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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**(20) 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 a blank. (If the Taxable Amount Not Determined Indicator is used, enter “0s” [zeros] in Payment Amount Field 2 of the Payee “B” Record.) Please make every effort to compute the taxable amount.
548	IRA/SEP/SIMPLE Indicator	1	Enter “1” (one) for a traditional IRA, SEP, or SIMPLE distribution or Roth conversion; otherwise, enter a blank. ( <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>

**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 *2011 Instructions for Forms 1099-R and 5498* for exceptions (Box 2a instructions).

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549	Total Distribution Indicator (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.
-----	---	---	---

**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.

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
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 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 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 2011**

**POSITION 546**

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

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
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, 2011 would be 20110105). <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.

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

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

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

Blank	Property or Services Indicator	Date of Closing	Address or Legal Description	Blank	Special Data Entries
544-546	547	548-555	556-594	595-662	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 1099-SA**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
544	Blank	1	Enter blank.
545	Distribution Code	1	<b>Required.</b> Enter the applicable code from the table below to indicate the type of payment.

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>														
			<table><thead><tr><th><u>Code</u></th><th><u>Category</u></th></tr></thead><tbody><tr><td>1</td><td>Normal distribution</td></tr><tr><td>2</td><td>Excess contribution</td></tr><tr><td>3</td><td>Disability</td></tr><tr><td>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>5</td><td>Prohibited transaction</td></tr><tr><td>6</td><td>Death distribution <b>after the year of death</b> to a nonspouse beneficiary. (Do not use for a 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 the year of death</b> to a nonspouse beneficiary. (Do not use for a 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 the year of death</b> to a nonspouse beneficiary. (Do not use for a distribution to an estate.)																
546	Blank	1	Enter a blank.														
547	Medicare Advantage MSA Indicator	1	Enter "1" (one) if distributions are from a Medicare Advantage MSA. Otherwise, enter a blank.														
548	HSA Indicator	1	Enter "1" (one) if distributions are from a HSA. Otherwise, enter a blank.														
549	Archer MSA Indicator	1	Enter "1" (one) if distributions are from an Archer MSA. Otherwise, enter a blank.														
550-662	Blank	113	Enter blanks.														
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not 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-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

**(23) Payee “B” Record - Record Layout Positions 544-750 for Form 3921**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
544-546	Blank	3	Enter blanks.
547-554	Date Option Granted	8	Enter the date the option was granted as YYYYMMDD (e.g. January 5, 2011, would be 20110105). Otherwise, enter blanks.
555-562	Date Option Exercised	8	Enter the date the option was exercised as YYYYMMDD (e.g. January 5, 2011, would be 20110105). Otherwise, enter blanks.
563-570	Number of Shares Transferred	8	Enter the number of shares transferred. Report whole numbers only, using standard rounding rules as necessary. Right-justify information and fill unused positions with zeros. Otherwise, enter blanks.
571-574	Blank	4	Enter blanks.
575-614	If Other Than Transferor Information	40	Enter other than transferor information, left justify and fill unused positions with blanks. Otherwise, enter blanks.
615-662	Blank	48	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 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

**(24) 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 the date the option was granted to the transferor as YYYYMMDD (e.g. January 5, 2011 as 20110105). Otherwise, enter blanks.
555-562	Date Option Exercised by Transferor	8	Enter the date the option was exercised by the transferor as YYYYMMDD (e.g. January 5, 2011, as 20110105). Otherwise, enter blanks.
563-570	Number of Shares Transferred	8	Enter the number of shares transferred. Report whole numbers only, using standard rounding rules as necessary. Right-justify information and fill unused positions with blanks. Otherwise, enter blanks.
571-578	Date Legal Title Transferred by Transferor	8	Enter the date the legal title was transferred by the transferor as YYYYMMDD (e.g. January 5, 2011 as 20110105). 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 Granted to Transferor	Date Option Exercised by Transferor	Number of Shares Transferred	Date Legal Title Transferred by Transferor
544-546	547-554	555-562	563-570	571-578

Blank	Special Data Entry Fields	Blank	Blank or CR/LF
579-662	663-722	723-748	749-750

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>												
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 a rollover (Amount Code 2) or Fair Market Value (Amount Code 5) for a SEP. Otherwise, enter a blank.												
549	<b>SIMPLE</b> Indicator (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 2012. Otherwise, enter a blank.												
552-555	Year of Postponed Contribution	4	Enter the year in YYYY format. Otherwise, enter blanks.												
556-557	Postponed Contribution Code	2	<b>Required.</b> Enter the two-digit alpha Postponed Contribution Code from the table below. Otherwise, enter blanks.												
			<table> <tr> <td><b><u>Code</u></b></td> <td><b><u>Category</u></b></td> </tr> <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> </table>	<b><u>Code</u></b>	<b><u>Category</u></b>	AF	Allied Force	JE	Joint Endeavor	EF	Enduring Freedom	IF	Iraqi Freedom	FD	Federally Designated Disaster Area
<b><u>Code</u></b>	<b><u>Category</u></b>														
AF	Allied Force														
JE	Joint Endeavor														
EF	Enduring Freedom														
IF	Iraqi Freedom														
FD	Federally Designated Disaster Area														

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>						
558-559	Repayment Code	2	<b>Required.</b> Enter the two character alpha Repayment Code. Otherwise, enter blanks.  <table><tr><td><u>Code</u></td><td><u>Category</u></td></tr><tr><td>QR</td><td>Qualified Reservist Distribution</td></tr><tr><td>DD</td><td>Federally Designated Disaster Distribution</td></tr></table>	<u>Code</u>	<u>Category</u>	QR	Qualified Reservist Distribution	DD	Federally Designated Disaster Distribution
<u>Code</u>	<u>Category</u>								
QR	Qualified Reservist Distribution								
DD	Federally Designated Disaster Distribution								
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, 2012 as 20120105). 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

**(26) 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 Entries	Blank	Blank or CR/LF
544-662	663-722	723-748	749-750

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

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

**(28) 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 the first payment as YYYY. Otherwise, enter blanks.
551-554	Year of Second Payment	4	Enter the year of the second payment as YYYY. Otherwise, enter blanks.
555-558	Year of Third Payment	4	Enter the year of the third payment as YYYY. Otherwise, enter blanks.
559-562	Year of Fourth Payment	4	Enter the year of the fourth payment as YYYY. Otherwise, enter blanks.
563-566	Year of Fifth Payment	4	Enter the year of the fifth payment as YYYY. Otherwise, enter blanks.
567-662	Blank	96	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 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

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

Field Position	Field Title	Length	Description and Remarks																				
544-546	Blank	3	Enter blanks.																				
547	Type of Wager Code	1	<p><b>Required.</b> Enter the applicable type of wager code from the table below.</p> <table> <thead> <tr> <th><u>Code</u></th> <th><u>Category</u></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>	<u>Code</u>	<u>Category</u>	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
<u>Code</u>	<u>Category</u>																						
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)																						
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4	State-conducted lottery																						
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8	Poker Winnings																						
9	Any other type of gambling winnings																						
548-555	Date Won	8	<p><b>Required.</b> Enter the date of the winning transaction in the format YYYYMMDD (e.g., January 5, 2011, would be 20110105). <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).</p>																				
556-570	Transaction	15	<p><b>Required.</b> For state-conducted lotteries, enter the ticket or other identifying number. For keno, bingo, and slot machines, enter the ticket or card number (and color, if applicable), machine serial number, or any other information that will help identify the winning transaction. For all others, enter blanks.</p>																				
571-575	Race	5	<p>If applicable, enter the race (or game) relating to the winning ticket; otherwise, enter blanks.</p>																				
576-580	Cashier	5	<p>If applicable, enter the initials or number of the cashier making the winning payment; otherwise, enter blanks.</p>																				

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
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 eighteen positions in length.

<b>Record Name: End of Payer “C” Record</b>			
<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
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 eighteen 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.

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
500-507	Record Sequence Number	8	<b>Required.</b> Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and the file can have only one "T" Record in a file. Each record, thereafter, must be incremental 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 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 Sequence Number	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 eighteen 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 eighteen 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.

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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 (Continued)**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
500-507	Record Sequence Number	8	<b>Required.</b> Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and the file can have only one "T" Record in a file. Each record, thereafter, must be incremental 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 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 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 filers. 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 1.)
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 Sequence Number	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.

<b>Record Name: End of Transmission “F” Record</b>			
<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 information and fill unused positions with zeros 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 this total was entered in the “T” Record, this field may be blank filled.
58-499	Blank	442	Enter blanks.
500-507	Record Sequence Number	8	<b>Required.</b> Enter the number of the record as it appears within the file. The record sequence number for the “T” Record will always be “1” (one), since it is the first record on the file and the file can have only one “T” Record in a file. Each record, thereafter, must be incremental 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 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** Employers can get an automatic 30-day extension of time to file by completing Form 8809, Application for Extension of Time To File Information Returns. An extension of time to file may be requested for Forms 1042-S, 1097, 1098, 1099, 3921, 3922, 5498, 8027, W-2G, and W-2. If requesting extensions of time for more than one payer, the extension of time requests must be submitted online or with an electronic file through the FIRE system.

**Note: IRS encourages the payer/transmitter community to utilize the online fill-in form in lieu of the paper Form 8809. A TCC is not required to use the online fill-in form option.**

**.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 requesting an additional extension of time, a paper Form 8809 must be submitted. Requests for an additional extension of time to file information returns are not automatically granted. These requests are granted only in cases of extreme hardship or catastrophic event. The IRS will send a letter of explanation approving or denying requests for an additional extension of time. (Refer to .11 of this Section.)

**.03** A paper Form 8809 may be submitted to the 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. A separate Form 8809 must be completed for each payer. Form 8809 may be computer-generated or photocopied. Be sure to use the most recently updated version and include all the pertinent information.

**.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. 4.07, for due dates.) If requesting an extension of time to file several types of forms, use one Form 8809; however, Form 8809 or an extension 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. IRS/IRB does not begin processing extension requests until January. It may take up to 30 days for IRS/IRB to respond to a paper extension request. **Extensions completed online via the FIRE system fill-in form option 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 must be resubmitted within twenty days.

**.07** Requesting extensions of time for multiple employers may be done by completing the online fill-in forms via the FIRE system. A separate online Form 8809 must be completed for each payer.

**.08** Payers/transmitters requesting extensions of time for multiple employers are required to submit the extension requests online via the fill-in form or in a file electronically (see Sec. 3 for the record layout).

**.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, 1997-17 IRB 6, provides rules for determining the date that is treated as the postmark date. For items delivered by a non-designated 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, 2004-52 IRB 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 a denial letter, accompanied by a list of employers covered under that denial. No letters are sent for approved extensions, transmitters can obtain those results on-line.

**.12** If an additional extension of time is needed, a Form 8809 and/or extension file must be sent by the initial extended due date. Check line 7 on the form to indicate that an additional extension is being requested. An additional 30-day extension will be approved only in cases of extreme hardship or catastrophic event. **If requesting an additional 30-day extension of time, submit the information return files as soon as prepared. Do not wait for IRS/IRB to respond to your 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 with the electronic file or to the service center where the paper returns are filed.

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

**.15** A signature is not required when requesting an automatic 30-day extension. If an additional 30-day extension is requested, 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 for Form 8809.

**.16** Form 8809 may be obtained by calling 1-800-TAX-Form (1-800-829-3676). The form is also available at [IRS.gov](http://IRS.gov).

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

**.01** The specifications in Sec.3 include the required 200-byte record layout for requesting extensions of time submitted in an electronic file. The instructions for the information that is to be entered

in the record are also included. **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 (FIRE) **must** be submitted to obtain a TCC. This number **must** be used to submit extension requests in an electronic file. (See Part A, Sec. 6.)

**.03** If requesting an additional extension of time, a signed Form 8809 must be faxed to IRB the same day as the transmission. Be sure to include the reason an additional extension is needed and a signature.

**.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 online fill-in Form 8809 cannot be used in lieu of the paper Form 8809 for electronic files.

**.05** Do not submit tax year 2011 extension requests filed electronically before *January 4, 2012*.

### 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.**

<b>Record Layout for Extension of Time</b>			
<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
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> Enter 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. The street address should include the number, street, apartment, or suite number (or PO Box if mail is not delivered to a street address).

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
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.
186	Document Indicator (See Note.)	1	<b>Required.</b> From the table below, enter the appropriate document code that indicates the form for which an extension of time is being requested

<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-K, 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

**Note: Do not enter any other values in this field. Submit a separate record for each document. For example, when requesting an extension for Form 1099-INT and Form 5498 for the same payer, submit one record with "2" coded in this field and another record with "3" coded in this field. When requesting an extension for Form 1099-DIV and Form 1099-MISC for the same payer, submit one record with "2" coded in this field.**

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 returns.

**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.**

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 series, 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 the 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 series, 1099 series, 3921, 3922, 5498 series, W-2G, W-2 series, and 1042-S are not automatically approved. If approved, an extension will allow a **maximum** of 30 additional days from the due date. The request must be postmarked no later than the date the statements are due to the recipients.

**.03** Generally, only the payer may sign the letter requesting the extension for recipient copies. If a transmitter has a contractual agreement with a payer to submit extension requests on the payer's behalf, the transmitter should state so in the letter requesting the extension.

**.04** Requests for extensions of time to file recipient copies for more than 10 payers are **required** to be submitted electronically. (See Sec.3, for the record layout.). When requesting extensions of time for recipient copies, a signed letter must be faxed to IRB by the transmitter the same day as the transmission. Be sure to include the reason an extension for the recipient copies is needed.

**.05** *Transmitters submitting an extension of time for recipient copies via an electronic file should not submit a list of payer names and TINs with the letter since this information is included in the electronic file.*

**.06** **The online 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 \$100 per return in excess of 250. (For penalty information, refer to the Penalty Section of the *2011 General Instructions for Certain Information Returns*.)

**.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 [IRS.gov](http://IRS.gov) or by calling 1-800-829-3676.

**.03** Although a payer may submit as many as 249 corrections on paper, IRS/IRB encourages electronic filing. Once the 250 threshold has been met, filers are required to submit any returns in excess of 250 electronically. 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 waiver requests must 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

**.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 with the appropriate service center on the official IRS paper forms or an acceptable substitute form.

# 2011



Department of the Treasury  
Internal Revenue Service

# General Instructions for Certain Information Returns

**(Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G)**

Section references are to the Internal Revenue Code unless otherwise noted.

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## What's New

**Pilot program for truncating an individual's identifying number on paper payee statements has ended.** Filers must show the individual payee's complete identifying number on all copies of the form.

**Form 1099-K.** New Form 1099-K, Merchant Card and Third-Party Network Payments, is used to report merchant card payments and third-party network transactions to participating payees. See Form 1099-K and its instructions for more information.

**New reporting requirement for rental property expense payments.** If you receive rental income from real estate, you may be required to report payments you made for rental property expenses. You will use Form 1099-MISC, Miscellaneous Income, to report these payments. For more details including exceptions, see the Instructions for Form 1099-MISC and [www.irs.gov/form1099misc](http://www.irs.gov/form1099misc).

**Increase in information return penalties.** The penalties for failure to file correct information returns and payee statements were increased. See part O on page 11.

**Publication 1220.** Information on new forms was added to Pub. 1220, which is now titled Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically.

**Logos, slogans, and advertising on information returns.** For amounts paid after 2010, logos, slogans, and advertising will not be permitted on Forms 1096, or Copy A of Forms 1097, 1098, 1099, 5498, W-2G, 1042-S, or any payee statements. For exceptions, see Pub. 1179, which provides the general rules and specifications for substitute forms.



See the specific form instructions for information on changes to the form.

## Reminders

**Due date for certain statements sent to recipients.** The due date for furnishing statements to recipients for Forms 1099-B, 1099-S, and 1099-MISC (if amounts are reported in Boxes 8 or 14) is February 15. This also applies to statements furnished as part of a consolidated reporting statement.

**Electronic filing.** *E-filers* are reminded that using the FIRE system requires following the specifications contained in Pub. 1220. Also, the IRS does not provide a fill-in form option. See part F on page 4 for information on *e-file*.

**Payee.** Throughout these instructions the term "payee" means any recipient of Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G including borrowers, debtors, donors, insureds, participants, policyholders, students, transferors, and winners on certain forms.

**Where to file.** All information returns filed on paper will be filed with only two Internal Revenue Service Centers: Austin, TX, and Kansas City, MO. See part D on page 4, and Form 1096, Annual Summary and Transmittal of U.S. Information Returns.

