



Publication 1220

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

For Tax Year 2021

First Time Filers Quick Reference Guide

The law requires any corporation, partnership, employer, estate and/or trust, who is required to file 250 or more information returns, Forms 1097, 1098 Series, 1099 Series, 3921, 3922, 5498 Series, and W-2G, for any calendar year, **must** file electronically via the Filing Information Returns Electronically (FIRE) System using a Transmitter Control Code (TCC). The Internal Revenue Service (IRS) encourages filers who have less than 250 information returns to file electronically as well.

A new online Information Returns (IR) Application for Transmitter Control Code (TCC) is available on the Filing Information Returns Electronically (FIRE) webpage located at <https://www.irs.gov/e-file-providers/filing-information-returns-electronically-fire>. This new application replaces both the Form 4419, Application For Filing Information Returns Electronically and Fill-in Form 4419 on the FIRE System.

New users will be required to authenticate their identities and create a new account through IRS Secure Access prior to completing the new online IR Application for TCC.

If a new user already has an existing Secure Access Account, (i.e., e-Services, Get Transcript, Online Payment Agreement, etc.) they are ready to create their new IR Application for TCC.

New users without a Secure Access Account should review Secure Access: How to Register for Certain Online Self-Help Tools.

If you already have a TCC assigned for filing information returns and don't have any changes to your current TCC information, you will continue to use it. There are no actions you need to take.

Note: Information returns cannot be filed using a TCC received for Affordable Care Act (ACA) filing, Electronic Filing Identification Number (EFIN), etc.

Submit an IR Application for TCC by November 1st of the year before information return(s) are due to ensure you're ready to electronically file. Allow 45 days for processing. An IR Application for TCC received after November 1st may not be processed in time to meet your electronic filing needs. All IR Applications for TCC are subject to review before the approval to transmit returns electronically is granted and may require additional documentation at the request of the IRS. Applications approved will be assigned a TCC. Notice of the assigned TCC will be sent by U.S. Postal Service to the mailing address provided on your IR Application for TCC. You can also view the assigned TCC on the summary screen of your online application. If the IRS finds the electronically transmitted documents are invalid, the IRS has the authority to revoke the TCC and stop the release of files. Refer to **Part B. Sec. 1, Information Returns (IR) Application for Transmitter Control Code (TCC)**.

File Format – The format must conform to the specifications found in **Part C. Record Format Specifications and Record Layouts**. To transmit files electronically through FIRE, you must have software, a service provider, or an in-house programmer that will create the file in the proper format per the requirements and record layouts in this publication. To find software providers, perform an internet search with the keywords, "Form 1099 software providers." We don't accept scanned or PDF documents.

Test Files – Filers are not required to submit a test file; however, the IRS encourages the submission of a test file for all new electronic filers to test hardware and software. Refer to **Part B. Sec.7, Test Files**. A test file is needed only when applying to participate in the Combined Federal/State Filing Program. Refer to **Part A. Sec. 12, Combined Federal/State Filing Program**.

Note: The FIRE Production System and FIRE Test System do not communicate. You must create and keep a separate account for each FIRE System Account.

Common Problems - Review **Part B. Sec. 8, Common Problems**, to avoid common FIRE account processing or formatting errors before submitting your file. Only one Transmitter Control Code (TCC) is required if you're only filing Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G. The TCC is used to catalog files as they are received. The forms listed in Publication 1220 require a single TCC. There is no need to request an additional TCC.

Assistance - Contact the Technical Services Operation (TSO) Monday through Friday 8:30 a.m. – 5:30 p.m. ET. **Listen to all options before making your selection.**

- 866-455-7438 (toll-free)
- 304-263-8700 (International) (Not toll-free)
- 304-579-4827 Telecommunications Device for the Deaf (TDD) (Not toll-free)

The following is a list of related instructions and forms for filing information returns electronically:

- **General Instructions for Certain Information Returns**
- **Form 8809**, Application for Extension of Time To File Information Returns

Table of Contents

First Time Filers Quick Reference Guide.....	3
Table of Contents.....	5
Part A. Introduction and General Information	7
Sec. 1 Introduction	9
Sec. 2 Purpose	10
Sec. 3 What's New for Tax Year 2021	11
Sec. 4 Communicating with the IRS	12
Sec. 5 Additional Resources	13
Sec. 6 Filing Requirements, Retention Requirements, and Due Dates	14
.01 Filing Requirements.....	14
.02 Retention Requirements	14
.03 Due Dates.....	15
Sec. 7 Reporting Nonemployee Compensation (NEC) in Tax Year 2021	16
Sec. 8 Extensions	16
Sec. 9 Form 8508, Request for Waiver from Filing Information Returns Electronically	16
Sec. 10 Penalties Associated with Information Returns	16
Sec. 11 Corrected Returns.....	17
.01 General Information	17
.02 Error in Reporting the Issuer.....	17
.03 Specifications for Filing Corrected Returns Electronically.....	18
.04 Corrections and Penalties.....	18
.05 Corrected Returns Procedures	18
Sec. 12 Combined Federal/State Filing (CF/SF) Program	20
.01 General Information	20
.02 Participation in CF/SF Program.....	20
Sec. 13 State Abbreviation Codes and APO/FPO Addresses.....	23
.01 State Abbreviation Codes	23
.02 APO and FPO Addresses	24
Sec. 14 Definition of Terms	24
Part B. Data Communication	25
Sec. 1 Information Returns (IR) Application for Transmitter Control Code (TCC)	27
.01 Information Returns (IR) Application for Transmitter Control Code (TCC).....	27
.02 Mandate to use Information Return (IR) Applications for Transmitter Control Code (TCC).....	27
.03 Application Approval/Completed	28
.04 Revise Current TCC Information	29
.05 Do I Need More than One TCC?.....	29
.06 Deleted TCC.....	30
Sec. 2 User ID, Password, and PIN Requirements.....	31

Table of Contents (continued)

Sec. 3 Secret Phrase	31
Sec. 4 Connecting to FIRE	31
Sec. 5 Electronic Specifications.....	34
.01 FIRE System.....	34
.02 FIRE System Internet Security Technical Standards.....	34
Sec. 6 Electronic Submissions	35
.01 Electronic Submissions	35
.02 File Definitions	35
.03 Submission Responses.....	36
Sec. 7 Test Files.....	37
Sec. 8 Common Problems.....	39
Sec. 9 Common Formatting Errors	40
Part C. Record Format Specifications and Record Layouts	41
File Format.....	43
Sec. 1 Transmitter “T” Record General Field Descriptions.....	44
General Field Descriptions	44
Sec. 2 Issuer “A” Record	49
General Field Descriptions	49
Sec. 3 Payee “B” Record.....	73
General Field Descriptions	73
Sec. 4 End of Issuer “C” Record.....	139
General Field Descriptions	139
Sec. 5 State Totals “K” Record	141
General Field Descriptions	141
Sec. 6 End of Transmission “F” Record.....	143
General Field Descriptions	143
Part D. Extension of Time	145
Sec. 1 Extension of Time	147
.01 Application for Extension of Time to File Information Returns (30-day automatic)	147
.02 Extension of Time Record Layout.....	149
Part E Exhibits	153
Exhibit 1 Name Control	155
Exhibit 2 Publication 1220 Tax Year 2021 Revision Updates.....	161

Part A. | Introduction and General Information

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Sec. 1 Introduction

This publication outlines the communication procedures and transmission formats for the following information returns:

- Form 1097-BTC, Bond Tax Credit
- Form 1098, Mortgage Interest Statement
- Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes
- Form 1098-E, Student Loan Interest Statement
- Form 1098-F, Fines, Penalties and Other Amounts
- Form 1098-Q, Qualifying Longevity Annuity Contract Information
- Form 1098-T, Tuition Statement
- Form 1099-A, Acquisition or Abandonment of Secured Property
- Form 1099-B, Proceeds From Broker and Barter Exchange Transactions
- Form 1099-C, Cancellation of Debt
- Form 1099-CAP, Changes in Corporate Control and Capital Structure
- Form 1099-DIV, Dividends and Distributions
- Form 1099-G, Certain Government Payments
- Form 1099-H, Health Coverage Tax Credit (HCTC) Advance Payments
- Form 1099-INT, Interest Income
- Form 1099-K, Payment Card and Third Party Network Transactions
- Form 1099-LS, Reportable Life Insurance Sale
- Form 1099-LTC, Long-Term Care and Accelerated Death Benefits
- Form 1099-MISC, Miscellaneous Information
- Form 1099-NEC, Nonemployee Compensation
- Form 1099-OID, Original Issue Discount
- Form 1099-PATR, Taxable Distributions Received From Cooperatives
- Form 1099-Q, Payments from Qualified Education Programs (Under Sections 529 & 530)
- Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
- Form 1099-S, Proceeds From Real Estate Transactions
- Form 1099-SA, Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
- Form 1099-SB, Seller's Investment in Life Insurance Contract
- Form 3921, Exercise of an Incentive Stock Option Under Section 422(b)
- Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan under Section 423(c)
- Form 5498, IRA Contribution Information
- Form 5498-ESA, Coverdell ESA Contribution Information
- Form 5498-SA, HSA, Archer MSA, or Medicare Advantage MSA Information
- Form W-2G, Certain Gambling Winnings

Sec. 2 Purpose

The purpose of this publication is to provide the specifications for filing Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G electronically with the IRS including the requirements and specifications for electronic filing under the Combined Federal/State Filing Program (CF/SF). Additionally, this publication provides specifications to submit an automatic 30-day extension of time to file certain information returns.

Note: Generally, boxes on paper forms correspond with fields used for the electronic file; however, if the form and field instructions don't match, the guidance in this publication supersedes form instructions. Electronic reporting of information returns eliminates the need for electronic filers to file paper documents with the IRS. Do not send copies of paper forms to the IRS for any forms filed electronically. This will result in duplicate filing and may result in penalty notices.

The FIRE System can accept multiple files for the same type of return. For example, if a company has several branches issuing Forms 1099-INT, it is not necessary to combine all the forms into one transmission. Each file can be sent separately. Do not transmit duplicate data.

Note: Issuers are responsible for providing statements to payees as outlined in the **General Instructions for Certain Information Returns**.

Sec. 3 What's New for Tax Year 2021

Updates to Publication 1220 after August 31, 2021, are listed in Part E. Exhibit 2, Publication 1220 Tax Year 2021 Revision Updates.