## Items You Should Note

### Photographs of Missing Children

The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

### Available Products

In addition to these general instructions, which contain general information concerning Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G, we provide specific form instructions as separate products. Get the instructions you need for completing a specific form from the following list of separate instructions.

- Instructions for Forms W-2G and 5754
- Instructions for Form 1097-BTC
- Instructions for Form 1098
- Instructions for Form 1098-C
- Instructions for Forms 1098-E and 1098-T
- Instructions for Forms 1099-A and 1099-C
- Instructions for Form 1099-B
- Instructions for Form 1099-CAP
- Instructions for Form 1099-DIV
- Instructions for Form 1099-G
- Instructions for Form 1099-H
- Instructions for Forms 1099-INT and 1099-OID
- Instructions for Form 1099-K
- Instructions for Form 1099-LTC
- Instructions for Form 1099-MISC
- Instructions for Form 1099-PATR
- Instructions for Form 1099-Q
- Instructions for Forms 1099-R and 5498
- Instructions for Form 1099-S
- Instructions for Forms 1099-SA and 5498-SA
- Instructions for Forms 3921 and 3922
- Instructions for Form 5498-ESA

See *How To Get Forms, Publications, and Other Assistance* on page 14.

## Guide to Information Returns

See the chart on pages 15 and 16 for a brief summary of information return reporting rules.

### Use Form 1096 To Send Paper Forms to the IRS

You must send Copies A of all paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the IRS with Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Instructions for completing Form 1096 are contained on Form 1096. Also see part E on page 4.

### Reporting Backup Withholding on Forms 1099 and W-2G

If you backup withhold on a payment, you must file the appropriate Form 1099 or Form W-2G with the IRS and furnish a statement to the recipient to report the amount of the payment and the amount withheld. This applies even though the amount of the payment may be below the normal threshold for filing Form 1099 or Form W-2G. For how to report backup withholding, see part N on page 10.

### Substitute Statements to Recipients

If you are using a substitute form to furnish information statements to recipients (generally Copy B), be sure your substitute statements comply with the rules in Pub. 1179. Pub. 1179, which is revised annually, explains the requirements for format and content of substitute statements to recipients. See part M on page 8 for additional information.



*All substitute statements to recipients must contain the tax year, form number, and form name prominently displayed together in one area of the statement. For example, they could be shown in the upper right part of the statement.*

### Taxpayer Identification Number (TIN) Matching

TIN Matching allows a payer or authorized agent who is required to file Forms 1099-B, DIV, INT, K, MISC, OID, and/or PATR, which report income subject to backup withholding, to match TIN and name combinations with IRS records before submitting the forms to the IRS. TIN Matching is one of the e-services products that is offered and is accessible through the IRS website. For program guidelines, see Pub. 2108-A, On-Line Taxpayer Identification (TIN) Matching Program, or go to IRS.gov and enter keyword "TIN matching" in the upper right corner. It is anticipated that payers who validate the TIN and name combinations before filing information returns will receive fewer backup withholding (CP2100) notices and penalty notices. E-services technical support is available by calling 1-866-255-0654.

## A. Who Must File

See the separate specific instructions for each form.

**Nominee/middleman returns.** Generally, if you receive a Form 1099 for amounts that actually belong to another person, you are considered a nominee recipient. You must file a Form 1099 with the IRS (the same type of Form 1099 you received) for each of the other owners showing the amounts allocable to each. You must also furnish a Form 1099 to each of the other owners. File the new Form 1099 with Form 1096 with the Internal Revenue Service Center for your area. On each new Form 1099, list yourself as the "payer" and the other owner as the "recipient." On Form 1096, list yourself as the "Filer." A husband or wife is not required to file a nominee return to show amounts owned by the other. The nominee, not the original payer, is responsible for filing the subsequent Forms 1099 to show the amount allocable to each owner.

**Successor/predecessor reporting.** A successor business (a corporation, partnership, or sole proprietorship) and a predecessor business (a corporation, partnership, or sole proprietorship) may agree that the successor will assume all or some of the predecessor's information reporting responsibilities. This would permit the successor to file one Form 1097, 1098, 1099, 3921, 3922, 5498, or W-2G for each recipient combining the predecessor's and successor's reportable amounts, including any withholding. If they so agree and the successor satisfies the predecessor's obligations and the conditions described on this page, the predecessor does not have to file the specified information returns for the acquisition year. If the successor and predecessor do not agree, or if the requirements described are not met, the predecessor and the successor each must file Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G for their own reportable amounts as they usually would. For more information and the rules that apply to filing combined Forms 1042-S, Foreign

Person's U.S. Income Subject to Withholding, see Rev. Proc. 99-50, which is available on page 757 of Internal Revenue Bulletin 1999-52 at [www.irs.gov/pub/irs-irbs/irb99-52.pdf](http://www.irs.gov/pub/irs-irbs/irb99-52.pdf).

The combined reporting procedure is available when all the following conditions are met.

1. The successor acquires from the predecessor substantially all the property (a) used in the trade or business of the predecessor, including when one or more corporations are absorbed by another corporation under a merger agreement, or (b) used in a separate unit of a trade or business of the predecessor.
2. The predecessor is required to report amounts, including any withholding, on information returns for the year of acquisition for the period before the acquisition.
3. The predecessor is not required to report amounts, including withholding, on information returns for the year of acquisition for the period after the acquisition.

**Combined reporting agreement.** The predecessor and the successor must agree on the specific forms to which the combined reporting procedure applies and that the successor assumes the predecessor's entire information reporting obligations for these forms. The predecessor and successor may agree to:

1. Use the combined reporting procedure for all Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G; or
2. Limit the use of the combined reporting procedure to (a) specific forms or (b) specific reporting entities, including any unit, branch, or location within a particular business entity that files its own separate information returns. For example, if the predecessor's and successor's only compatible computer or recordkeeping systems are their dividends paid ledgers, they may agree to use the combined reporting procedure for Forms 1099-DIV only. Similarly, if the only compatible systems are in their midwest branches, they may agree to use the combined reporting procedure for only the midwest branches.

**Combined reporting procedure.** On each Form 1097, 1098, 1099, 3921, 3922, 5498, and W-2G filed by the successor, the successor must combine the predecessor's (before the acquisition) and successor's reportable amounts, including any withholding, for the acquisition year and report the aggregate. For transactional reporting on Form 1099-B, Proceeds From Broker and Barter Exchange Transactions, the successor must report each of the predecessor's transactions and each of its own transactions on each Form 1099-B. These same reporting requirements apply to Form 3921, Exercise of an Incentive Stock Option under Section 422(b); and Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan under Section 423(c). The successor may include with the form sent to the recipient additional information explaining the combined reporting.

For purposes of the combined reporting procedure, the sharing of TINs and other information obtained under section 3406 for information reporting and backup withholding purposes does not violate the confidentiality rules in section 3406(f).

**Statement required.** The successor must file a statement with the IRS indicating the forms that are being filed on a combined basis under Rev. Proc. 99-50. The statement must:

1. Include the predecessor's and successor's names, addresses, telephone numbers, EINs, and the name and telephone number of the person responsible for preparing the statement.
2. Reflect separately the amount of federal income tax withheld by the predecessor and by the successor for each type of form being filed on a combined basis (for example, Form 1099-R or 1099-MISC).
3. Be sent separately from Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G by the forms' due date to: Internal Revenue Service, Information Returns Branch, 230 Murall Drive, Mail Stop 4360, Kearneysville, WV 25430. Do not send Form 1042-S statements to this address. Instead, use the address given in the Instructions for Form 1042-S; see Rev. Proc. 99-50.

**Qualified settlement funds.** A qualified settlement fund must file information returns for distributions to claimants if any transferor to the fund would have been required to file if the transferor had made the distributions directly to the claimants.

For distributions to transferors, a fund is subject to the information reporting requirements of sections 6041 and 6041A and may be required to file Form 1099-MISC. For payments made by the fund on behalf of a claimant or transferor, the fund is subject to these same rules and may have to file Form 1099-MISC for the payment to a third party. For information reporting purposes, a payment made by the fund on behalf of a claimant or transferor is

considered a distribution to the claimant or transferor and is also subject to information reporting requirements.

The same filing requirements, exceptions, and thresholds may apply to qualified settlement funds as apply to any other payer. That is, the fund must determine the character of the payment (for example, interest, fixed and determinable income, or gross proceeds from broker transactions) and to whom the payment is made (for example, corporation or individual).

For more information, see Regulations section 1.468B-2(l). Also, see Treasury Decision (TD) 9249, 2006-10 I.R.B. 546, available at [www.irs.gov/irb/2006-10\\_IRB/ar05.html](http://www.irs.gov/irb/2006-10_IRB/ar05.html). TD 9249 relates to escrow and similar funds.

**Payments to foreign persons.** See the Instructions for Form 1042-S, relating to U.S. source income of foreign persons, for reporting requirements relating to payments to foreign persons.

**Widely held fixed investment trusts (WHFITs).** Trustees and middlemen of WHFITs are required to report all items of gross income and proceeds on the appropriate Form 1099. For the definition of a WHFIT, see Regulations section 1.671-5(b)(22). A tax information statement that includes the information provided to the IRS on Forms 1099, as well as additional information identified in Regulations section 1.671-5(e), must be furnished to trust interest holders (TIHs).

Items of gross income (including OID) attributable to the TIH for the calendar year including all amounts of income attributable to selling, purchasing, or redeeming of a trust holder's interest in the WHFIT must be reported. Items of income that are required to be reported including non *pro-rata* partial principal payments, trust sales proceeds, redemption asset proceeds, and sales of a trust interest on a secondary market must be reported on Form 1099-B. See Regulations section 1.671-5(d).

Safe harbor rules for determining the amount of an item to be reported on Form 1099 and a tax information statement with respect to a TIH in a non-mortgage WHFIT (NMWHFIT) and a widely held mortgage trust (WHMT) are found in Regulations sections 1.671-5(f) and (g), respectively.

Trustees and middlemen must follow all the rules for filing Forms 1099 with the IRS and furnishing a statement to the TIH (except as noted below) as described in parts A through S of these instructions. For transition year reporting, see Notice 2010-4, 2010-2 I.R.B. 253, available at [www.irs.gov/irb/2010-02\\_IRB/ar11.html](http://www.irs.gov/irb/2010-02_IRB/ar11.html). Trustees and middlemen should also follow the separate instructions for Forms 1099-B, 1099-DIV, 1099-INT, 1099-MISC, and 1099-OID, as applicable, which may address additional income reporting requirements.

**Due date exception and other requirements for furnishing statement to TIH.** The written tax information for 2011 furnished to the TIH is due on or before March 15, 2012. For other items of expense and credit that must be reported to the TIH, see Regulations section 1.671-5(c).

There is no reporting requirement if the TIH is an exempt recipient unless the trustee or middleman backup withholds under section 3406. If the trustee or middleman backup withholds, then follow the rules in part N on page 10. An exempt recipient for this purpose is defined in Regulations section 1.671-5(b)(7).

**Reporting to foreign persons.** Items of a WHFIT attributable to a TIH who is not a U.S. person must be reported and amounts withheld following the provisions of sections 1441 through 1464. See Form 1042-S and its separate instructions for more information.

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## B. Other Information Returns

The income information you report on the following forms must not be repeated on Forms 1099 or W-2G.

- Form W-2, Wage and Tax Statement, reporting wages and other employee compensation.
- Forms 1042-S and 1000 reporting income to foreign persons.
- Form 2439 reporting undistributed long-term capital gains of a regulated investment company (RIC) or real estate investment trust (REIT).

### Gen. Instr. for Certain Info. Returns (2011)

- Schedule K-1 of Forms 1065 or 1065-B reporting distributive shares to members of a partnership.
- Schedule K-1 of Form 1041 reporting distributions to beneficiaries of trusts or estates.
- Schedule K-1 of Form 1120-S reporting distributive shares to shareholders of S corporations.
- Schedule K of Form 1120-IC-DISC reporting actual and constructive distributions to shareholders and deferred DISC income.
- Schedule Q of Form 1066 reporting income from a real estate mortgage investment conduit (REMIC) to a residual interest holder.

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## C. When To File

File Forms 1097, 1098, 1099, 3921, 3922, or W-2G on paper by February 28, 2012, or April 2, 2012, if filing electronically. Also file Form 1096 with paper forms. File Form 1096 with Forms 5498, 5498-ESA, and 5498-SA by May 31, 2012.

You will meet the requirement to file if the form is properly addressed and mailed on or before the due date. If the regular due date falls on a Saturday, Sunday, or legal holiday, file by the next business day. A business day is any day that is not a Saturday, Sunday, or legal holiday. See part M on page 8 about providing Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G or statements to recipients.

**Private delivery services.** You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing" rule for information returns. The list includes only the following.

- DHL Express (DHL): DHL Same Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

The private delivery service can tell you how to get written proof of the mailing date.



*Private delivery services cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.*

**Reporting period.** Forms 1097, 1098, 1099, 3921, 3922, and W-2G are used to report amounts received, paid, credited, donated, transferred, or canceled in the case of Form 1099-C during the calendar year. Forms 5498, 5498-ESA, and 5498-SA are used to report amounts contributed and the fair market value of an account for the calendar year.

**Extension.** You can get an automatic 30-day extension of time to file by completing Form 8809, Application for Extension of Time To File Information Returns. The form may be submitted on paper, or through the FIRE system either as a fill-in form or an electronic file. No signature or explanation is required for the extension. However, you must file Form 8809 by the due date of the returns in order to get the 30-day extension. Under certain hardship conditions you may apply for an additional 30-day extension. See the instructions for Form 8809 for more information.

**How to apply.** As soon as you know that a 30-day extension of time to file is needed, file Form 8809.

- If you are requesting an extension for 10 or fewer filers, follow the instructions on Form 8809 and mail it to the address listed in the instructions on the form or you can fax it. See the instructions for Form 8809 for more information.
- If you are requesting an extension for more than 10 filers, you must submit the extension request online or electronically through the FIRE system. You are encouraged to submit requests for 10 or fewer filers using the online fill-in form. See Pub. 1220, Part B, for more information on filing online or electronically.

**Extension for statements to recipients.** For information on requesting an extension of time to furnish statements to recipients, see *Extension* on page 10.

## D. Where To File



Use the 3-line address for your state found below for mailing information returns.

Send all information returns filed on paper to the following:

If your principal business, office or agency, or legal residence in the case of an individual, is located in

Use the following address

Alabama, Arizona, Arkansas, Connecticut, Delaware, Florida, Georgia, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Texas, Vermont, Virginia, West Virginia

Department of the Treasury  
Internal Revenue Service Center  
Austin, TX 73301

Alaska, California, Colorado, District of Columbia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Maryland, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Utah, Washington, Wisconsin, Wyoming

Department of the Treasury  
Internal Revenue Service Center  
Kansas City, MO 64999

If your legal residence or principal place of business or principal office or agency is outside the United States, file with the Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301.

**State and local tax departments.** Contact the applicable state and local tax department as necessary for reporting requirements and where to file.

## E. Filing Returns With the IRS

The IRS strongly encourages the quality review of data before filing to prevent erroneous notices from being mailed to payees (or others for whom information is being reported).

If you must file any Form 1097, 1098, 1099, 3921, 3922, 5498, or W-2G with the IRS and you are filing paper forms, you must send a Form 1096 with each type of form as the transmittal document. You must group the forms by form number and submit each group with a separate Form 1096. For example, if you file Forms 1098, 1099-A, and 1099-MISC, complete one Form 1096 to transmit Forms 1098, another for Forms 1099-A, and a third for Forms 1099-MISC. Specific instructions for completing Form 1096 are included on the form. Also, see *Transmitters, paying agents, etc.*, below. For information about filing corrected paper returns, see part H on page 5.

See Pub. 1179 for specifications for private printing of substitute information returns. You may not request special consideration. Only forms that conform to the official form and the specifications in Pub. 1179 are acceptable for filing with the IRS.

**Transmitters, paying agents, etc.** A transmitter, service bureau, paying agent, or disbursing agent (hereafter referred to as *agent*) may sign Form 1096 on behalf of any person required to file (hereafter referred to as *payer*) if the conditions in 1 and 2 below are met.

1. The agent has the authority to sign the form under an agency agreement (oral, written, or implied) that is valid under state law and
2. The agent signs the form and adds the caption For: (Name of payer).

Signing of the form by an authorized agent on behalf of the payer does not relieve the payer of the liability for penalties for not filing a correct, complete, and timely Form 1096 and accompanying returns.

Forms 1097, 1098, 1099, 3921, 3922, 5498, W-2G, or acceptable substitute statements to recipients issued by a service bureau or agent should show the same payer's name as shown on the information returns filed with the IRS.