1. The Information Returns (IR) Application for Transmitter Control Code (TCC), FIRE Production System and FIRE Test System availability, alerts and any updates to the systems can be found on the FIRE webpage.
2. First Time Filers Quick Reference Guide – Added the new online Information Returns (IR) Application for Transmitter Control Code (TCC) and Secure Access.
3. Part A. | Introduction and General Information
 - Sec. 6 Filing Requirements, Retention Requirements and Due Dates – Deleted Note 2
 - .03 Due Dates – Updated IRS Electronic Filing and Recipient/Participant Copy due dates for Form 1099-MISC and Form 1099-NEC.
 - Sec. 7 Reporting Nonemployee Compensation in Tax Year 2021 – Updated Form 1099-NEC, Nonemployee Compensation is part of the Combined Federal/State Filing (CF/SF) Program.
4. Part B. | Data Communication
 - Sec. 1 Updated to new online Information Returns (IR) Application for Transmitter Control Code (TCC).
 - Sec. 9 Common Formatting Errors – Item 8, Issue – Updated amount code(s) in positions to 28-45.
5. Part C. | Format Specifications and Record Layouts
 - Sec. 2 Issuer “A” Record
 - Amount Codes - Increased Field Position 28-45, Length to 18.
 - Sec. 2 Issuer “A” Record, For Reporting Payments on Form 1099-DIV:
 - Amount Type – Added Section 897 Ordinary Dividends and added Amount Code H.
 - Amount Type – Added Section 897 Capital Gains and added Amount Code J.
 - Sec. 2 Issuer “A” Record
 - Updated Blank field to 46-51, Length to 6
 - Updated General Field Description to Form 1099-H, Code J
 - Added Form 1099-H, Record Name: Issuer “A” Record
 - Sec. 3 Payee “B” Record
 - General Information Records – Updated third bullet from 16 to 18 Payment Amount Fields.
 - Field Title Payment H – Updated Field Position 247-258, Field Title, Length and General Field Description.
 - Field Title Payment J – Updated Field Position 259-270, Field Title, Length and General Field Description.
 - Updated Blank field to Field Position 271-286.
 - Updated Foreign Country Indicator to Field Position 287.
 - Updated First Payee Name Line field to Field Position 288-327.
 - Updated Second Payee Name Line field to Field Position 328-367.
 - Record Layout Positions, Form 1098 – Updated Field Positions 749-750, General Field Description.
 - Record Layout Positions, Form 1098-Q - Updated Field Positions 749-750, General Field Description.
 - Record Layout Positions, Form 1099-MISC – Deleted Field Position 548 and Field Title FATCA Filing Requirement Indicator.
 - Record Layout Positions, Form 1099-NEC – Updated 545-546 to Blank, Updated 547 field to Direct Sales Indicator, Length and Description and Remarks Updated 548-722 field to Blank.
 - Sec. 4 End of Issuer “C” Record
 - Field Title Payment H – Updated Field Position 304-321, Field Title, Length and General Field Description.
 - Field Title Payment J – Updated Field Position 322-339, Field Title, Length and General Field Description.
 - Field Title 340-499 – Updated Length to 160.

Sec. 3 What's New for Tax Year 2021 (continued)

- Sec. 5 State Totals "K" Record
 - Field Title Payment H – Updated Field Position 304-321, Field Title, Length and General Field Description.
 - Field Title Payment J – Updated Field Position 322-339, Field Title, Length and General Field Description.
 - Field Title 340-499 – Updated Length to 160.

Sec. 4 Communicating with the IRS

TSO is available to issuers, transmitters, and employers at the numbers listed below. When you call, you'll be provided guidance to essential elements pertaining to technical aspects for the new IR Application for TCC, filing information returns through the FIRE System, self-help resources, and referrals to tax law topics on IRS.gov. Below are some examples of essential elements:

- Form identification
- How to obtain a form
- Related publications for a form or topic
- Filing information returns electronically
- FIRE file status information and guidance

Contact TSO Monday through Friday 8:30 a.m. - 5:30 p.m. ET. **Listen to all options before making your selection.**

- 866-455-7438 (toll-free)
- 304-263-8700 (International) (Not toll-free)
- 304-579-4827 for Telecommunications Device for the Deaf (TDD) (Not toll-free)

The IRS address for filing information returns electronically is <https://fire.irs.gov/>. The address to send a test file electronically is <https://fire.test.irs.gov/>.

Questions regarding the filing of information returns and comments/suggestions regarding this publication can be emailed to fire@irs.gov. When you send emails concerning specific file information, include the company name and the electronic file name or Transmitter Control Code (TCC). Do not include tax identification numbers (TINs) or attachments in email correspondence because electronic mail is not secure.

Sec. 5 Additional Resources

The following are additional resources and information available for information returns:

Topic	Location
Electronic filing of Forms W-2	<ul style="list-style-type: none"> • Social Security Administration (SSA) website at https://www.ssa.gov/ or call 800-772-6270 (toll-free) to obtain the number of the SSA Employer Service Liaison Officer for your area.
Filing Information Returns Electronically on https://www.irs.gov/ . Provides information on filing information returns electronically including transmissions, file preparation, file naming, file status, testing and more.	<ul style="list-style-type: none"> • Search for Filing Information Returns Electronically on https://www.irs.gov/.
Forms and Publications	<ul style="list-style-type: none"> • Forms, Instructions & Publications on https://www.irs.gov/.
Form 8508, Request for Waiver From Filing Information Returns Electronically	<ul style="list-style-type: none"> • Search Forms, Instructions & Publications on https://www.irs.gov/.
Form 8809, Application for Extension of Time to File Information Returns	<ul style="list-style-type: none"> • Apply online at https://fire.irs.gov/. After logging in, select "Extension of Time Request" from the Main Menu Options. • Search Forms, Instructions & Publications on https://www.irs.gov/.
GuideWire - receive notification of guidance issued by the IRS	<ul style="list-style-type: none"> • Subscribe at https://www.irs.gov/newsroom/subscribe-to-irs-guidewire.
Information Returns (IR) Application for Transmitter Control Code (TCC)	<ul style="list-style-type: none"> • Apply online at https://www.irs.gov/e-file-providers/filing-information-returns-electronically-fire. Select Create New Account.
Internal Revenue Bulletin (IRB) - The authoritative instrument for the distribution of all types of official IRS tax guidance; a weekly collection of these and other items of general interest to the tax professional community.	<ul style="list-style-type: none"> • Refer to https://www.irs.gov/irb/.
Mailing address for paper filing of information returns	<ul style="list-style-type: none"> • Search for General Instructions for Certain Information Returns on Forms, Instructions & Publications on https://www.irs.gov/.
Payee/recipient questions on how to report information return data	<ul style="list-style-type: none"> • Search the Help tab on https://www.irs.gov/ for assistance with individual taxpayer returns or account related issues.
Quick Alerts	<ul style="list-style-type: none"> • In search box, type "Quick Alerts"; and select "Subscribe To Quick Alerts" on https://www.irs.gov/.