For information about the election to report and deposit backup withholding under the agent's TIN and how to prepare forms if the election is made, see Rev. Proc. 84-33, 1984-1 C.B. 502, and the Instructions for Form 945.

**Keeping copies.** Generally, keep copies of information returns you filed with the IRS or have the ability to reconstruct the data for at least 3 years, 4 years for Form 1099-C, from the due date of the returns. Keep copies of information returns for 4 years if backup withholding was imposed.

**Shipping and mailing.** Send the forms to the IRS in a flat mailing (not folded). If you are sending many forms, you may send them in conveniently sized packages. On each package, write your name, number the packages consecutively, and place Form 1096 in package number one. Postal regulations require forms and packages to be sent by First-Class Mail.

## F. Electronic Reporting

Electronic reporting may be required for filing all information returns discussed in these instructions (see *Who must file electronically*, below). Different types of payments, such as interest, dividends, and rents, may be reported in the same submission.

Pub. 1220 provides the procedures for reporting electronically and is updated annually. Pub. 1220 is available at [IRS.gov](http://IRS.gov).

 You can file electronically through the Filing Information Returns Electronically System (FIRE System); however, you must have software that can produce a file in the proper format according to Pub. 1220. The FIRE System does not provide a fill-in form option for information return reporting. The FIRE System operates 24 hours a day, 7 days a week. You may access the FIRE System via the Internet at [fire.irs.gov](http://fire.irs.gov). See Pub. 1220 for more information.

**Due dates.** File Forms 1097, 1098, 1099, 3921, 3922, or W-2G electronically through the FIRE System by April 2, 2012. File Forms 5498, 5498-ESA, or 5498-SA by May 31, 2012. See part M on page 8 about providing Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G or statements to recipients.

**Extension of time to file.** For information about requesting an extension of time to file, see *Extension* on page 3.



If you file electronically, do not file the same returns on paper.

**Who must file electronically.** If you are required to file 250 or more information returns, you must file electronically. The 250-or-more requirement applies separately to each type of form. For example, if you must file 500 Forms 1098 and 100 Forms 1099-A, you must file Forms 1098 electronically, but you are not required to file Forms 1099-A electronically.

The electronic filing requirement does not apply if you apply for and receive a hardship waiver. See *How to request a waiver from filing electronically* on page 5.



The IRS encourages you to file electronically even though you are filing fewer than 250 returns.

**Filing requirement applies separately to originals and corrections.** The electronic filing requirements apply separately to original returns and corrected returns. Originals and corrections are not aggregated to determine whether you are required to file electronically. For example, if you file 400 Forms 1098 electronically and you are making 75 corrections, your corrections can be filed on paper because the number of corrections for Form 1098 is less than the 250 filing requirement. However, if you were filing 250 or more Form 1098 corrections, they would have to be filed electronically.

**Reporting incorrect payer name and/or TIN.** If a payer discovers an error in reporting the payer (not recipient) name and/or TIN, write a letter containing the following information:

1. Name and address of the payer
2. Type of error (including the incorrect payer name/TIN that was reported)
3. Tax year
4. Payer TIN
5. Transmitter Control Code (TCC)
6. Type of return
7. Number of payees

8. Filing method (paper or electronic)
9. Was federal income tax withheld?

Send the letter to Internal Revenue Service, Information Returns Branch, 230 Murrill Drive, Mail Stop 4360, Kearneysville, WV 25430.

If a payer realizes duplicate reporting or a large percentage of incorrect information has been filed, contact the information reporting customer service site at 1-866-455-7438 for further instructions.

**How to get approval to file electronically.** File Form 4419, Application for Filing Information Returns Electronically, at least 30 days before the due date of the returns. File Form 4419 for all types of returns that will be filed electronically. See Form 4419 for more information. Once you have received approval, you need not reapply each year. The IRS will provide a written reply to the applicant and further instructions at the time of approval, usually within 30 days.

**How to request a waiver from filing electronically.** To receive a waiver from the required filing of information returns electronically, submit Form 8508, Request for Waiver From Filing Information Returns Electronically, at least 45 days before the due date of the returns. You cannot apply for a waiver for more than 1 tax year at a time. If you need a waiver for more than 1 tax year, you must reapply at the appropriate time each year.

If a waiver for original returns is approved, any corrections for the same types of returns will be covered under the waiver. However, if you submit original returns electronically but you want to submit your corrections on paper, a waiver must be approved for the corrections if you must file 250 or more corrections.

If you receive an approved waiver, do not send a copy of it to the service center where you file your paper returns. Keep the waiver for your records only.

**Penalty.** If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty of up to \$100 per return for failure to file electronically unless you establish reasonable cause. However, you can file up to 250 returns on paper; those returns will not be subject to a penalty for failure to file electronically. See part O on page 11.

The penalty applies separately to original returns and corrected returns. See *Filing requirement applies separately to originals and corrections* on page 4.

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## G. Paper Document Reporting

If you are required to file 250 or more information returns, see part F on page 4.

### Follow these guidelines.

1. Although handwritten forms are acceptable, they must be completely legible and accurate to avoid processing errors. Handwritten forms often result in name/TIN mismatches. Use block print, not script characters. If you have a small number of forms, consider contacting an IRS business partner who may be able to prepare them with little or no cost to you. See 5, below, for details. Type entries using black ink in 12-point Courier font. Copy A is read by machine and must be typed clearly using no corrections in the data entry fields. Data must be printed in the middle of the blocks, well separated from other printing and guidelines. Entries completed by hand, or using script, italic, or proportional spaced fonts, or in colors other than black, cannot be read correctly by machine. Make all dollar entries without the dollar sign, but include the decimal point (0000.00). Show the cents portion of the money amounts. If a box does not apply, leave it blank.
2. Do not enter 0 (zero) or "None" in money amount boxes when no entry is required. Leave the boxes blank unless the instructions specifically require that you enter a 0 (zero). For example, in some cases, you must enter 0 (zero) to make corrections. See part H on this page.
3. Do not enter number signs (#)—RT 2, not Rt. #2.
4. Send the entire page of Copy A of your information returns with Form 1096 to the IRS even if some of the forms are blank or void. Do not use staples on any forms.
5. To locate an IRS business partner who may be able to offer low-cost or even free filing of certain forms, enter *e-file for Business Partners* in the Search box on IRS.gov.

**Multiple filings.** If, after you file Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G, you discover additional forms that are required to be filed, file these forms with a new Form 1096. Do not include copies or information from previously filed returns.

**Required format.** Because paper forms are scanned, all Forms 1096 and Copies A of Forms 1097, 1098, 1099, 3921, 3922, and

5498 must be prepared in accordance with the following instructions. If these instructions are not followed, you may be subject to a penalty for each incorrectly filed document. See part O on page 11.

1. Do not cut or separate Copies A of the forms that are printed two or three to a sheet (except Forms W-2G and 1098-C). Generally, Forms 1097, 1098, 1099, 3921, 3922, and 5498 are printed two or three to an 8 x 11 inch sheet. Form 1096 is printed one to an 8 x 11 inch sheet. These forms must be submitted to the IRS on the 8 x 11 inch sheet. If at least one form on the page is correctly completed, you must submit the entire page. Forms W-2G may be separated and submitted as single forms. Send the forms to the IRS in a flat mailing (not folded).
2. No photocopies of any forms are acceptable. See *How To Get Forms, Publications, and Other Assistance* on page 14.
3. Do not staple, tear, or tape any of these forms. It will interfere with the IRS' ability to scan the documents.
4. Pinfeed holes on the form are not acceptable. Pinfeed strips outside the 8 x 11 inch area must be removed before submission, without tearing or ripping the form. Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single sheet (8 x 11 inches) before they are filed with the IRS.
5. Do not change the title of any box on any form. Do not use a form to report information that is not properly reportable on that form. If you are unsure of where to report the data, call the information reporting call site at 1-866-455-7438 (toll free).
6. Report information only in the appropriate boxes provided on the forms. Make only one entry in each box unless otherwise indicated in the form's specific instructions.
7. Do not submit any copy other than Copy A to the IRS.
8. Do not use prior year forms unless you are reporting prior year information. Do not use subsequent year forms for the current year. Because forms are scanned, you must use the current year form to report current year information.
9. Use the official forms or substitute forms that meet the specifications in Pub. 1179. If you submit substitute forms that do not meet the current specifications and that are not scannable, you may be subject to a penalty for each return for improper format. See part O on page 11.
10. Do not use dollar signs (\$) (they are preprinted on the forms), ampersands (&), asterisks (\*), commas (,), or other special characters in money amount boxes.
11. Do not use apostrophes ('), asterisks (\*), or other special characters on the payee name line.

**Common errors.** Be sure to check your returns to prevent the following common errors.

1. Duplicate filing. Do not send the same information to the IRS more than once. Also see *Multiple filings* on this page.
2. Filer's name, address, and TIN are not the same on Form 1096 and the attached Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G.
3. Decimal point to show dollars and cents omitted. For example, 1230.00 is correct, not 1230.
4. Two or more types of returns submitted with one Form 1096 (for example, Forms 1099-INT and 1099-MISC with one Form 1096). You must submit a separate Form 1096 with each type of return.

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## H. Corrected Returns on Paper Forms



To file corrections for electronically filed forms, see part F on page 4 and Pub. 1220.

If you filed a return with the IRS and later discover you made an error on it, you must:

- Correct it as soon as possible and file Copy A and Form 1096 with your Internal Revenue Service Center (see part D on page 4).
- Furnish statements to recipients showing the correction.

When making a correction, complete all information (see *Filing corrected returns on paper forms* on page 6).

- Do not cut or separate forms that are two or three to a page. Submit the entire page even if only one of the forms on the page is completed.
- Do not staple the forms to Form 1096.
- Do not send corrected returns to the IRS if you are correcting state or local information only. Contact the state or local tax department for help with this type of correction.

To correct payer information, see *Reporting incorrect payer name and/or TIN* on page 4.

**Form 1096.** Use a separate Form 1096 for each type of return you are correcting. For the same type of return, you may use one Form 1096 for both originals and corrections. You do not need to correct a previously filed Form 1096.

**CORRECTED checkbox.** Enter an "X" in the corrected checkbox only when correcting a form previously filed with the IRS or furnished to the recipient. Certain errors require two returns to make the correction. See *Filing corrected returns on paper forms* below to determine when to mark the "CORRECTED" checkbox.

**Account number.** If the account number was provided on the original return, the same account number must be included on both the original and corrected returns to properly identify and process the correction. If the account number was not provided on the original return, do not include it on the corrected return. See part L on page 8.

**Recipient's statement.** You may enter a date next to the "CORRECTED" checkbox. This will help the recipient in the case of multiple corrections.

**Filing corrected returns on paper forms.** The error charts on page 7 give step-by-step instructions for filing corrected returns for the most frequently made errors. They are grouped under Error Type 1 or 2. Correction of errors may require the submission of more than one return. Be sure to read and follow the steps given.



*If you fail to file correct information returns or furnish a correct payee statement, you may be subject to a penalty. See part O on page 11. Regulations section 301.6724-1 (relating to information return penalties) does not require you to file corrected returns for missing or incorrect TINs if you meet the reasonable cause criteria. You are merely required to include the correct TIN on the next original return you are required to file.*

*In addition, even if you meet the reasonable cause criteria, the IRS encourages you to file corrections for incorrect or missing TINs so that the IRS can update the payees' records.*

## I. Void Returns

An "X" in the "VOID" box at the top of the form will not correct a previously filed return. See part H on page 5 for instructions for making corrections.

**VOID box.** If a completed or partially completed Form 1097, 1098, 1099, 3921, 3922, or 5498 is incorrect and you want to void it before submission to the IRS, enter an "X" in the "VOID" box at the top of the form. For example, if you make an error while typing or printing a form, you should void it. The return will then be disregarded during processing by the IRS. Go to the next form on the page, or to another page, and enter the correct information; but do not mark the "CORRECTED" box. Do not cut or separate the forms that are two or three to a page. Submit the entire page even if only one of the forms on the page is a good return.

## J. Recipient Names and Taxpayer Identification Numbers (TINs)

**Recipient name.** Show the full name and address in the section provided on the information return. If payments have been made to more than one recipient or the account is in more than one name, show on the first name line the name of the recipient whose TIN is first shown on the return. You may show the names of any other individual recipients in the area below the first line, if desired. Form W-2G filers, see the Instructions for Forms W-2G and 5754.

**Sole proprietors.** You must show the individual's name on the first name line; on the second name line, you may enter the "doing business as (DBA)" name. You may not enter only the DBA name. For the TIN, enter either the individual's SSN or the EIN of the business (sole proprietorship). The IRS prefers that you enter the SSN.

**Limited liability company (LLC).** For a single-member LLC (including a foreign LLC with a U.S. owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the individual's name only on the first name line and the LLC's name on the second name line. For the TIN, enter the individual's SSN (or EIN, if applicable). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

**Bankruptcy estate.** If an individual (the debtor) for whom you are required to file an information return is in Chapter 11 bankruptcy, and the debtor notified you of the bankruptcy estate's EIN, report post-petition gross income, gross proceeds, or other reportable payments on the applicable information return using the estate's name and EIN. The debtor should notify you when the

bankruptcy is closed, dismissed, or converted, so that any subsequent information returns will be filed with the correct name and EIN. Different rules apply if the bankruptcy is converted to Chapter 7, 12, or 13 of the Bankruptcy Code. For additional guidance, see Notice 2006-83, 2006-40 I.R.B. 596, available at [www.irs.gov/irb/2006-40\\_IRB/ar12.html](http://www.irs.gov/irb/2006-40_IRB/ar12.html).

**TINs.** TINs are used to associate and verify amounts you report to the IRS with corresponding amounts on tax returns. Therefore, it is important that you furnish correct names, social security numbers (SSNs), individual taxpayer identification numbers (ITINs), employer identification numbers (EINs), or adoption taxpayer identification numbers (ATINs) for recipients on the forms sent to the IRS.

**Requesting a recipient's TIN.** If the recipient is a U.S. person (including a U.S. resident alien), the IRS suggests that you request the recipient complete Form W-9, Request for Taxpayer Identification Number and Certification, or Form W-9S, Request for Student's or Borrower's Taxpayer Identification Number and Certification, if appropriate. See the Instructions for the Requester of Form W-9 for more information on how to request a TIN.

If the recipient is a foreign person, the IRS suggests that you request the recipient complete the appropriate Form W-8. See the Instructions for the Requester of Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY.



*U.S. resident aliens who rely on a "saving clause" of a tax treaty are to complete Form W-9, not Form W-8BEN. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, and Pub. 519, U.S. Tax Guide for Aliens.*

You may be subject to a penalty for an incorrect or missing TIN on an information return. See part O on page 11. You are required to maintain the confidentiality of information obtained on a Form W-9/W-9S relating to the taxpayer's identity (including SSNs, EINs, ITINs, and ATINs), and you may use such information only to comply with the tax laws.



*If the recipient does not provide a TIN, leave the box for the recipient's TIN blank on the Form 1097, 1098, 1099, 3921, 3922, 5498, or W-2G. Only one recipient TIN can be entered on the form. Backup withholding may apply; see part N on page 10.*

The TIN for individual recipients of information returns is the SSN, ITIN, or ATIN. See the information about sole proprietors on this page. For other recipients, including corporations, partnerships, and estates, the TIN is the EIN. Income reportable after the death of an individual must reflect the TIN of the payee, that is, of the estate or of the surviving joint owner. For more information, see *Personal Representative* in Pub. 559, *Survivors, Executors, and Administrators*. For LLCs, see the information on LLC on this page.

SSNs, ITINs, and ATINs have nine digits separated by two hyphens (000-00-0000), and EINs have nine digits separated by only one hyphen (00-0000000).

**Electronic submission of Forms W-9.** Requesters may establish a system for payees and payees' agents to submit Forms W-9 electronically, including by fax. A requester is anyone required to file an information return. A payee is anyone required to provide a TIN to the requester.

**Payee's agent.** A payee's agent can be an investment advisor (corporation, partnership, or individual) or an introducing broker. An investment advisor must be registered with the Securities and Exchange Commission (SEC) under the Investment Advisers Act of 1940. The introducing broker is a broker-dealer that is regulated by the SEC and the National Association of Securities Dealers, Inc., and that is not a payer. Except for a broker who acts as a payee's agent for "readily tradable instruments," the advisor or broker must show in writing to the payer that the payee authorized the advisor or broker to transmit the Form W-9 to the payer.

Generally, the electronic system must:

1. Ensure the information received is the information sent and document all occasions of user access that result in the submission.
2. Make reasonably certain the person accessing the system and submitting the form is the person identified on Form W-9.
3. Provide the same information as the paper Form W-9.
4. Be able to supply a hard copy of the electronic Form W-9 if the IRS requests it.
5. Require as the final entry in the submission an electronic signature by the payee whose name is on Form W-9 that authenticates and verifies the submission. The electronic signature must be under penalties of perjury and the perjury statement must contain the language of the paper Form W-9.

## Filing Corrected Returns on Paper Forms

Identify the correction needed based on **Error Type 1 or 2**; then follow the steps to make the corrections and file the form(s). Also see Part H on page 5.

Error Type 1	Correction
<p><b>Incorrect money amount(s), code, or checkbox,</b> or <b>Incorrect address,</b> or <b>Incorrect payee name,</b> or <b>A return was filed when one should not have been filed.</b></p> <p>These errors require only one return to make the correction.</p> <p><i>Caution: If you must correct a TIN and/or a name and address, follow the instructions under Error Type 2.</i></p>	<p><b>A. Form 1097, 1098, 1099, 3921, 3922, 5498, or W-2G</b></p> <ol style="list-style-type: none"> <li>1. Prepare a new information return.</li> <li>2. Enter an "X" in the "CORRECTED" box (and date (optional)) at the top of the form.</li> <li>3. Correct any recipient information such as money amounts and address. Report other information as per original return.</li> </ol> <p><b>B. Form 1096</b></p> <ol style="list-style-type: none"> <li>1. Prepare a new transmittal Form 1096.</li> <li>2. Provide all requested information on the form as it applies to Part A, 1 and 2.</li> <li>3. File Form 1096 and Copy A of the return with the appropriate service center.</li> <li>4. Do not include a copy of the original return that was filed incorrectly.</li> </ol>

Error Type 2	Correction
<p><b>No payee TIN (SSN, EIN, QI-EIN, or ITIN),</b> or <b>Incorrect payee TIN,</b> or <b>Incorrect name and address,</b> or <b>Original return filed using wrong type of return</b> (for example, a Form 1099-DIV was filed when a Form 1099-INT should have been filed).</p> <p>Two separate returns are required to make the correction properly. Follow all instructions for both Steps 1 and 2.</p>	<p><b>Step 1.</b> Identify incorrect return submitted.</p> <ol style="list-style-type: none"> <li>1. Prepare a new information return.</li> <li>2. Enter an "X" in the "CORRECTED" box (and date (optional)) at the top of the form.</li> <li>3. Enter the payer, recipient, and account number information exactly as it appeared on the original incorrect return; however, enter 0 (zero) for all money amounts.</li> </ol> <p><b>Step 2.</b> Report correct information.</p> <p><b>A. Form 1097, 1098, 1099, 3921, 3922, 5498, or W-2G</b></p> <ol style="list-style-type: none"> <li>1. Prepare a new information return.</li> <li>2. Do not enter an "X" in the "CORRECTED" box at the top of the form. Prepare the new return as though it is an original.</li> <li>3. Include all the correct information on the form including the correct TIN, name, and address.</li> </ol> <p><b>B. Form 1096</b></p> <ol style="list-style-type: none"> <li>1. Prepare a new transmittal Form 1096.</li> <li>2. Enter the words "Filed To Correct TIN," "Filed To Correct Name and Address," or "Filed To Correct Return" in the bottom margin of the form.</li> <li>3. Provide all requested information on the form as it applies to the returns prepared in Steps 1 and 2.</li> <li>4. File Form 1096 and Copy A of the return with the appropriate service center.</li> <li>5. Do not include a copy of the original return that was filed incorrectly.</li> </ol>



For Forms W-9 that are not required to be signed, the electronic system need not provide for an electronic signature or a perjury statement.

Additional requirements may apply. See Announcement 98-27 that is available on page 30 of Internal Revenue Bulletin 1998-15 at [www.irs.gov/pub/irs-irbs/irb98-15.pdf](http://www.irs.gov/pub/irs-irbs/irb98-15.pdf) and Announcement 2001-91, which is available on page 221 of Internal Revenue Bulletin 2001-36 at [www.irs.gov/pub/irs-irbs/irb01-36.pdf](http://www.irs.gov/pub/irs-irbs/irb01-36.pdf).

**Electronic submission of Forms W-9S.** See the Instructions for Forms 1098-E and 1098-T.

## K. Filer's Name, Identification Number, and Address

The TIN for filers of information returns, including sole proprietors and nominees/middlemen, is the EIN. However, sole proprietors and nominees/middlemen who are not otherwise required to have an EIN should use their SSNs. A sole proprietor is not required to have an EIN unless he or she has a Keogh plan or must file excise or employment tax returns. See Pub. 583, Starting a Business and Keeping Records.

The filer's name and TIN should be consistent with the name and TIN used on the filer's other tax returns. The name of the filer's paying agent or service bureau must not be used in place of the name of the filer.

For a single-member LLC (including a foreign LLC with a U.S. owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the individual's name only on the first name line and the LLC's name on the second name line. For the TIN, enter the individual's SSN (or EIN, if applicable). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

If you do not have an EIN, you may apply for one online. Go to IRS.gov and under Online Services click on Apply for an Employer Identification Number (EIN) Online. You may also apply by calling 1-800-829-4933 or by faxing or mailing Form SS-4, Application for Employer Identification Number, to the IRS. See the Instructions for Form SS-4 for more information.

## L. Account Number Box on Forms

Use the account number box on Forms 1097, 1098, 1099, 3921, 3922, and 5498 for an account number designation. The account number is required if you have multiple accounts for a recipient for whom you are filing more than one information return of the same type. Additionally, the IRS encourages you to include the recipient's account number on paper forms if your system of records uses the account number rather than the name or TIN for identification purposes. Also, the IRS will include the account number in future notices to you about backup withholding. See Pub. 1220 if you are filing electronically.

The account number may be a checking account number, savings account number, serial number, or any other number you assign to the payee that is unique and will distinguish the specific account. This number must not appear anywhere else on the form, and this box may not be used for any other item unless the separate instructions indicate otherwise. Using unique account numbers ensures that corrected information returns will be processed accurately.

If you are using window envelopes to mail statements to recipients and using reduced rate mail, be sure the account number does not appear in the window. The Postal Service may not accept these for reduced rate mail.

## M. Statements to Recipients (Borrowers, Debtors, Donors, Insureds, Participants, Payers/Borrowers, Policyholders, Students, Transferors, or Winners on Certain Forms)

If you are required to file Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G, you must also furnish statements to recipients containing the information furnished to the IRS and, in some cases, additional information. Be sure that the statements you provide to recipients are clear and legible.

**Substitute statements.** If you are not using the official IRS form to furnish statements to recipients, see Pub. 1179 for specific rules about providing "substitute" statements to recipients. Generally, a

substitute is any statement other than Copy B of the official form. You may develop them yourself or buy them from a private printer. However, the substitutes must comply with the format and content requirements specified in Pub. 1179 that is available on IRS.gov.

**Telephone number.** You are required to include the telephone number of a person to contact on the following statements to recipients: W-2G, 1097-BTC, 1098, 1098-C, 1098-E, 1098-T, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G (excluding state and local income tax refunds), 1099-H, 1099-INT, 1099-K, 1099-LTC, 1099-MISC (excluding fishing boat proceeds), 1099-OID, 1099-PATR, 1099-Q, and 1099-S. You may include the telephone number in any conspicuous place on the statements. This number must provide direct access to an individual who can answer questions about the statement. Although not required, if you report on other Forms 1099 and 5498, you are encouraged to furnish telephone numbers.

**Rules for furnishing statements.** Different rules apply to furnishing statements to recipients depending on the type of payment (or other information) you are reporting and the form you are filing.



If you are reporting a payment that includes noncash property, show the fair market value of the property at the time of payment. Although, generally, you are not required to report payments smaller than the minimum described for a form, you may prefer, for economy and your own convenience, to file Copies A for all payments. The IRS encourages this.

Report the type of payment information as described next for: (a) Dividend, interest, and royalty payments; (b) Real estate transactions; and (c) Other information.

**Dividend, interest, and royalty payments.** For payments of dividends under section 6042 (reported on Form 1099-DIV), patronage dividends under section 6044 (reported on Form 1099-PATR), interest (including original issue discount and tax-exempt interest) under section 6049 (reported on Form 1099-INT or 1099-OID), or royalties under section 6050N (reported on Form 1099-MISC or 1099-S), you are required to furnish an official IRS Form 1099 or an acceptable substitute Form 1099 to a recipient either in person, by First-Class Mail to the recipient's last known address, or electronically (see *Electronic recipient statements* on page 9). Statements may be sent by intraoffice mail if you use intraoffice mail to send account information and other correspondence to the recipient.

**Statement mailing requirements for Forms 1099-DIV, 1099-INT, 1099-OID, and 1099-PATR, and forms reporting royalties only.** The following statement mailing requirements apply only to Forms 1099-DIV (except for section 404(k) dividends), 1099-INT (except for interest reportable in the course of your trade or business under section 6041), 1099-OID, 1099-PATR, and timber royalties reported under section 6050N (on Form 1099-MISC or 1099-S). The mailing must contain the official IRS Form 1099 or an acceptable substitute and may also contain the following enclosures: (a) Form W-2, applicable Form W-8, Form W-9, or other Forms W-2G, 1097, 1098, 1099, 3921, 3922, and 5498 statements; (b) a check from the account being reported; (c) a letter explaining why no check is enclosed; (d) a statement of the person's account shown on Forms 1097, 1098, 1099, 3921, 3922, or 5498; and (e) a letter explaining the tax consequences of the information shown on the recipient statement.

A statement of the person's account (year-end account summary) that you are permitted to enclose in a statement mailing may include information similar to the following: (a) the part of a mutual fund distribution that is interest on U.S. Treasury obligations; (b) accrued interest expense on the purchase of a debt obligation; and (c) the cost or other basis of securities and the gain/loss on the sale of securities.

No additional enclosures, such as advertising, promotional material, or a quarterly or annual report, are permitted. Even a sentence or two on the year-end statement describing new services offered by the payer is not permitted. Logos are permitted on the envelope and on any nontax enclosures. See Notice 96-62 which is available on page 8 of Internal Revenue Bulletin 1996-49 at [www.irs.gov/pub/irs-irbs/irb96-49.pdf](http://www.irs.gov/pub/irs-irbs/irb96-49.pdf).

A recipient statement may be perforated to a check or to a statement of the recipient's specific account. The check or account statement to which the recipient statement is perforated must contain, in bold and conspicuous type, the legend "Important Tax Return Document Attached."

The legend "Important Tax Return Document Enclosed" must appear in a bold and conspicuous manner on the outside of the envelope and on each letter explaining why no check is enclosed, or on each check or account statement that is not perforated to the

recipient statement. The legend is not required on any tax form, tax statement, or permitted letter of tax consequences included in a statement mailing. Further, you need not pluralize the word "document" in the legend simply because more than one recipient statement is enclosed.



**TIP** If you provide Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G recipient statements in a "separate mailing" that contains only these statements, Forms W-8 and W-9, and a letter explaining the tax consequences of the information shown on a recipient statement included in the envelope, you are not required to include the legend "Important Tax Return Document Enclosed" on the envelope.

**Substitute forms.** You may furnish to the recipient Copy B of the official IRS form, or you may use substitute Forms 1099-DIV, 1099-INT, 1099-OID, or 1099-PATR, if they contain the same language as the official IRS forms and they comply with the rules in Pub. 1179, relating to substitute Forms 1099. Applicable box titles and numbers must be clearly identified, using the same wording and numbering as the official IRS form. For information on substitute Forms 1099-MISC, see *Other information* below. For Forms 1099-S, see *Real estate transactions* below.



**TIP** All substitute statements to recipients must contain the tax year, form number, and form name prominently displayed together in one area of the statement. For example, they could be shown in the upper right part of the statement.

If you are using substitutes, the IRS encourages you to use boxes so that the substitute has the appearance of a form. The substitute form must contain the applicable instructions on the front and back of Copy B (in the case of Form 1099-R, Copies B, C, and 2) of the official IRS form. See Pub. 1179 for additional requirements and certain "composite" statements that are permitted.

**Real estate transactions.** You must furnish a statement to the transferor containing the same information reported to the IRS on Form 1099-S. You may use Copy B of the official IRS Form 1099-S or a substitute form that complies with Pub. 1179 and Regulations section 1.6045-4(m). You may use a Settlement Statement (under the Real Estate Settlement Procedures Act (RESPA)) as the written statement if it is conformed by including on the statement the legend shown on Form 1099-S and by designating which information is reported to the IRS on Form 1099-S. You may furnish the statement to the transferor in person, by mail, or electronically. Furnish the statement at or after closing but by February 15 of the following year.

The statement mailing requirements explained on page 8 do not apply to statements to transferors for proceeds from real estate transactions reported on Form 1099-S. However, the statement mailing requirements do apply to statements to transferors for timber royalties reportable under section 6050N on Form 1099-S.

**Other information.** Statements to recipients for Forms 1097-BTC, 1098, 1098-C, 1098-E, 1098-T, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-G, 1099-H, 1099-K, 1099-LTC, 1099-MISC, 1099-Q, 1099-R, 1099-SA, 3921, 3922, 5498, 5498-ESA, 5498-SA, W-2G, 1099-DIV only for section 404(k) dividends reportable under section 6047, 1099-INT only for interest reportable in the course of your trade or business under section 6041, or 1099-S only for royalties need not be, but can be, a copy of the official paper form filed with the IRS. If you do not use a copy of the paper form, the form number and title of your substitute must be the same as the official IRS form. All information required to be reported must be numbered and titled on your substitute in substantially the same manner as on the official IRS form. However, if you are reporting a payment as "Other income" in Box 3 of Form 1099-MISC, you may substitute appropriate explanatory language for the box title. For example, for payments of accrued wages to a beneficiary of a deceased employee required to be reported on Form 1099-MISC, you might change the title of Box 3 to "Beneficiary payments" or something similar.

Appropriate instructions to the recipient, similar to those on the official IRS form, must be provided to aid in the proper reporting of the items on the recipient's income tax return. For payments reported on Form 1099-B, rather than furnish appropriate instructions with each Form 1099-B statement, you may furnish to the recipient one set of instructions for all statements required to be furnished to a recipient in a calendar year.

Except for royalties reported on Form 1099-MISC, the statement mailing requirements explained on page 8 do not apply to statements to recipients for information reported on the forms listed under *Other information* above. You may combine the statements with other reports or financial or commercial notices, or expand them to include other information of interest to the recipient. Be

sure that all copies of the forms are legible. See Pub. 1179 for certain "composite" statements that are permitted.

**When to furnish forms or statements.** Generally, you must furnish Forms 1098, 1099, 3921, 3922, and W-2G information by January 31, 2012. Forms 1099-B, 1099-S, and 1099-MISC (only if you are reporting payments in boxes 8 or 14) must be furnished by February 15, 2012. This also applies to statements furnished as part of a consolidated reporting statement. See T.D. 9504, 2010-47 I.R.B. 670, available at [www.irs.gov/irb/2010-47\\_IRB/ar08.html](http://www.irs.gov/irb/2010-47_IRB/ar08.html). However, you may issue them earlier in some situations, as provided by the regulations. For example, you may furnish Form 1099-INT to the recipient on redemption of U.S. Savings Bonds at the time of redemption. Brokers and barter exchanges may furnish Form 1099-B anytime but not later than February 15, 2012.

Furnish Form 1097-BTC to the recipient on or before the 15th day of the second calendar month after the close of the calendar quarter. This applies to a tax credit bond held on a credit allowance date, including the date the bond was redeemed or matured. For example, first calendar quarter Form 1097-BTC is required to be furnished by May 15; second calendar quarter Form 1097-BTC is required to be furnished by August 15; third calendar quarter Form 1097-BTC is required to be furnished by November 15; and fourth calendar quarter Form 1097-BTC is required to be furnished by February 15 of the following year. For more information, see the Instructions for Form 1097-BTC.

Donee organizations required to issue Form 1098-C must furnish the acknowledgment to a donor within 30 days of the sale of the vehicle (if it is sold without material improvements or significant intervening use) or within 30 days of the contribution.

Trustees or issuers of traditional IRAs must furnish participants with a statement of the value of the participant's account, and RMD if applicable, by January 31, 2012. The fair market value of SEP IRAs must also be furnished to the participant by January 31, 2012. Traditional IRA, Roth IRA, SEP, or SIMPLE contribution information must be furnished to the participant by May 31, 2012. However, Coverdell ESA contribution information must be furnished to the beneficiary by April 30, 2012.