Sec. 6 Filing Requirements, Retention Requirements, and Due Dates

.01 Filing Requirements

For instructions regarding Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G, refer to the General Instructions for Certain Information Returns. The instructions include additional information about filing requirements, paper filing, and line instructions.

Filers of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G may be required to file electronically. Treasury Regulation Section 301.6011-2 provides that any person, including a corporation, partnership, individual, estate, or 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. If you're required to file electronically, and this requirement causes an undue hardship, see **Part A. Sec. 9, Form 8508, Request for Waiver from Filing Information Returns Electronically**.

All filing requirements 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 employer identification number (EIN), the corporation must count the total number of returns to be filed for that EIN and apply the filing requirements to each type of return accordingly.

Caution: If you're required to file 250 or more information returns of any one type; you must file electronically. The Taxpayer First Act of 2019, enacted July 1, 2019, authorized Treasury, and the IRS to issue regulations that reduce the 250-return requirement to 100-return requirement for 2021 tax year, and 10-return requirement for tax year 2022. If those regulations are issued and if they are effective for 2021 tax-year returns required to be filed in 2022, we will post an article at www.irs.gov explaining the change. Until regulations are issued, however, the number remains at 250, as reflected in this publication. If you're required to file electronically but fail to do so, and you don't have an approved waiver, you may be subject to a penalty. For more information, see part F in the 2021 General Instructions for Certain Information Returns.

.02 Retention Requirements

Issuers should keep a copy of information returns (or have the ability to reconstruct the data) for at least three years from the reporting due date with the following exceptions:

- Returns reporting federal withholding should be kept for four years.
- Keep a copy of Form 1099-C, Cancellation of Debt, for at least four years from the due date of the return.

Sec. 6 Filing Requirements, Retention Requirements, and Due Dates (continued)

.03 Due Dates

Forms 1097, 1098, 1099, 3921, 3922, and W-2G are filed on a calendar year basis. **Form 5498**, IRA Contribution Information, **Form 5498-ESA**, Coverdell ESA Contribution Information, and **Form 5498-SA**, HSA, Archer MSA, or Medicare Advantage MSA Information, are used to report amounts contributed during or after the calendar year but no later than April 15.

Due Dates		
Form	IRS Electronic Filing	Recipient/Participant Copy
1097-BTC	March 31	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, and February 15 of the following year).
1098	March 31	January 31
1099	March 31	January 31 February 15 for Forms 1099-B and 1099-S. This also applies to statements furnished as part of a consolidated reporting statement.
1099-MISC	March 31	January 31 February 15 for amounts reported in boxes 8 or 10
1099-NEC	January 31	January 31
3921	March 31	January 31
3922	March 31	January 31
5498	May 31	January 31 – for FMV/RMD May 31 – for contributions
5498-SA	May 31	May 31
5498-ESA	May 31	April 30
W-2G	March 31	January 31
<p>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 business day.</p>		

Sec. 7 Reporting Nonemployee Compensation (NEC) for Tax Year 2021

Reporting Tax Year 2021 Nonemployee Compensation (NEC)

Use Form 1099-NEC to report nonemployee compensation.

A request for an extension of time to file can be submitted on paper Form 8809. Refer to **Part A Sec. 8, Extensions**.

Form 1099-NEC, Nonemployee Compensation is part of the Combined Federal/State Filing (CF/SF) Program.

Reporting prior year Nonemployee Compensation (NEC)

Use Form 1099-MISC to report nonemployee compensation prior to tax year 2020.

Publication 1220 provides the record layouts to electronically file Form 1099-NEC and Form 1099-MISC.

Sec. 8 Extensions

A 30-day automatic extension of time to file certain information returns may be submitted by creating and transmitting an electronic file or fill-in form on the **FIRE** webpage, or submitting a paper **Form 8809**, Application for Extension of Time To File Information Returns.

Additional information can be found on the FIRE webpage located at <https://www.irs.gov/e-file-providers/filing-information-returns-electronically-fire>.

Refer to **Part D. Extension of Time**.

Sec. 9 Form 8508, Request for Waiver from Filing Information Returns Electronically

Information on Form 8508, Request for Waiver from Filing Information Returns Electronically refer to the FIRE webpage at <https://www.irs.gov/e-file-providers/filing-information-returns-electronically-fire>.

Sec. 10 Penalties Associated with Information Returns

Refer to **General Instructions for Certain Information Returns** for additional information on penalty specifications and guidelines.

Sec. 11 Corrected Returns

.01 General Information

If an information return was successfully processed by the IRS and you identify an error with the file after the IRS accepted the file and it is in "Good, Released" status, you need to file a corrected return. Do not file the Original file again as this may result in duplicate reporting. File only the returns that require corrections. Don't code information returns omitted from the Original file as corrections. If you omitted an information return, file it as an original return.

Note: The standard correction process will not resolve duplicate reporting. Complete all fields of the corrected return.