Trustees of a SIMPLE must furnish a statement of the account balance and the account activity by January 31, 2012.

Trustees and middlemen of a WHFIT must furnish the required statement by March 15, 2012.

For real estate transactions, you may furnish the statement to the transferor at closing or by mail on or before February 15, 2012.

Filers of Form 1099-G who report state or local income tax refunds, credits, or offsets must furnish the statements to recipients by January 31, 2012.

Filers of Form 5498-SA who furnish a statement of FMV of the account to the participant by January 31, 2012, with no reportable contributions, including rollovers, made in 2011, need not furnish another statement by May 31, 2012, to the participant to report zero contributions. If another statement is not furnished to the participant, the statement of the FMV of the account must contain a legend designating which information is being filed with the Internal Revenue Service.

See the *Guide to Information Returns* on pages 15 and 16 for the date other information returns are due to the recipient.

You will meet the requirement to furnish the statement if it is properly addressed and mailed, or, with respect to electronic recipient statements, posted to a website, on or before the due date. If the regular due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day. A business day is any day that is not a Saturday, Sunday, or legal holiday.

**Electronic recipient statements.** If you are required to furnish a written statement (Copy B or an acceptable substitute) to a recipient, then you may furnish the statement electronically instead of on paper. This includes furnishing the statement to recipients of Forms 1097-BTC, 1098, 1098-E, 1098-T, 1099-A, B, C, CAP, DIV, G, H, INT, K, LTC, MISC, OID, PATR, Q, R, S, SA, 3921, 3922, 5498, 5498-ESA, and 5498-SA. It also includes Form W-2G (except for horse and dog racing, jai alai, sweepstakes, wagering pools, and lotteries).



**CAUTION** Until further guidance is issued to the contrary, Form 1098-C may not be furnished electronically.

If you meet the requirements listed below, you are treated as furnishing the statement timely.

**Consent.** The recipient must consent in the affirmative and not have withdrawn the consent before the statement is furnished. The consent by the recipient must be made electronically in a way that

shows that he or she can access the statement in the electronic format in which it will be furnished.

You must notify the recipient of any hardware or software changes prior to furnishing the statement. A new consent to receive the statement electronically is required after the new hardware or software is put into service.

Prior to furnishing the statements electronically, you must provide the recipient a statement with the following statements prominently displayed.

- If the recipient does not consent to receive the statement electronically, a paper copy will be provided.
- The scope and duration of the consent. For example, whether the consent applies to every year the statement is furnished or only for the January 31 or February 15, as applicable, immediately following the date of the consent.
- How to obtain a paper copy after giving consent.
- How to withdraw the consent. The consent may be withdrawn at any time by furnishing the withdrawal in writing (electronically or on paper) to the person whose name appears on the statement. Confirmation of the withdrawal also will be in writing (electronically or on paper).
- Notice of termination. The notice must state under what conditions the statements will no longer be furnished to the recipient.
- Procedures to update the recipient's information.
- A description of the hardware and software required to access, print, and retain a statement, and a date the statement will no longer be available on the website.

**Format, posting, and notification.** Additionally, you must:

- Ensure the electronic format contains all the required information and complies with the applicable revenue procedure for substitute statements to recipients in Pub. 1179.
- Post, on or before the January 31 or February 15, as applicable, due date, the applicable statement on a website accessible to the recipient through October 15 of that year.
- Inform the recipient, electronically or by mail, of the posting and how to access and print the statement.

For more information, see Regulations section 31.6051-1. For electronic furnishing of Forms 1098-E and 1098-T, see Regulations section 1.6050S-2. For electronic furnishing of Forms 1099-R, 1099-SA, 1099-Q, 5498, 5498-ESA, and 5498-SA, see Notice 2004-10, 2004-6 I.R.B. 433, available at [www.irs.gov/irb/2004-06\\_IRB/ar12.html](http://www.irs.gov/irb/2004-06_IRB/ar12.html). For electronic furnishing of Forms 3921 and 3922, see the form instructions. For electronic furnishing of Form 1099-K, see Regulations section 1.6050W-2(a)(2)(i).

**Extension.** You may request an extension of time to furnish the statements to recipients by sending a letter to Internal Revenue Service, Information Returns Branch, Attn: Extension of Time Coordinator, 240 Murall Drive, Mail Stop 4360, Kearneysville, WV 25430. The letter must include (a) payer name, (b) payer TIN, (c) payer address, (d) type of return, (e) a statement that extension request is for providing statements to recipients, (f) reason for delay, and (g) the signature of the payer or authorized agent. Your request must be postmarked by the date on which the statements are due to the recipients. If your request for an extension is approved, generally you will be granted a maximum of 30 extra days to furnish the recipient statements.



*Requests for an extension of time to furnish recipient statements for more than 10 payers must be submitted electronically. See Pub. 1220, Part D, Sec. 4.*

## N. Backup Withholding

Interest (including tax-exempt interest and exempt-interest dividends), dividends, rents, royalties, commissions, nonemployee compensation, and certain other payments (including broker and barter exchange transactions, reportable gross proceeds paid to attorneys, and certain payments made by fishing boat operators) may be subject to backup withholding at a 28% rate. To be subject to backup withholding, a payment must be a reportable interest (including tax-exempt interest and exempt-interest dividends) or a dividend payment under section 6049(a), 6042(a), or 6044 (if the patronage dividend is paid in money or qualified check), or an "other" reportable payment under section 6041, 6041A(a), 6045, 6050A, or 6050N. If the payment is one of these reportable payments, backup withholding will apply if:

1. The payee fails to furnish his or her taxpayer identification number (TIN) to you,
2. For interest, dividend, and broker and barter exchange accounts opened or instruments acquired after 1983, the payee

fails to certify, under penalties of perjury, that the TIN provided is correct,

3. The IRS notifies you to impose backup withholding because the payee furnished an incorrect TIN,

4. For interest and dividend accounts or instruments, you are notified that the payee is subject to backup withholding (under section 3406(a)(1)(C)), or

5. For interest and dividend accounts opened or instruments acquired after 1983, the payee fails to certify to you, under penalties of perjury, that he or she is not subject to backup withholding under 4 on page 11.



*If you do not collect and pay over backup withholding from affected payees as required, you may become liable for any uncollected amount.*

Some payees are exempt from backup withholding. For a list of exempt payees and other information, see Form W-9 and the separate Instructions for the Requester of Form W-9.

Examples of payments to which backup withholding does not apply include but are not limited to:

- Wages.
- Distributions from a pension, annuity, profit-sharing or stock bonus plan, any IRA, an owner-employee plan, or other deferred compensation plan.
- Distributions from a medical or health savings account and long-term care benefits.
- Certain surrenders of life insurance contracts.
- Distribution from qualified tuition programs or Coverdell ESAs.
- Gambling winnings if regular gambling winnings withholding is required under section 3402(q). However, if regular gambling winnings withholding is not required under section 3402(q), backup withholding applies if the payee fails to furnish a TIN.
- Real estate transactions reportable under section 6045(e).
- Cancelled debts reportable under section 6050P.
- Fish purchases for cash reportable under section 6050R.
- Certain payment card transactions by a qualified payment card agent.

**When to apply backup withholding.** Generally, the period for which the 28% should be withheld is as follows.

**1. Failure to furnish TIN in the manner required.** Withhold on payments made until the TIN is furnished in the manner required. Special backup withholding rules may apply if the payee has applied for a TIN. The payee may certify to this on Form W-9 by noting "Applied For" in the TIN block and by signing the form. This form then becomes an "awaiting-TIN" certificate, and the payee has 60 days to obtain a TIN and furnish it to you. If you do not receive a TIN from the payee within 60 days and you have not already begun backup withholding, begin backup withholding and continue until the TIN is provided.



*The 60-day exemption from backup withholding applies only to interest and dividend payments and certain payments made with respect to readily tradable instruments.*

*Therefore, any other payment, such as nonemployee compensation, is subject to backup withholding even if the payee has applied for and is awaiting a TIN. For information about whether backup withholding applies during the 60-day period, see Regulations section 31.3406(g)-3.*

**2. Notice from the IRS that payee's TIN is incorrect.** You may choose to withhold on any reportable payment made to the account(s) subject to backup withholding after receipt of a backup withholding notice, but you must withhold on any reportable payment made to the account more than 30 business days after you received the notice. Stop withholding within 30 days after you receive a certified Form W-9 (or other form that requires the payee to certify under penalty of perjury).



*The IRS will furnish a notice to you, and you are required to promptly furnish a "B" notice, or an acceptable substitute, to the payee. For further information, see Regulations section 31.3406(d)-5 and Pub. 1281, Backup Withholding for Missing and Incorrect Name/TIN(s).*

*If you receive two incorrect TIN notices within 3 years for the same account, follow the procedures in Regulations section 31.3406(d)-5(g) and Pub. 1281.*

**3. Notice from the IRS that payee is subject to backup withholding due to notified payee underreporting.** You may choose to withhold on any reportable payment made to the account(s) subject to backup withholding after receipt of the notice, but you must withhold on any reportable payment made to the account more than 30 business days after you receive the notice. The IRS will notify you in writing when to stop withholding, or the payee may furnish you a written certification from the IRS stating

when the withholding should stop. In most cases, the stop date will be January 1 of the year following the year of the notice.

**TIP** You must notify the payee when withholding under this procedure starts. For further information, see Regulations section 31.3406(c)-1(d).

**4. Payee failure to certify that he or she is not subject to backup withholding.** Withhold on reportable interest and dividends until the certification has been received.

For exceptions to these general timing rules, see section 3406(e).

**TIP** For special rules on backup withholding on gambling winnings, see the separate Instructions for Forms W-2G and 5754.

**Reporting backup withholding.** Report backup withholding on Form 945, Annual Return of Withheld Federal Income Tax. Also, report backup withholding and the amount of the payment on Forms W-2G, 1099-B, DIV, G, INT, MISC, OID, or PATR even if the amount of the payment is less than the amount for which an information return is normally required.

**Form 945.** Report backup withholding, voluntary withholding on certain government payments, and withholding from gambling winnings, pensions, annuities, IRAs, military retirement, and Indian gaming profits on Form 945. Generally, file Form 945 for 2011 by January 31, 2012. For more information, including the deposit requirements for Form 945, see the separate Instructions for Form 945 and Circular E, Employer's Tax Guide (Pub. 15).

Do not report on Form 945 any income tax withholding reported on the following forms.

- Form W-2 including withholding on distributions to plan participants from nonqualified plans that must be reported on Form 941, Employer's Quarterly Federal Tax Return.
- Form 1042-S must be reported on Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.

**TIP** Pub. 515 has more information on Form 1042 reporting, partnership withholding on effectively connected income, and dispositions of U.S. real property interests by a foreign person.

**Additional information.** For more information about backup withholding, see Pub. 1281.

## O. Penalties

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

**TIP** For information on the penalty for failure to file electronically, see Penalty on page 5.

### 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:

- \$30 per information return if you correctly file within 30 days (by March 30 if the due date is February 28); maximum penalty \$250,000 per year (\$75,000 for small businesses, defined below).
- \$60 per information return if you correctly file more than 30 days after the due date but by August 1; maximum penalty \$500,000 per year (\$200,000 for small businesses).
- \$100 per information return if you file after August 1 or you do not file required information returns; maximum penalty \$1,500,000 per year (\$500,000 for small businesses).

**CAUTION** If you do not file corrections and you do not meet any of the exceptions to the penalty described on this page, the penalty is \$100 per information return.

**Small businesses—lower maximum penalties.** You are a small business if your average annual gross receipts for the 3 most recent tax years (or for the period you were in existence, if shorter)

ending before the calendar year in which the information returns were due are \$5 million or less.

**Exceptions to the penalty.** The following are exceptions to the failure to file penalty.

1. The penalty will not apply to any failure that you can show was due to reasonable cause and not to willful neglect. In general, you must be able to show that your failure was due to an event beyond your control or due to significant mitigating factors. You must also be able to show that you acted in a responsible manner and took steps to avoid the failure.

2. An inconsequential error or omission is not considered a failure to include correct information. An inconsequential error or omission does not prevent or hinder the IRS from processing the return, from correlating the information required to be shown on the return with the information shown on the payee's tax return, or from otherwise putting the return to its intended use. Errors and omissions that are never inconsequential are those related to (a) a TIN, (b) a payee's surname, and (c) any money amount.

3. *De minimis* rule for corrections. Even though you cannot show reasonable cause, the penalty for failure to file correct information returns will not apply to a certain number of returns if you:

- Filed those information returns,
- Either failed to include all the information required on a return or included incorrect information, and
- Filed corrections by August 1.

If you meet all the conditions in a, b, and c above, the penalty for filing incorrect returns (but not for filing late) will not apply to the greater of 10 information returns or 1/2 of 1% of the total number of information returns you are required to file for the calendar year.

**Intentional disregard of filing requirements.** If any failure to file a correct information return is due to intentional disregard of the filing or correct information requirements, the penalty is at least \$250 per information return with no maximum penalty.

### Failure To Furnish Correct Payee Statements (Section 6722)

If you fail to provide correct payee statements and you cannot show reasonable cause, you may be subject to a penalty. The penalty applies if you fail to provide the statement by January 31 (February 15 for Forms 1099-B, 1099-S, and 1099-MISC (boxes 8 and 14 only)) (see part M on page 8), you fail to include all information required to be shown on the statement, or you include incorrect information on the statement. "Payee statement" has the same meaning as "statement to recipient" as used in part M on page 8.

The amount of the penalty is based on when you furnish the correct payee statement. It is a separate penalty, and is applied in the same manner as the penalty for failure to file correct information returns by the due date (Section 6721), described on this page.

**Exception.** An inconsequential error or omission is not considered a failure to include correct information. An inconsequential error or omission cannot reasonably be expected to prevent or hinder the payee from timely receiving correct information and reporting it on his or her income tax return or from otherwise putting the statement to its intended use. Errors and omissions that are never inconsequential are those relating to (a) a dollar amount, (b) a significant item in a payee's address, (c) the appropriate form for the information provided (that is, whether the form is an acceptable substitute for the official IRS form), and (d) whether the statement was furnished in person or by "statement mailing," when required.

**Intentional disregard of payee statement requirements.** If any failure to provide a correct payee statement is due to intentional disregard of the requirements to furnish a correct payee statement, the penalty is at least \$250 per payee statement with no maximum penalty.

### Forms 1099-Q, 1099-SA, 5498, 5498-ESA, and 5498-SA (Section 6693)

The penalties under sections 6721 and 6722 do not apply to:

Forms	Filed Under Code Section
1099-SA and 5498-SA	220(h) and 223(h)
5498	408(i) and 408(l)
5498-ESA	530(h)
1099-Q	529(d) and 530(h)

The penalty for failure to timely file Forms 1099-SA, 5498-SA, 5498, 5498-ESA, or 1099-Q is \$50 per return with no maximum, unless the failure is due to reasonable cause. See section 6693.

## Fraudulent Acknowledgments With Respect to Donations of Motor Vehicles, Boats, and Airplanes (Section 6720)

If you are required under section 170(f)(12)(A) to furnish a contemporaneous written acknowledgment to a donor and you knowingly furnish a false or fraudulent Form 1098-C, or knowingly fail to furnish a Form 1098-C within the applicable 30-day period, you may be subject to a penalty. See the 2011 Instructions for Form 1098-C for more detailed information.

## Civil Damages for Fraudulent Filing of Information Returns (Section 7434)

If you willfully file a fraudulent information return for payments you claim you made to another person, that person may be able to sue you for damages. You may have to pay \$5,000 or more.

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## P. Payments to Corporations and Partnerships

Generally, payments to corporations are not reportable. See Regulations section 1.6049-4(c)(1)(ii). However, you must report payments to corporations for the following.

- Medical and health care payments (Form 1099-MISC),
- Withheld federal income tax or foreign tax,
- Barter exchange transactions (Form 1099-B),
- Substitute payments in lieu of dividends and tax-exempt interest (Form 1099-MISC),
- Acquisitions or abandonments of secured property (Form 1099-A),
- Cancellation of debt (Form 1099-C),
- Payments of attorneys' fees and gross proceeds paid to attorneys (Form 1099-MISC),
- Fish purchases for cash (Form 1099-MISC),
- The credits for clean renewable energy bonds, Gulf tax credit bonds, and other qualified tax credit bonds treated as interest and reported on Form 1099-INT,
- Merchant card and third-party network payments (Form 1099-K), and
- Federal executive agency payments for services (Form 1099-MISC). For additional reporting requirements, see Rev. Rul. 2003-66 on page 1115 of Internal Revenue Bulletin 2003-26 at [www.irs.gov/pub/irs-irbs/irb03-26.pdf](http://www.irs.gov/pub/irs-irbs/irb03-26.pdf).

Reporting generally is required for all payments to partnerships. For example, payments of \$600 or more made in the course of your trade or business to an architectural firm that is a partnership are reportable on Form 1099-MISC.

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## Q. Earnings on any IRA, Coverdell ESA, Archer MSA, or HSA

Generally, income earned in any IRA, Coverdell ESA, Archer MSA, or HSA, such as interest or dividends, is not reported on Forms 1099. However, distributions from such arrangements or accounts must be reported on Form 1099-R, 1099-Q, or 1099-SA.

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## R. Certain Grantor Trusts

Certain grantor trusts (other than WHFITs) may choose to file Forms 1099 rather than a separate statement attached to Form 1041, U.S. Income Tax Return for Estates and Trusts. If you have filed Form 1041 for a grantor trust in the past and you want to choose the Form 1099 filing method for 2011, you must have filed a final Form 1041 for 2010. To change reporting method, see Regulations section 1.671-4(g) and the Instructions for Form 1041 and Schedules A, B, D, G, I, J, and K-1.

For more information on WHFITs, see *Widely held fixed investment trusts (WHFITs)* on page 3.

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## S. Special Rules for Reporting Payments Made Through Foreign Intermediaries and Foreign Flow-Through Entities on Form 1099

If you are the payer and have received a Form W-8IMY, Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding, from a foreign intermediary or flow-through entity, follow the instructions for completing Form 1099, later.

### Definitions

**Foreign intermediary.** A foreign intermediary is any person who is not a U.S. person and acts as a custodian, broker, nominee, or otherwise as an agent for another person, regardless of whether that other person is the beneficial owner of the amount paid, a flow-through entity, or another intermediary. The intermediary can be a qualified intermediary or a nonqualified intermediary.

**Qualified intermediary (QI).** A QI is a person that is a party to a withholding agreement with the IRS and is:

- A foreign financial institution or a foreign clearing organization (other than a U.S. branch or U.S. office of the institution or organization),
- A foreign branch or office of a U.S. financial institution or a foreign branch or office of a U.S. clearing organization,
- A foreign corporation for purposes of presenting claims of benefits under an income tax treaty on behalf of its shareholders, or
- Any other person the IRS accepts as a qualified intermediary and who enters into a withholding agreement with the IRS.

For details on QI agreements, see:

- Rev. Proc. 2000-12 on page 387 of Internal Revenue Bulletin 2000-4 at [www.irs.gov/pub/irs-irbs/irb00-04.pdf](http://www.irs.gov/pub/irs-irbs/irb00-04.pdf);
- Modified by Rev. Proc. 2003-64, Section 4A (Appendix 3), on page 306 of Internal Revenue Bulletin 2003-32 at [www.irs.gov/pub/irs-irbs/irb03-32.pdf](http://www.irs.gov/pub/irs-irbs/irb03-32.pdf);
- Further modified by Rev. Proc. 2004-21, 2004-14 I.R.B. 702, available at [www.irs.gov/irb/2004-14\\_IRB/ar10.html](http://www.irs.gov/irb/2004-14_IRB/ar10.html); and
- Also Rev. Proc. 2005-77, which amends the final withholding partnership and withholding foreign trust agreements by expanding the availability of simplified documentation, reporting, and withholding procedures, further modifying Rev. Proc. 2003-64. See Rev. Proc. 2005-77, 2005-51 I.R.B. 1176, available at [www.irs.gov/irb/2005-51\\_IRB/ar13.html](http://www.irs.gov/irb/2005-51_IRB/ar13.html).



*Generally, a branch of a financial institution may not operate as a QI in a country that does not have approved know-your-customer (KYC) rules. Branches of financial institutions that operate in non-KYC approved jurisdictions will be required to act as nonqualified intermediaries. For additional information, see Notice 2006-35, 2006-14 I.R.B. 708, available at [www.irs.gov/irb/2006-14\\_IRB/ar13.html](http://www.irs.gov/irb/2006-14_IRB/ar13.html).*

**Nonqualified intermediary (NQI).** An NQI is any intermediary that is not a U.S. person and that is not a QI.

**Foreign flow-through entity (FTE).** An FTE is a foreign partnership (other than a withholding foreign partnership), a foreign simple trust or foreign grantor trust (other than a withholding foreign trust), or, for payments for which a reduced rate of withholding is claimed under an income tax treaty, any entity to the extent the entity is considered to be fiscally transparent under section 894 with respect to the payment by an interest holder's jurisdiction.

**Withholding foreign partnership or withholding foreign trust.** A withholding foreign partnership or withholding foreign trust is a foreign partnership or a foreign simple or grantor trust that has entered into a withholding agreement with the IRS in which it agrees to assume primary withholding responsibility for all payments that are made to it for its partners, beneficiaries, or owners. See Rev. Proc. 2003-64, as amended by Rev. Proc. 2004-21 and modified by Rev. Proc. 2005-77, for procedures for entering into a withholding foreign partnership or trust agreement.

**Nonwithholding foreign partnership, simple trust, or grantor trust.** A nonwithholding foreign partnership is any foreign partnership other than a withholding foreign partnership. A nonwithholding foreign simple trust is any foreign simple trust that is not a withholding foreign trust. A nonwithholding foreign grantor trust is any foreign grantor trust that is not a withholding foreign trust.

**Fiscally transparent entity.** An entity is treated as fiscally transparent with respect to an item of income to the extent that the interest holders in the entity must, on a current basis, take into account separately their shares of an item of income paid to the

entity, whether or not distributed, and must determine the character of the items of income as if they were realized directly from the sources from which they were realized by the entity. For example, partnerships, common trust funds, and simple trusts or grantor trusts are generally considered to be fiscally transparent with respect to items of income received by them.

## Presumption Rules



*For additional information including details on the presumption rules, see the Instructions for the Requester of Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY and Pub.*

*515. To order, see How To Get Forms, Publications, and Other Assistance on page 14.*

If you are the payer and do not have a Form W-9, appropriate Form W-8, or other valid documentation, or you cannot allocate a payment to a specific payee, prior to payment, you are required to use certain presumption rules to determine the following.

- The status of the payee as a U.S. or foreign person and
- The classification of the payee as an individual, trust, estate, corporation, or partnership.

See Regulations sections 1.1441-1(b)(3), 1.1441-5(d) and (e), 1.6045-1(g)(3)(ii), and 1.6049-5(d).

Under these presumption rules, if you must presume that the payee is a U.S. nonexempt recipient subject to backup withholding, you must report the payment on a Form 1099. However, if before filing Form 1099 with the IRS the recipient is documented as foreign, then report the payment on a Form 1042-S.

Conversely, if you must presume that the payee is a foreign recipient and prior to filing Form 1042-S with the IRS you discover that the payee is a U.S. nonexempt recipient based on documentation, then report all payments made to that payee during the calendar year on a Form 1099.

If you use the 90-day grace period rule to presume a payee is foreign, you must file a Form 1042-S to report all payments subject to withholding during the grace period. If you later discover that the payee is a U.S. nonexempt recipient subject to backup withholding, you must file a Form 1099 for all payments made to that payee after the discovery of the payee's U.S. status.

## Rules for Payments Made to U.S. Nonexempt Recipients Through a QI, NQI, or FTE

If you are the payer making a payment through a QI, NQI, or FTE for a U.S. nonexempt recipient on whose behalf the QI, NQI, or FTE is acting, use the following rules to complete Form 1099.

**Known recipient.** If you know that a payee is a U.S. nonexempt recipient and have the payee's name, address, and TIN (if a TIN has been provided), you must complete the Form 1099 with that information. Also, on the second name line below the recipient's name, enter "IMY" followed by the name of the QI, NQI, or FTE.

For payments made to multiple recipients: (a) enter the name of the recipient whose status you relied on to determine the applicable rate of withholding and (b) on the second name line, enter "IMY" followed by the name of the QI, NQI, or FTE. However, if the QI has assumed primary Form 1099 reporting or backup withholding responsibility, you are not required to issue the Form 1099 or to backup withhold. See *Qualified intermediary (QI)*, earlier.

**Unknown recipient.** If you cannot reliably associate a payment with valid documentation and are required to presume a payee is a U.S. nonexempt recipient:

1. File a Form 1099 and enter "unknown recipient" on the first name line.
2. On the second name line, enter "IMY" followed by the name of the QI, NQI, or FTE.
3. Enter the EIN of the QI, NQI, or FTE, if applicable, in the recipient's identification number box.
4. Furnish a copy of the Form 1099 with "unknown recipient" to the QI, NQI, or FTE who is acting on the recipient's behalf.



*A payer that is required to report payments made to a U.S. nonexempt recipient account holder but does not receive the necessary allocation information cannot report those payments on a pro rata basis. Report unallocated payments using the presumption rules described above.*

## Rules for Non-U.S. Payers

Non-U.S. payers (foreign persons that are not U.S. payers) generally have the same reporting obligations as U.S. payers. A U.S. payer is anyone who is:

- A U.S. person,
- Any U.S. governmental agency,
- A controlled foreign corporation (CFC),
- A foreign partnership that has one or more U.S. partners who, in the aggregate, hold more than 50 percent of the gross income derived from the conduct of a U.S. trade or business,
- A foreign person who owns 50 percent or more of the gross income that is effectively connected with a U.S. trade or business, or
- A U.S. branch of a foreign bank or a foreign insurance company.

For more information, see Regulations section 1.6049-5(c)(5).

**Exceptions.** The following payments are not subject to reporting by a non-U.S. payer.

1. A foreign source reportable payment paid outside the United States. For example, see Regulations section 1.6049-5(b)(6).
2. Gross proceeds from a sale effected outside the United States. See Regulations section 1.6045-1(a).
3. An NQI or QI that provides another payer all the information sufficient for that payer to complete Form 1099 reporting. For example, see Regulations section 1.6049-5(b)(14). However, if an NQI or QI does not provide sufficient information for another payer to report a payment on Form 1099, the intermediary must report the payment.

## Rules for Reporting Payments Initially Reported on Form 1042-S

If an NQI or QI receives a Form 1042-S made out to an "unknown recipient" and the NQI or QI has actual knowledge that the payee of the income is a U.S. nonexempt recipient, it must file a Form 1099 even if the payment has been subject to withholding by another payer. The NQI or QI reports the amount withheld by the other payer on Form 1099 as federal income tax withheld.

## T. How To Get Tax Help

### Information Reporting Program Customer Service Section

If you have questions about reporting on Forms 1096, 1097, 1098, 1099, 3921, 3922, 5498, W-2, W-2G, and W-3, you may call a toll-free number, 1-866-455-7438. You may still use the original telephone number, 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-579-4827 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.

**Other tax-related matters.** For other tax information related to business returns or accounts, call 1-800-829-4933.

If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax account questions or to order forms and publications.

### Internal Revenue Bulletin

The Internal Revenue Bulletin (IRB), published weekly, contains newly issued regulations, notices, announcements, legislation, court decisions, and other items of general interest. You may find this publication useful to keep you up to date with current developments. See *How To Get Forms, Publications, and Other Assistance* on page 14.

### Contacting Your Taxpayer Advocate

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.

You can contact TAS by calling 1-877-777-4778 or TTY/TDD 1-800-829-4059 to see if you are eligible for assistance. You can also call your local taxpayer advocate, whose phone number is listed in your phone book. Also, see Pub. 1546, Taxpayer Advocate Service – Your Voice at the IRS. For more information, go to [www.irs.gov/advocate](http://www.irs.gov/advocate).

**Taxpayer Advocacy Panel (TAP).** The TAP listens to taxpayers, identifies taxpayer issues, and makes suggestions for improving IRS services and customer satisfaction. If you have suggestions for improvements, contact the TAP, toll free at 1-888-912-1227 or go to [www.improveirs.org](http://www.improveirs.org).

## How To Get Forms, Publications, and Other Assistance



*Because the IRS processes paper forms by machine (optical character recognition equipment), you cannot file with the IRS Form 1096 or Copy A of Forms 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website or the DVD. However, you can use Copy B from those sources to provide recipient statements.*

### Free Tax Services

Publication 910, IRS Guide to Free Tax Services, is your guide to IRS services and resources. Learn about free tax information from the IRS, including publications, services, and education and assistance programs. The publication also has an index of over 100 TeleTax topics (recorded tax information) you can listen to on the telephone. The majority of the information and services listed in this publication are available to you free of charge. If there is a fee associated with a resource or service, it is listed in the publication.

Accessible versions of IRS published products are available on request in a variety of alternative formats for people with disabilities.

**Mail.** You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 days after your request is received.

Internal Revenue Service  
1201 N. Mitsubishi Motorway  
Bloomington, IL 61705-6613

**Internet.** You can download, view, and order tax forms, instructions, and publications at [IRS.gov](http://IRS.gov).

You can also:

- Access commercial tax preparation and *e-file* services.
- Research your tax questions online.
- Search publications online by topic or keyword.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Sign up to receive local and national tax news by email.

**DVD of tax products.** You can order Publication 1796, IRS Tax Products DVD, and obtain:

- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Tax Map: an electronic research tool and finding aid.
- Tax law frequently asked questions.
- Tax Topics from the IRS telephone response system.
- Internal Revenue Code—Title 26 of the U.S. Code.
- Fill-in, print, and save features for most tax forms.
- Internal Revenue Bulletins.
- Toll-free and email technical support.
- The DVD is released twice during the year.
  - The first release will ship the beginning of January.
  - The final release will ship the beginning of March.

Purchase the DVD from National Technical Information Service (NTIS) at [www.irs.gov/cdorders](http://www.irs.gov/cdorders) for \$30 (no handling fee) or call 1-877-233-6767 toll-free to buy the DVD for \$30 (plus a \$6 handling fee).

**Phone.** Many services are available by phone.

- **Ordering forms, instructions, and publications.** Call 1-800-TAX-FORM (1-800-829-3676) to order current-year forms, instructions, and publications, and prior-year forms and instructions. You should receive your order within 10 days.
- **TTY/TDD equipment.** If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax questions or to order forms and publications.
- **TeleTax topics.** Call 1-800-829-4477 to listen to pre-recorded messages covering various tax topics.

**Evaluating the quality of our telephone services.** To ensure IRS representatives give accurate, courteous, and professional answers, we use several methods to evaluate the quality of our telephone services. One method is for a second IRS representative to listen in on or record random telephone calls. Another is to ask some callers to complete a short survey at the end of the call.

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on these forms to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to figure and collect the right amount of tax.

Sections 170(f)(12), 199, 220(h), 223, 408, 408A, 529, 530, 853A, 6039, 6041, 6041A, 6042, 6043, 6044, 6045, 6047, 6049, 6050A, 6050B, 6050D, 6050E, 6050H, 6050J, 6050N, 6050P, 6050Q, 6050R, 6050S, 6050T, 6050U, 6050W and their regulations require you to file an information return with the IRS and furnish a statement to recipients. Section 6109 and its regulations require you to provide your TIN on what you file.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. If you fail to provide this information in a timely manner, you may be subject to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. The time needed to complete and file the following forms will vary depending on individual circumstances. The estimated average times are:

1096	13 minutes
1097-BTC*	16 minutes
1098	7 minutes
1098-C*	18 minutes
1098-E	7 minutes
1098-T	13 minutes
1099-A	9 minutes
1099-B	20 minutes
1099-C	10 minutes
1099-CAP*	11 minutes
1099-DIV	18 minutes
1099-G	11 minutes
1099-H*	18 minutes
1099-INT	13 minutes
1099-K	18 minutes
1099-LTC	13 minutes
1099-MISC	18 minutes
1099-OID	12 minutes
1099-PATR	15 minutes
1099-Q	11 minutes
1099-R	18 minutes
1099-S	8 minutes
1099-SA	8 minutes
3921*	11 minutes
3922*	12 minutes
5498	24 minutes
5498-ESA	7 minutes
5498-SA	10 minutes
W-2G	18 minutes

\* Privacy Act does not pertain to this form.

Burden estimates are based upon current statutory requirements as of October 2010. Estimates of burden do not reflect any future legislative changes that may affect the 2011 tax year. Any changes to burden estimates will be included in IRS' annual Paperwork Reduction Act submission to the Office of Management and Budget (OMB) and will be made publicly available on [www.reginfo.gov](http://www.reginfo.gov).

If you have comments concerning the accuracy of these time estimates or suggestions for making these forms simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send these forms to this address. Instead, see *D. Where To File* on page 4.