Treasury Regulation 301.6011-2 requires filers who are required to file 250 or more information returns for any calendar year to file the returns electronically. The 250 or more requirement applies separately for each type of form filed and separately for original and corrected returns. Example: If an issuer has 100 Forms 1099-A to correct, the returns can be filed on paper because they fall under the 250 threshold. However, if the issuer has 300 Forms 1099-B to correct, the forms must be filed electronically.

The issuer or transmitter must furnish corrected statements to recipients as soon as possible. If an issuer or transmitter discovers errors that affect a large number of recipients, contact the Technical Services Operation (TSO) Monday through Friday 8:30 a.m. – 5:30 p.m. ET. **Listen to all options before making your selection.**

- 866-455-7438 (toll-free)
- 304-263-8700 (International) (Not toll-free)
- 304-579-4827 Telecommunications Device for the Deaf (TDD) (Not toll-free)

Send corrected returns to the IRS and notify the recipients.

If corrected returns aren't filed electronically, they must be filed on official forms or acceptable substitute forms. For information on substitute forms, refer to **Publication 1179**, General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns.

In general, corrected returns should be submitted for returns filed within the last three calendar years with the following exceptions:

- Backup withholding was imposed under Internal Revenue Code Section 3406 - four calendar years
- Form 1099-C, Cancellation of Debt - four calendar years

.02 Error in Reporting the Issuer

If an error is discovered in reporting the issuer's (not recipient) name and/or TIN, the issuer should write a letter to the IRS with the following information:

- Name and address of issuer
- Type of error (include the incorrect issuer's name/TIN reported)
- Tax year
- Correct issuer's TIN
- TCC
- Type of return
- Number of payees
- Filing method, paper or electronic
- If federal income tax was withheld

Mail correspondence to:

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

Sec. 11 Corrected Returns (continued)

.03 Specifications for Filing Corrected Returns Electronically

The record sequence for filing corrections is the same as for original returns. Refer to Part C. Record Format Specifications and Record Layouts, for more information. Corrected returns may be included in the same transmission as original returns; however, separate 'A' Records are required.

The "B" Record provides a 20-character field for a unique issuer's Account Number for payee. 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 incorrect return if more than one return is filed for a particular payee. Do not enter a TIN in this field. An issuer'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 issuer that will distinguish the specific account. This number must appear on the initial return and on the corrected return for the IRS to identify and process the correction properly.

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. Review the charts that follow.

All corrections properly coded for the CF/SF will be made available to the participating states. Only send corrections which affect federal reporting or affect federal and state reporting. **Corrections that apply only to a state filing requirement should be sent directly to the state.**

.04 Corrections and Penalties

File corrected returns to comply with filing requirements. Refer to General Instructions for Certain Information Returns for information on penalty specifications and guidelines.

.05 Corrected Returns Procedures

There are numerous types of errors, and in some cases, more than one transaction may be needed to correct the initial error. Review the "One-transaction Correction" and "Two-transaction Correction" tables below before transmitting a corrected file.

Note: Some software does not support the correction process. Please contact your software provider for more information.

One-transaction Correction	
If ...	Then ...
<p>The original return was filed with one or more of the following error types:</p> <ul style="list-style-type: none"> a. Incorrect payment amount codes in the Issuer "A" Record. b. Incorrect payment amounts in the Payee "B" Record. c. Incorrect code in the distribution code field in the Payee "B" Record. d. Incorrect payee indicator. (Payee indicators are non-money amount indicator fields found in the specific form record layouts of the Payee "B" Record between field positions 544-748). e. Return should not have been filed. <p>Note: To correct a TIN and/or payee name, follow the instructions under Two-transaction Correction.</p>	<p>Follow the steps below for one-transaction correction:</p> <ol style="list-style-type: none"> 1. Prepare a new file. The first record on the file will be the Transmitter "T" Record. 2. Make a separate "A" Record for each type of return and each issuer being reported. Issuer information in the "A" Record must be the same as it was in the original submission. 3. The Payee "B" Records must show the correct record information as well as a Corrected Return Indicator Code of "G" in field position 6. 4. Corrected returns using "G" coded "B" Records may be on the same file as original returns; however, separate "A" Records are needed. 5. Prepare a separate "C" Record for each type of return and each issuer being reported. 6. The last record of the file must be the End of Transmission "F" Record.

Sec. 11 Corrected Returns (continued)

Sample File layout for One-transaction Corrections

Transmitter "T" Record	Issuer "A" Record	"G" coded Payee "B" Record	"G" coded Payee "B" Record	End of Issuer "C" Record	End of Transmission "F" Record
------------------------------	-------------------------	-------------------------------------	-------------------------------------	--------------------------------	--------------------------------------

Two separate transactions using both the "G" and "C" codes are required to submit a Two-transaction Correction.

Note: Do not use this correction process for payment amount corrections.

Two-transaction Correction	
<p>If ... The original return was filed with one or more of the following error types:</p>	<p>Then ... Follow the steps below for two-transaction correction:</p>
<p>a. No payee TIN (SSN, EIN, ITIN, QI-EIN, ATIN) b. Incorrect payee TIN c. Incorrect payee name d. Wrong type of return indicator</p>	<p>Transaction 1:</p> <ol style="list-style-type: none"> 1. Prepare a new file. The first record on the file will be the Transmitter "T" Record. 2. Make a separate "A" Record for each type of return and each issuer being reported. The information in the "A" Record will be exactly the same as it was in the original submission. (See Note below). 3. The Payee "B" Records must contain exactly the same information as submitted previously. Exception: 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 below). 4. Corrected returns using "G" coded "B" Records may be on the same file as those returns filed with a "C" code; however, separate "A" Records are needed. 5. Prepare a separate "C" Record for each type of return and each issuer being reported. <p>Note: Although the "A" and "B" Records will be exactly the same as the original submission, the Record Sequence Number will be different because this is a counter number and is unique to each file. For Form 1099-R corrections, if the amounts are zeros, certain indicators will not be used.</p>
	<p>Then ... Follow the steps below for two-transaction correction:</p>
	<p>Transaction 2:</p> <ol style="list-style-type: none"> 1. Make a separate "A" Record for each type of return and each issuer being reported. 2. 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 filed with the IRS using "C" coded "B" Records may be on the same file as those returns submitted with "G" codes; however, separate "A" Records are needed. 3. Prepare a separate "C" Record for each type of return and each issuer being reported. 4. The last record on the file must be the End of Transmission "F" Record.