**Guide to Information Returns** (If any date shown falls on a Saturday, Sunday, or legal holiday, the due date is the next business day.)

Form	Title	What To Report	Amounts To Report	Due Date	
				To IRS	To Recipient (unless indicated otherwise)
1042-S	Foreign Person's U.S. Source Income Subject to Withholding	Income such as interest, dividends, royalties, pensions and annuities, etc., and amounts withheld under Chapter 3. Also, distributions of effectively connected income by publicly traded partnerships or nominees.	See form instructions	March 15	March 15
1097-BTC	Bond Tax Credit	Tax credit bond credits to shareholders.	All amounts	February 28*	On or before the 15th day of the 2nd calendar month after the close of the calendar quarter (on or before May 15; August 15; November 15; February 15 of the following year)
1098	Mortgage Interest Statement	Mortgage interest (including points) and certain mortgage insurance premiums you received in the course of your trade or business from individuals and reimbursements of overpaid interest.	\$600 or more	February 28*	(To Payer/Borrower) January 31
1098-C	Contributions of Motor Vehicles, Boats, and Airplanes	Information regarding a donated motor vehicle, boat, or airplane.	Gross proceeds of more than \$500	February 28*	(To Donor) 30 days from date of sale or contribution
1098-E	Student Loan Interest Statement	Student loan interest received in the course of your trade or business.	\$600 or more	February 28*	January 31
1098-T	Tuition Statement	Qualified tuition and related expenses, reimbursements or refunds, and scholarships or grants (optional).	See instructions	February 28*	January 31
1099-A	Acquisition or Abandonment of Secured Property	Information about the acquisition or abandonment of property that is security for a debt for which you are the lender.	All amounts	February 28*	(To Borrower) January 31
1099-B	Proceeds From Broker and Barter Exchange Transactions	Sales or redemptions of securities, futures transactions, commodities, and barter exchange transactions.	All amounts	February 28*	February 15**
1099-C	Cancellation of Debt	Cancellation of a debt owed to a financial institution, the Federal Government, a credit union, RTC, FDIC, NCUA, a military department, the U.S. Postal Service, the Postal Rate Commission, or any organization having a significant trade or business of lending money.	\$600 or more	February 28*	January 31
1099-CAP	Changes in Corporate Control and Capital Structure	Information about cash, stock, or other property from an acquisition of control or the substantial change in capital structure of a corporation.	Over \$1000	February 28*	(To Shareholders) January 31
1099-DIV	Dividends and Distributions	Distributions, such as dividends, capital gain distributions, or nontaxable distributions, that were paid on stock and liquidation distributions.	\$10 or more, except \$600 or more for liquidations	February 28*	January 31**
1099-G	Certain Government Payments	Unemployment compensation, state and local income tax refunds, agricultural payments, and taxable grants.	\$10 or more for refunds and unemployment	February 28*	January 31
1099-H	Health Coverage Tax Credit (HCTC) Advance Payments	Health insurance premiums paid on behalf of certain individuals.	All amounts	February 28*	January 31
1099-INT	Interest Income	Interest income.	\$10 or more (\$600 or more in some cases)	February 28*	January 31**
1099-K	Merchant Card and Third-Party Network Payments	Merchant card	All amounts	February 28*	January 31
		Third-party network payments.	\$20,000 or more (and 200 or more transactions)		
1099-LTC	Long-Term Care and Accelerated Death Benefits	Payments under a long-term care insurance contract and accelerated death benefits paid under a life insurance contract or by a viatical settlement provider.	All amounts	February 28*	January 31

\*The due date is March 31 if filed electronically.

\*\*The due date is March 15 for reporting by trustees and middlemen of WHFITs.

**Guide to Information Returns** (Continued)

Form	Title	What To Report	Amounts To Report	Due Date	
				To IRS	To Recipient (unless indicated otherwise)
1099-MISC	Miscellaneous Income  (Also, use to report direct sales of \$5,000 or more of consumer goods for resale.)	Rent or royalty payments; prizes and awards that are not for services, such as winnings on TV or radio shows.	\$600 or more, except \$10 or more for royalties	February 28*	January 31**
		Payments to crew members by owners or operators of fishing boats including payments of proceeds from sale of catch.	All amounts		
		Section 409A income from nonqualified deferred compensation plans (NQDCs).	All amounts		
		Payments to a physician, physicians' corporation, or other supplier of health and medical services. Issued mainly by medical assistance programs or health and accident insurance plans.	\$600 or more		
		Payments for services performed for a trade or business by people not treated as its employees. Examples: fees to subcontractors or directors, rental property expense payments, and golden parachute payments.	\$600 or more		
		Fish purchases paid in cash for resale.	\$600 or more		
		Crop insurance proceeds.	\$600 or more		
		Substitute dividends and tax-exempt interest payments reportable by brokers.	\$10 or more		February 15**
	Gross proceeds paid to attorneys.	\$600 or more		February 15**	
1099-OID	Original Issue Discount	Original issue discount.	\$10 or more	February 28*	January 31**
1099-PATR	Taxable Distributions Received From Cooperatives	Distributions from cooperatives passed through to their patrons including any domestic production activities deduction and certain pass-through credits.	\$10 or more	February 28*	January 31
1099-Q	Payments From Qualified Education Programs (Under Sections 529 and 530)	Earnings from qualified tuition programs and Coverdell ESAs.	All amounts	February 28*	January 31
1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	Distributions from retirement or profit-sharing plans, any IRA, insurance contracts, and IRA recharacterizations.	\$10 or more	February 28*	January 31
1099-S	Proceeds From Real Estate Transactions	Gross proceeds from the sale or exchange of real estate and certain royalty payments.	Generally, \$600 or more	February 28*	February 15
1099-SA	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA	Distributions from an HSA, Archer MSA, or Medicare Advantage MSA.	All amounts	February 28*	January 31
3921	Exercise of an Incentive Stock Option Under Section 422(b)	Transfer of an employer's stock to an employee pursuant to the exercise of an incentive stock option under section 422(b).	All amounts	February 28*	January 31
3922	Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)	Transfer(s) of stock acquired through an employee stock purchase plan under section 423(c).	All amounts	February 28*	January 31
5498	IRA Contribution Information	Contributions (including rollover contributions) to any individual retirement arrangement (IRA) including a SEP, SIMPLE, and Roth IRA; Roth conversions; IRA recharacterizations; and the fair market value (FMV) of the account.	All amounts	May 31	(To Participant) For FMV/RMD Jan 31; For contributions, May 31
5498-ESA	Coverdell ESA Contribution Information	Contributions (including rollover contributions) to a Coverdell ESA.	All amounts	May 31	April 30
5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information	Contributions to an HSA (including transfers and rollovers) or Archer MSA and the FMV of an HSA, Archer MSA, or Medicare Advantage MSA.	All amounts	May 31	(To Participant) May 31
W-2G	Certain Gambling Winnings	Gambling winnings from horse racing, dog racing, jai alai, lotteries, keno, bingo, slot machines, sweepstakes, wagering pools, poker tournaments, etc.	Generally, \$600 or more; \$1,200 or more from bingo or slot machines; \$1,500 or more from keno	February 28*	January 31
W-2	Wage and Tax Statement	Wages, tips, other compensation; social security, Medicare, and withheld income taxes. Include bonuses, vacation allowances, severance pay, certain moving expense payments, some kinds of travel allowances, and third-party payments of sick pay.	See separate instructions	To SSA	To Recipient
				Last day of February*	January 31

\*The due date is March 31 if filed electronically.

\*\*The due date is March 15 for reporting by trustees and middlemen of WHFITs.

## Types of Payments

Below is an alphabetic list of some payments and the forms to file and report them. However, it is not a complete list of all payments, and the absence of a payment from the list does not indicate that the payment is not reportable. For instructions on a specific type of payment, see the separate instructions in the form(s) listed.

Type of Payment	Report on Form	Type of Payment	Report on Form
Abandonment	1099-A	Interest income	1099-INT
Accelerated death benefits	1099-LTC	Tax-exempt	1099-INT
Acquisition of control	1099-CAP	Interest, mortgage	1098
Advance health insurance payments	1099-H	IRA contributions	5498
Agriculture payments	1099-G	IRA distributions	1099-R
Allocated tips	W-2	Life insurance contract distributions	1099-R, 1099-LTC
Alternate TAA payments	1099-G	Liquidation, distributions in	1099-DIV
Annuities	1099-R	Loans, distribution from pension plan	1099-R
Archer MSAs:		Long-term care benefits	1099-LTC
Contributions	5498-SA	Medicare Advantage MSAs:	
Distributions	1099-SA	Contributions	5498-SA
Attorney, fees and gross proceeds	1099-MISC	Distributions	1099-SA
Auto reimbursements, employee	W-2	Medical services	1099-MISC
Auto reimbursements, nonemployee	1099-MISC	Merchant card payments	1099-K
Awards, employee	W-2	Mileage, employee	W-2
Awards, nonemployee	1099-MISC	Mileage, nonemployee	1099-MISC
Barter exchange income	1099-B	Military retirement	1099-R
Bond tax credit	1097-BTC	Mortgage insurance premiums	1098
Bonuses, employee	W-2	Mortgage interest	1098
Bonuses, nonemployee	1099-MISC	Moving expense	W-2
Broker transactions	1099-B	Nonemployee compensation	1099-MISC
Cancellation of debt	1099-C	Nonqualified deferred compensation:	
Capital gain distributions	1099-DIV	Beneficiary	1099-R
Car expense, employee	W-2	Employee	W-2
Car expense, nonemployee	1099-MISC	Nonemployee	1099-MISC
Changes in capital structure	1099-CAP	Original issue discount (OID)	1099-OID
Charitable gift annuities	1099-R	Patronage dividends	1099-PATR
Commissions, employee	W-2	Pensions	1099-R
Commissions, nonemployee	1099-MISC	Points	1098
Commodities transactions	1099-B	Prizes, employee	W-2
Compensation, employee	W-2	Prizes, nonemployee	1099-MISC
Compensation, nonemployee	1099-MISC	Profit-sharing plan	1099-R
Contributions of motor vehicles, boats, and airplanes	1098-C	Punitive damages	1099-MISC
Cost of current life insurance protection	1099-R	Qualified plan distributions	1099-R
Coverdell ESA contributions	5498-ESA	Qualified tuition program payments	1099-Q
Coverdell ESA distributions	1099-Q	Real estate transactions	1099-S
Crop insurance proceeds	1099-MISC	Recharacterized IRA contributions	1099-R, 5498
Damages	1099-MISC	Refund, state and local tax	1099-G
Death benefits	1099-R	Rental property expense payments	1099-MISC
Accelerated	1099-LTC	Rents	1099-MISC
Debt cancellation	1099-C	Retirement	1099-R
Dependent care payments	W-2	Roth conversion IRA contributions	5498
Direct rollovers	1099-Q, 1099-R, 5498	Roth conversion IRA distributions	1099-R
Direct sales of consumer products for resale	1099-MISC	Roth IRA contributions	5498
Directors' fees	1099-MISC	Roth IRA distributions	1099-R
Discharge of indebtedness	1099-C	Royalties	1099-MISC
Dividends	1099-DIV	Timber, pay-as-cut contract	1099-S
Donation of motor vehicle	1098-C	Sales:	
Education loan interest	1098-E	Real estate	1099-S
Employee business expense reimbursement	W-2	Securities	1099-B
Employee compensation	W-2	Section 1035 exchange	1099-R
Excess deferrals, excess contributions, distributions of	1099-R	SEP contributions	W-2, 5498
Exercise of incentive stock option under section 422(b)	3921	SEP distributions	1099-R
Fees, employee	W-2	Severance pay	W-2
Fees, nonemployee	1099-MISC	Sick pay	W-2
Fishing boat crew members proceeds	1099-MISC	SIMPLE contributions	W-2, 5498
Fish purchases for cash	1099-MISC	SIMPLE distributions	1099-R
Foreclosures	1099-A	Student loan interest	1098-E
Foreign persons' income	1042-S	Substitute payments in lieu of dividends or tax-exempt interest	1099-MISC
401(k) contributions	W-2	Supplemental unemployment	W-2
404(k) dividend	1099-DIV	Tax refunds, state and local	1099-G
Gambling winnings	W-2G	Third-party network payments	1099-K
Golden parachute, employee	W-2	Tips	W-2
Golden parachute, nonemployee	1099-MISC	Transfer of stock acquired through an employee stock purchase plan under section 423(c)	3922
Grants, taxable	1099-G	Tuition	1098-T
Health care services	1099-MISC	Unemployment benefits	1099-G
Health insurance advance payments	1099-H	Vacation allowance, employee	W-2
Health savings accounts:		Vacation allowance, nonemployee	1099-MISC
Contributions	5498-SA	Wages	W-2
Distributions	1099-SA		
Income attributable to domestic production activities, deduction for	1099-PATR		
Income tax refunds, state and local	1099-G		
Indian gaming profits paid to tribal members	1099-MISC		

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(See Instructions on back)

Form <b>4419</b> (Rev. 5-2010)	Department of the Treasury – Internal Revenue Service <b>Application for Filing Information Returns Electronically (FIRE)</b> Please type or print in <b>BLACK</b> ink.	IRS Use Only	OMB No. <b>1545-0387</b>

1. Transmitter information

Name

Mailing Address

City	State	ZIP
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2. Person to contact about this request

Name

Title

Email address	Telephone number (      )
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<b>3. Employer Identification Number (EIN)</b> *Social Security Number Not Permitted	<b>4. Foreign Transmitter without a TIN</b> <input type="checkbox"/> Yes	<b>5. Tax year</b> you wish to begin filing electronically
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6. Will you be using your TCC only for transmitting requests for extension of time to file?  Yes  No

7. Type of Return To Be Reported (Check only types of forms you currently need to file)

**Important:** Form W-2 information is sent to the Social Security Administration (SSA) only. Do not use Form 4419 to request authorization to file this information electronically. Contact SSA for W-2 electronic filing information at 1-800-772-6270.

<input type="checkbox"/> Forms 1097, 1098, 1099, 3921, 3922, 5498 and W-2G	<input type="checkbox"/> Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding	<input type="checkbox"/> Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips	<input type="checkbox"/> Form 8955-SSA Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits
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8. Check the appropriate box:

I have or will have software which will format my data into the IRS required format.  I have a service provider who will file my data for me.

**Note: For the forms referenced in Box 7, electronic filing does not refer to on-line fill-in forms.**

**Under penalties of perjury, I declare that I have examined this document, including any accompanying statements, and, to the best of my knowledge and belief, it is true, correct, and complete.**

9. Person responsible for preparation of tax reports	Name (type or print)	Title
	Signature	Date

**General Instructions**

**Paperwork Reduction Act Notice.** We ask for the information on these forms to carry out the Internal Revenue Laws of the United States. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103. The time needed to provide this information would vary depending on individual circumstances. The estimated average time is:

**Preparing Form 4419 . . . . . 20 min.**

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. **DO NOT SEND THE FORM TO THIS OFFICE.** Instead, see the instructions below on where to file.

**When completing this form, please type or print clearly in BLACK ink.**

**Purpose of Form.** File Form 4419 to request authorization to file any of the forms shown in Block 7 electronically. Please be sure to complete all appropriate blocks. If your application is approved, a five-character alpha-numeric Transmitter Control Code (TCC) will be assigned to your organization. If any information on the form should change, please write to IRS/Enterprise Computing Center - Martinsburg so we can update our database. It is not necessary to submit a new Form 4419.

**NOTE:** Do **NOT** use Form 4419 to request authorization to file Forms W-2 electronically. **Contact SSA at 1-800-772-6270 if you have any questions concerning the filing of Forms W-2.**

**Specific Instructions**

**Block 1**

Enter the name and complete address of the organization that will submit the electronic files (transmitter).

**Block 2**

Enter the name, title, email address (if available) and telephone number (with area code) of the person to contact about this application if IRS needs additional information. This should be a person who is knowledgeable about electronic filing of information returns.

**Block 3**

Enter the Employer Identification Number (EIN) of the organization transmitting the electronic files. Social Security Numbers are not permitted.

**Block 4**

If you are a foreign transmitter who does not have a nine-digit Taxpayer Identification Number, check this box.

**Block 5**

Enter the tax year that you wish to start filing electronically.

**Block 6**

Indicate if you are requesting this Transmitter Control Code solely for filing electronic requests for an extension of time to file information returns.

**Block 7**

Check the box next to all of the returns you will file with IRS electronically. A separate TCC will be assigned for each box checked in Block 7. Please make sure you submit your electronic files using the correct TCC. Thereafter, if you need to add any of the forms identified in Block 7, it will be necessary to submit another Form 4419 to IRS so another TCC can be assigned.