Sec. 11 Corrected Returns (continued)

Sample File layout for Two-transaction Correction

Transmitter "T" Record	Issuer "A" Record	"G" coded Payee "B" Record	"G" coded Payee "B" Record	End of Issuer "C" Record	Issuer "A" Record
		"C" coded Payee "B" Record	"C" coded Payee "B" Record	End of Issuer "C" Record	Transmission "F" Record

Note: 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. Although the "A" Record will be exactly the same as the original submission, the Record Sequence Number may be different because this is a counter number and is unique to each file. For Form 1099-R corrections, if the amounts are zeros, certain indicators will not be used.

Sec. 12 Combined Federal/State Filing (CF/SF) Program

.01 General Information

The Combined Federal/State Filing (CF/SF) Program was set up to simplify information returns filing for issuers. Through CF/SF, the IRS electronically sends information returns (original and corrected) to participating states.

The following information returns may be filed under the CF/SF Program:

- Form 1099-B, Proceeds from Broker and Barter Exchange Transactions
- Form 1099-DIV, Dividends and Distributions
- Form 1099-G, Certain Government Payments
- Form 1099-INT, Interest Income
- Form 1099-K, Payment Card and Third Party Network Transactions
- Form 1099-MISC, Miscellaneous Information
- Form 1099-NEC, Nonemployee Compensation
- 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 Participation in CF/SF Program

1. State Coordinator information:

State Coordinators must contact their IRS Government Liaison to request their state be added to or removed from the CF/SF program. Requests must be submitted by January 1st and the request will be implemented the following tax year. For example: To be added to or removed from the CF/SF program for tax year 2021, the request would need to be submitted by January 1, 2021. Refer to **Combined Federal/State Filing (CFSF) Program State Coordinator Information FAQs** on [IRS.gov](https://www.irs.gov).

Note: Only state coordinators should contact the IRS Government Liaison.

2. Transmitter or issuer information:

Test Files: To request approval to participate, an electronic test file coded for this program must be submitted to the FIRE Test System at <https://fire.test.irs.gov>. Refer to the **FIRE** webpage for FIRE testing availability dates. If the test file is acceptable, an approval letter will be sent. There is no charge to use the CF/SF Program for approved participants. A test file is only required for the first year a filer participates in the program; however, it is highly recommended a test file be submitted every year. Records in the test and actual file must conform to current procedures. Participating in the CF/SF Program, the filer consents to the IRS disclosure of the return information to the state(s) indicated.

Within two days, the results of the electronic transmission(s) will be sent to the email address provided on the “Verify Your Filing Information” page in the FIRE Test System. If using email-filtering software, configure the software to accept email from fire@irs.gov and irs.e-helpmail@irs.gov. During peak filing periods, the timeframe for returning file results may be more than two days.

If the file is bad, the filer or transmitter must return to <https://fire.test.irs.gov> and select “Check File Status” to determine what errors are in the file. See **Part B. Sec. 4, Connecting to FIRE**. When a test file is bad, don’t send a replacement file, but continue to send test files until one of the following file statuses is received:

- Good, Federal Reporting
- Good, Federal/State Reporting

Transmitters can call the IRS with questions on the CF/SF Program. Refer to Part A. Sec. 4, communicating with the IRS for contact information.

3. CF/SF Program General Information:

If a payee has a reporting requirement for more than one state, separate “B” Records must be created for each state. Issuers must prorate the amounts to figure out what should be reported to each state. Don’t report the total amount to each state.

Some participating states require separate notification the issuer is filing in this manner. The IRS acts as a forwarding agent only. It is the issuer’s responsibility to contact the appropriate state(s) for further information. Participating states and corresponding valid state codes are listed below in **Table 1, Participating States and Codes**. The appropriate state code must be entered in fields requesting a CF/SF code. Do not use state abbreviations.

Each state’s filing requirements are subject to change by the state. It is the issuer’s responsibility to contact the participating state(s) to verify their criteria. Upon submission of the files, the transmitter must be sure of the following:

- All records are correct.
- State Total “K” Record(s) for each state(s) being reported follows the “C” Record.
- Payment amount totals and the valid participating state code are included in the State Totals “K” Record(s).
- The last “K” Record is followed by an “A” Record (if there are more issuers to report) or an End of Transmission “F” Record (if this is the last record of the entire file).

Sec. 12 Combined Federal/State Filing (CF/SF) Program (continued)

The following table supplies codes for participating states in the CF/SF Program.

Table 1: Participating States and Codes*					
State	Code	State	Code	State	Code
Alabama	01	Indiana	18	Montana	30
Arizona	04	Kansas	20	Nebraska	31
Arkansas	05	Louisiana	22	New Jersey	34
California	06	Maine	23	New Mexico	35
Colorado	07	Maryland	24	North Carolina	37
Connecticut	08	Massachusetts	25	North Dakota	38
Delaware	10	Michigan	26	Ohio	39
Georgia	13	Minnesota	27	Oklahoma	40
Hawaii	15	Mississippi	28	South Carolina	45
Idaho	16	Missouri	29	Wisconsin	55

***The codes listed apply to the CF/SF Program and may not correspond to state codes of agencies or programs outside of the IRS.**

Sample File Layout for Combined Federal/State Filing Program

Transmitter "T" Record	Issuer "A" Record coded with 1 in position 6	Payee "B" Record with state code 01 in positions 747-748	Payee "B" Record with state code 06 in positions 747-748	Payee "B" Record with no state code	End of Issuer "C" Record
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State Total "K" Record for "B" Records coded 01 in positions 747-748	State Total "K" Record for "B" Records coded 06 in positions 747-748	Record End of Transmission "F" Record
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Sec. 13 State Abbreviation Codes and APO/FPO Addresses

.01 State Abbreviation Codes

The following state and U.S. territory abbreviations must be used when developing the state code part of the address fields. This table supplies state and territory abbreviations only and does not represent those states participating in the CF/SF Program.

State	Code	State	Code	State	Code
Alabama	AL	Kentucky	KY	Ohio	OH
Alaska	AK	Louisiana	LA	Oklahoma	OK
American Samoa	AS	Maine	ME	Oregon	OR
Arizona	AZ	Maryland	MD	Pennsylvania	PA
Arkansas	AR	Massachusetts	MA	Puerto Rico	PR
California	CA	Michigan	MI	Rhode Island	RI
Colorado	CO	Minnesota	MN	South Carolina	SC
Connecticut	CT	Mississippi	MS	South Dakota	SD
Delaware	DE	Missouri	MO	Tennessee	TN
District of Columbia	DC	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	No. Mariana Islands	MP		

See Part C. Record Format Specifications and Record Layouts for more information on the required formatting for an address.

Filers must adhere to the city, state, and ZIP Code format for U.S. addresses in the "B" Record. This also includes American Samoa, Guam, Northern Mariana Islands, Puerto Rico, and U.S. Virgin Islands.

Sec. 13 State Abbreviation Codes and APO/FPO Addresses(continued)

.02 APO and FPO Addresses

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

EXAMPLE:

Recipient Name	PVT Willard J. Doe
Mailing Address	Company F, PSC Box100 167 Infantry REGT
Recipient City	APO (or FPO)
Recipient State	AE, AA, or AP*
Recipient ZIP Code	098010100

*AE is the designation for ZIP codes beginning with 090-099, AA for ZIP code 340, and AP for ZIP codes 962-966.

Sec. 14 Definition of Terms

ELEMENT	DESCRIPTION
Correction	A correction is an information return filed by the filer/transmitter to correct an information return previously filed and successfully processed by the IRS but contained erroneous information.
EIN	A nine-digit employer identification number assigned by the IRS for business federal tax reporting purposes.
Replacement	A replacement is an information return file sent by the filer/transmitter to replace a file that received a bad file status due to errors encountered while processing the filer's Original file or Correction file.
In-house Programmer	An employee or a hired contract programmer.
Issuer Account Number for Payee	<p>Any number assigned by the issuer to the payee that can be used by the IRS to distinguish between information returns.</p> <ul style="list-style-type: none"> • This number must be unique for each information return of the same type for the same payee. Refer to Part C. Payee "B" Record, Field Positions 21- 40. • If a payee has more than one reporting of the same document type, it is vital each reporting have a unique account number. For example, if an issuer has three separate pension distributions for the same payee and three separate Forms 1099-R are filed; three separate unique account numbers are needed. • 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. • Don't 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.

Part B. | Data Communication

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Sec. 1 Information Returns (IR) Application for Transmitter Control Code (TCC)

.01 Information Returns (IR) Application for Transmitter Control Code (TCC)

All transmitters who file information returns electronically are required to request authorization to file electronically. To transmit files electronically through FIRE, you must use the new IR Application for TCC to obtain a TCC or if you have a previously assigned TCC to electronically file information returns you can use your existing TCC. Information returns cannot be filed using an ACA TCC or Electronic Filing Identification Number. You must also have software, a service provider, or an in-house programmer that will create the file in the proper format per the requirements and record layouts in this publication. **A scanned, or PDF copy will not be accepted**

Note: If you have an existing TCC and need to add another Form Type, or you need an additional TCC you must use the new online Information Returns (IR) Application for Transmitter Control Code (TCC). If you have no changes to your current TCC or Form Types, no action is necessary. The FIRE Fill-in 4419 form is no longer available.

Due Date: Submit your IR Application for TCC by November 1st of the year before information return(s) are due to ensure you're ready to electronically file. An IR Application for TCC received after November 1st may not be processed in time to meet your electronic filing needs. Allow 45 days for processing.

.02 Mandate to use the IR Application for TCC

If you're **new** to electronically transmitting information returns to the IRS, you must apply for one or more TCCs using the IR Application for TCC located on the **FIRE** webpage.

If you're an existing **Issuer or Transmitter** with a TCC to electronically file information returns no action is needed at this time.

If you need another form type or an additional TCC you'll need to complete the online IR Application for TCC. A single application can be used to apply for multiple information return form types.

If you're using a third-party to prepare and transmit your Information Returns to the IRS, you don't need to obtain a TCC.

Complete the IR Application for TCC if your firm or organization is not using a third-party to electronically transmit information returns. The IR Application for TCC contains two separate roles, Transmitter, or Issuer.

- **Transmitter:** A third-party sending the electronic information return data directly to the IRS on behalf of any business. **Note:** If you're transmitting returns for your own company, in addition to transmitting returns on behalf of another business, you don't need both the Transmitter and Issuer role. You can file all returns as a Transmitter.
- **Issuer:** A business filing their own information returns regardless of whether they are required to file electronically (transmit 250 or more of the same type of information return) or voluntarily file electronically.

Alert: If an organization requires more than one TCC for any given form type, a Responsible Official listed on the application must request the additional TCC through the IR Application for TCC.

Before you can complete the IR Application for TCC, all Responsible Officials and Authorized Delegate, if applicable, in the business or organization must create an account using a rigorous two-factor authentication process called Secure Access. Two-factor authentication means you must have your credentials (username and password) plus a security code sent to your mobile phone or generated by your IRS2Go application each time you log in.

If you already have a Secure Access account established, you may proceed to the IR Application for TCC to apply for a TCC.

Secure Access: How to Register for Certain Online Self-Help Tools

Each Responsible Official will need to sign the IR Application for TCC on the Application Submission page by accepting the Terms of Agreement box and entering their PIN created during the registration process.

Note: This PIN is different than your FIRE Account PIN. This PIN is created during the Username and Password creation.

Sec. 1 Information Returns (IR) Application for Transmitter Control Code (TCC)

- **Responsible Official** - Individuals with responsibility for or the authority over the electronic filing of information returns operation at the firm or organization location. The Responsible Official is also the first point of contact with the IRS who has authority to sign original/revised IR Application for TCC and is responsible for ensuring all requirements are adhered to. At least two Responsible Officials need to be listed on the application, except for a Sole Proprietor account then one Responsible Official may be listed.

All Responsible Officials will be required to sign the application. A Responsible Official can also be a contact on the application.

- **Contact** – Individuals who may be responsible for transmitting and/or are available for inquiries from the IRS. A minimum of 2 required Contacts and a maximum of 50 Contacts are allowed per application.
- **Authorized Delegate** – An Authorized Delegate is optional. An Authorized delegate is an individual given the responsibility by the Responsible Official to maintain, sign any revised application(s) and transmit returns. A maximum of 2 individuals can be listed as Authorized Delegates.

The application does not have to be completed in a single session. A tracking number is provided when the application is submitted or when the application is in “Saved” status.

Once the application pages are completed, all listed Responsible Officials must enter their PIN on the Application Submission page and submit the IR Application for TCC for processing.

Note: In certain situations, the information submitted may require further review by the IRS before a TCC can be issued. In these cases, the IRS will contact the Responsible Official for any additional information needed. Please allow 45 days for processing the application.

The IRS issues correspondence if additional documentation is required. Once a transmitter is approved to file electronically, it is not necessary to reapply unless:

- Issuer has discontinued filing electronically for two consecutive years.
- A new form type is needed.
- Additional TCC for the same form type is requested (i.e., Form 1099).

The IRS has the authority to revoke the TCC and terminate the release of transmitted files.

The IR Application for TCC, FIRE System availability and any updates can be found on the **FIRE** webpage.

.03 Application Approval/Completed

When your IR Application for TCC is approved and processed, a five-character alphanumeric TCC is assigned to your business. An approval letter will be sent via United States Postal Service (USPS) to the address listed when the IR Application for TCC was submitted, informing you of your TCC. Your TCC will also be available to view on the summary screen of the Applicant’s Online Application. Allow 45 days for processing. A TCC will not be issued over the phone or via email. If you don’t receive a TCC within 45 days, contact the IRS. Refer to **Part A. Sec. 4, Communicating with the IRS.**

Depending on the forms selected on the application, one or more TCCs will be assigned. Each TCC will be issued in Production “P” and status of Active, Inactive or Dropped.

Electronically filed returns may not be transmitted through FIRE until a TCC has been assigned.

Reminder: You must have software that meets the requirements and record layouts in this publication or a service provider that will create the file in the proper format.

An IR Application for TCC is subject to review before approval to transmit information returns electronically is granted.

Sec. 1 Information Returns (IR) Application for Transmitter Control Code (TCC) (continued)

.04 Revise Current TCC Information

Transmitters should notify the IRS of any changes to their TCC information. Access the IR Application for TCC and make any necessary changes to your TCC.

Exception: A legacy Issuer/Transmitter will submit a paper Form 4419 to update the address or contact information on a previously approved Form 4419. A legacy Issuer/Transmitter is any user that did not receive their TCC through the new online Information Returns (IR) Application for Transmitter Control Code (TCC).

The chart below provides guidance how to make changes/updates to your TCC when needed.

IF	THEN
Issuer/Transmitter does not have a TCC and is a new user	Complete the IR Application for TCC on the FIRE webpage.
Issuer/Transmitter completed the IR Application for TCC and wants to add, modify their application (additional Form Type or additional TCC address change, contacts change)	Complete the IR Application for TCC on the FIRE webpage.
A legacy Issuer/Transmitter needs an additional TCC.	Complete the IR Application for TCC on the FIRE webpage. Form 4419 is not acceptable.
A legacy Issuer/Transmitter needs to add a new Form Type.	Complete the IR Application for TCC on the FIRE webpage. Form 4419 is not acceptable.
A legacy Issuer/Transmitter has a need to change existing EIN. (new EIN business structure change)	Complete the IR Application for TCC on the FIRE webpage. Form 4419 is not acceptable.
A legacy Issuer/Transmitter needs to update address or contact information only.	Submit a paper Form 4419 to make address changes or contact information changes. Refer to Form 4419 Instructions.

.05 Do I Need More than One TCC?

No. Only one Transmitter Control Code (TCC) is required if you're only filing