**Block 8**

Indicate if your company will be filing your data with a software package or if you have contracted to have a service provider file your data for you. **Note: The FIRE System does not provide an on-line fill-in option for the forms listed in Box 7. You must transmit your data in a specific format required by IRS.**

**Block 9**

The form must be signed and dated by an official of the company or organization requesting authorization to report electronically.

**Mailing Address:**

Send your Form 4419 to the address below:  
Internal Revenue Service  
Enterprise Computing Center - Martinsburg  
Information Reporting Program  
230 Murall Drive  
Kearneysville, WV 25430

In order to ensure timely filing, submit Form 4419 at least 30 days before the due date of the return. If you prefer, the Form 4419 can be faxed toll-free to (877) 477-0572, but **do not** do both (faxing and mailing). The Form 4419 is subject to review before the approval to transmit electronically is granted and may require additional documentation at the request of IRS. We will not issue your TCC without a signed Form 4419, and we will not issue a TCC over the phone or by email. If you do not receive a reply from IRS within 30 days, contact us at the telephone number shown below. Do not submit any files until you receive your TCC. For further information concerning the filing of information returns with IRS electronically, you may access [www.irs.gov](http://www.irs.gov) for Publication 1220 for the current tax year. If you do not have internet access, you may contact the IRS Enterprise Computing Center - Martinsburg toll-free at (866) 455-7438 between 8:30 a.m. and 4:30 p.m. Eastern Standard Time.

**Form 8508**

(Rev. 3-2010)

Internal Revenue Service  
Department of the Treasury**Request for Waiver From Filing  
Information Returns Electronically**

(Forms W-2, W-2G, 1042-S, 1097-BTC, 1098 Series, 1099 Series, 3921, 3922, 5498 Series, and 8027)

(Please type or print in **black ink** when completing this form - see instructions on back.)OMB Number  
1545-0957**Note:** Only the person required to file electronically can file Form 8508. A transmitter cannot file Form 8508 for the payer, unless he or she has a power of attorney. If you have a power of attorney, attach a letter to the Form 8508 stating this fact.**1. Type of submission**     Original     Reconsideration**2. Payer name, complete address, and contact person.** (A **separate** Form 8508 must be filed for **each payer** requesting a waiver.)

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Contact Name \_\_\_\_\_

**3. Taxpayer Identification Number**  
(9-digit EIN/SSN)**4. Telephone number**

(\_\_\_\_) \_\_\_\_\_

Email Address \_\_\_\_\_

5. Waiver Requested for	Enter the Number of Returns That:		Waiver Requested for	Enter the Number of Returns That:	
	(a) You wish to file on paper	(b) You expect to file next tax year		(a) You wish to file on paper	(b) You expect to file next tax year
<input type="checkbox"/> 1042-S			<input type="checkbox"/> 1099-PATR		
<input type="checkbox"/> 1097-BTC			<input type="checkbox"/> 1099-Q		
<input type="checkbox"/> 1098			<input type="checkbox"/> 1099-R		
<input type="checkbox"/> 1098-C			<input type="checkbox"/> 1099-S		
<input type="checkbox"/> 1098-E			<input type="checkbox"/> 1099-SA		
<input type="checkbox"/> 1098-T			<input type="checkbox"/> 3921		
<input type="checkbox"/> 1099-A			<input type="checkbox"/> 3922		
<input type="checkbox"/> 1099-B			<input type="checkbox"/> 5498		
<input type="checkbox"/> 1099-C			<input type="checkbox"/> 5498-ESA		
<input type="checkbox"/> 1099-CAP			<input type="checkbox"/> 5498-SA		
<input type="checkbox"/> 1099-DIV			<input type="checkbox"/> 8027		
<input type="checkbox"/> 1099-G			<input type="checkbox"/> W-2		
<input type="checkbox"/> 1099-H			<input type="checkbox"/> W-2AS		
<input type="checkbox"/> 1099-INT			<input type="checkbox"/> W-2G		
<input type="checkbox"/> 1099-LTC			<input type="checkbox"/> W-2GU		
<input type="checkbox"/> 1099-MISC			<input type="checkbox"/> W-2PR		
<input type="checkbox"/> 1099-OID			<input type="checkbox"/> W-2VI		

**6.** Is this waiver requested for corrections ONLY?     Yes     No**7.** Is this the first time you requested a waiver from the electronic filing requirements for any of the forms listed in Block 5? Yes (Skip to signature line)     No (Complete Block 9 if your request is due to undue hardship)**8.** Enter **two current cost estimates** given to you by third parties for software, software upgrades or programming for your current system, or costs for preparing your files for you.

\$ \_\_\_\_\_

Cost estimates for any reason other than the preparation of electronic files will not be acceptable.

Attach these **two written cost estimates** to the Form 8508. Failure to provide **current cost estimates** and/or signature will result in denial of your waiver request.

\$ \_\_\_\_\_

**Under penalties of perjury, I declare that I have examined this document, including any accompanying statements, and, to the best of my knowledge and belief, it is true, correct, and complete.****9.** Signature

Title

Date

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## General Instructions

**Paperwork Reduction Act Notice.** We ask for the information on these forms to carry out the Internal Revenue Laws of the United States. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to provide this information would vary depending on individual circumstances. The estimated average time is:

**Preparing Form 8508 . . . . . 15 min.**

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224.

**DO NOT SEND THE FORMS TO THIS OFFICE.** Instead, see the instructions below on where to file. **When completing this form, please type or print clearly in BLACK ink.**

**Purpose of Form.** Use this form to request a waiver from filing Forms W-2, W-2AS, W-2G, W-2GU, W-2PR, W-2VI, 1042-S, 1097-BTC, 1098 Series, 1099 Series, 3921, 3922, 5498 Series, or 8027 electronically for the current tax year. Complete a Form 8508 for each Taxpayer Identification Number (TIN). You may use one Form 8508 for multiple types of forms. After evaluating your request, IRS will notify you as to whether your request is approved or denied.

## Specific Instructions

**Block 1.** –Indicate the type of submission by checking the appropriate box. An original submission is your first request for a waiver for the current year. A reconsideration indicates that you are submitting additional information to IRS that you feel may reverse a denial of an originally submitted request.

**Block 2.** –Enter the name and complete address of the payer and person to contact if additional information is needed by IRS.

**Block 3.** –Enter the Taxpayer Identification Number (TIN) [Employer Identification Number (EIN) or the Social Security Number (SSN)] of the payer. The number must contain 9-digits.

**Block 4.** –Enter the telephone number and Email address of the contact person.

**Block 5.** –Check the box(es) beside the form(s) for which the waiver is being requested.

**Block 5a.** –For each type of information return checked, enter the total number of forms you plan to file.

**Block 5b.** –Provide an estimate of the total number of information returns you plan to file for the following tax year.

**Block 6.** –Indicate whether or not this waiver is requested for corrections only. If you request a waiver for original documents and it is approved, you will automatically receive a waiver for corrections. However, if you can submit your original returns electronically, but not your corrections, a waiver must be requested for corrections only.

**Block 7.** –If this is the first time you have requested a waiver for any of the forms listed in Block 5, for any tax year, check “YES” and skip to Block 9. However, if you have requested a waiver in the past and check “NO,” complete Block 8 to establish undue hardship. Waivers, after the first year, are granted only in case of undue hardship or catastrophic event.

**Note:** *Under Regulations Section 301.6011-2(c)(2), “The principal factor in determining hardship will be the amount, if any, by which the cost of filing the information returns in accordance with this section exceeds the cost of filing the returns on other media.”*

**Block 8.** –Enter the cost estimates from two service bureaus or other third parties. These cost estimates must reflect the total amount that each service bureau will charge for software, software upgrades or programming for your current system, or costs to produce your electronic file only. If you do not provide two written cost estimates from service bureaus or other third parties, we will automatically deny your request. Cost estimates from prior years will not be accepted.

**Note:** *If your request is not due to undue hardship, as defined above, attach a detailed explanation of why you need a waiver.*

**Block 9.** –The waiver request must be signed by the payer or a person duly authorized to sign a return or other document on his behalf.

## Filing Instructions

**When to File.** – You should file Form 8508 at least 45 days before the due date of the returns for which you are requesting a waiver. See Publication 1220, Part A for the due dates. Waiver requests will be processed beginning January 1<sup>st</sup> of the calendar year the returns are due.

### Where to File –

**By Mail:** Internal Revenue Service  
Enterprise Computing Center -Martinsburg  
Information Reporting Program  
240 Murall Drive  
Kearneysville, WV 25430

**By Fax:** 1-877-477-0572

**Please either fax or mail, do not do both.**

For further information concerning the filing of information returns to IRS electronically, contact the IRS Enterprise Computing Center at the address above or by telephone at **866-455-7438** between 8:30 a.m. and 4:30 p.m. Eastern Standard Time.

**Penalty.** –If you are required to file electronically but fail to do so and you do not have an approved waiver on record, you may be subject to a penalty of \$50 per return unless you establish reasonable cause.

## Application for Extension of Time To File Information Returns

(For Forms W-2, W-2G, 1042-S, 1097, 1098, 1099, 3921, 3922, 5498, and 8027)

▶ **Requests for more than one filer must be filed through the Filing Information Returns Electronically (FIRE) System. See How to file below.**

**Caution: Do not use this form to request an extension of time to (1) provide statements to recipients (see Extensions under Section M of the General Instructions for Certain Information Returns or see Part D, Section 4, of Publication 1220), (2) file Form 1042 (use Form 7004), or (3) file Form 1040 (use Form 4868).**

**1 Filer information. Type or print clearly in black ink.**

Filer name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Contact name \_\_\_\_\_ Telephone number \_\_\_\_\_

Email address \_\_\_\_\_

**2 Taxpayer identification number**

(Enter your nine-digit number. Do not enter hyphens.)


**3** Check this box only if you already received the automatic extension and you now need an additional extension. See instructions. ▶

**4** Check the box(es) that apply. **Do not** enter the number of returns.

Form(s)	✓ here	Form(s)	✓ here	Form	✓ here
W-2		5498		8027	
1097, 1098, 1099, 3921, 3922, W-2G		5498-ESA			
1042-S		5498-SA			

**5** If you checked the box on line 3, state in detail why you need an additional extension of time. You must give a reason or your request will be denied. If you need more space, attach additional sheets. Include your name and taxpayer identification number on each additional page.

Under penalties of perjury, I declare that I have examined this form, including any accompanying statements, and, to the best of my knowledge and belief, it is true, correct, and complete.

**Signature ▶** \_\_\_\_\_ **Title ▶** \_\_\_\_\_ **Date ▶** \_\_\_\_\_

### General Instructions

**Purpose of form.** Use Form 8809 to request an extension of time to file any forms shown in line 4 for the current tax year.

**How to file.** Extensions may be requested:

- Online by completing a fill-in Form 8809 through the FIRE system at <http://fire.irs.gov> for an automatic 30-day extension. Approvals are automatically displayed online if the request is made by the due date of the return.
- Electronically through the FIRE system in a file formatted according to the specifications in Publication 1220, Part D.
- On paper Form 8809, if the request is for one filer. Mail the form to the address shown in *Where to file*, later, or fax it to 1-877-477-0572 (toll free). Requesters will receive an approval or denial letter. You are encouraged to submit your request via the online fill-in form.

**Where to file.** Send Form 8809 to Internal Revenue Service, Information Returns Branch, Attn: Extension of Time Coordinator, 240 Murall Dr., Mail Stop 4360, Kearneysville, WV 25430.



*If you are requesting an extension for more than one filer, you must submit the request electronically or online as a fill-in form.*

**Information Reporting Customer Service Site.** If you have questions about Form 8809, you may call a toll-free number, 1-866-455-7438. You may still use the original telephone number, 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-579-4827 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.

Also, see Pub. 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically; and Pub. 1187, Specifications for Filing Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, Electronically. For additional information, see Topic 803, Waivers and Extensions, at [www.irs.gov/taxtopics](http://www.irs.gov/taxtopics).

**Note.** Specifications for filing Forms W-2, Wage and Tax Statement, electronically are only available from the Social Security Administration (SSA). Call 1-800-772-6270 for more information or visit the SSA's Employer W-2 Filing Instructions & Information page at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer).

**When to file.** File Form 8809 as soon as you know an extension of time to file is necessary. However, Form 8809 must be filed by the due date of the returns. See the chart below that shows the due dates for filing this form on paper or electronically. Filers and transmitters of Form W-2 whose business has terminated should see *Terminating a business* in the *Special Reporting Situations for Form W-2* section of the General Instructions for Forms W-2 and W-3 to request an extension.

If you are requesting an extension of time to file several types of forms, you may use one Form 8809, but you must file Form 8809 by the earliest due date. For example, if you are requesting an extension of time to file both Forms 1099 and 5498, you must file Form 8809 by February 28 (March 31 if you file electronically). You may complete more than one Form 8809 to avoid this problem. An extension cannot be granted if a request is filed after the due date of the original returns.

The due dates for filing Form 8809 are shown below.

IF you file Form(s) . . .	ON PAPER, then the due date is . . .	ELECTRONICALLY, then the due date is . . .
W-2	Last day of February	March 31
W-2G	February 28	March 31
1042-S	March 15	March 15
1097	February 28	March 31
1098	February 28	March 31
1099	February 28	March 31
3921	February 28	March 31
3922	February 28	March 31
5498	May 31	May 31
8027	Last day of February	March 31

If any due date falls on a Saturday, Sunday, or legal holiday, file by the next business day.

**Caution:** You do not have to wait for a response before filing your returns. File your returns as soon as they are ready. For all forms shown in line 4, if you have received a response, do not send a copy of the letter or Form 8809 with your returns. If you have not received a response by the end of the extension period, file your returns. When filing Form 8027 on paper only, attach a copy of your approval letter. If an approval letter has not been received, attach a copy of your timely filed Form 8809.

**Extension period.** The automatic extension is 30 days from the original due date. You may request one additional extension of not more than 30 days by submitting a second Form 8809 before the end of the first extension period (see *Line 3*, later). Requests for an additional extension of time to file information returns are not automatically granted. Generally, requests for additional time are granted only in cases of extreme hardship or catastrophic event. The IRS will send you a letter of explanation approving or denying your request for an additional extension.

**Note.** The automatic and any approved additional request will only extend the due date for filing the returns. It will not extend the due date for furnishing statements to recipients.

**Penalty.** If you file required information returns late and you have not applied for and received an approved extension of time to file, you may be subject to a late filing penalty. The amount of the penalty is based on when you file the correct information return. For more information on penalties, see part O in the General Instructions for Certain Information Returns, and *Penalties* in the Instructions for Form 1042-S, the Instructions for Form 8027, and the General Instructions for Forms W-2 and W-3.

## Specific Instructions

**Line 1.** Enter the name and complete mailing address, including room or suite number of the filer requesting the extension of time. Use the name and address where you want the response sent. For example, if you are a preparer and want to receive the response, enter your client's complete name, care of (c/o) your firm, and your complete mailing address.



The name and taxpayer identification number (TIN) must be consistent with the name and TIN used on your other returns. Do not use abbreviations.

Enter the name of someone who is familiar with this request whom the IRS can contact if additional information is required. Please provide your telephone number and email address.

**Note.** Approval or denial notification will be sent only to the person who requested the extension.

**Line 2.** Enter your nine-digit employer identification number (EIN) or qualified intermediary employer identification number (QI-EIN). If you are not required to have an EIN or QI-EIN, enter your social security number. Do not enter hyphens.

**Line 3.** Check this box if you have already received the automatic 30-day extension, but you need an additional extension for the same year and for the same forms. Do not check this box unless you received an original extension.

If you check this box, be sure to complete line 5. Then sign and date the request.

**Signature.** No signature is required for the automatic 30-day extension. For an additional extension, Form 8809 must be signed by you or a person who is duly authorized to sign a return, statement, or other document.

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 8809 is provided by the IRS to request an extension of time to file information returns. Section 6081 and its regulations require you to provide the requested information if you desire an extension of time for filing an information return. If you do not provide the requested information, an extension of time for filing an information return may not be granted. Section 6109 requires you to provide your taxpayer identification number (TIN). Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, or to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: Recordkeeping, 4 hrs., 4 min.; Learning about the law or the form, 18 min.; Preparing and sending the form to the IRS, 22 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where to file* on page 1.



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

Official Business  
Penalty for Private Use, \$300

PRSR STD  
POSTAGE & FEES PAID  
Internal Revenue Service  
Permit No. G-48

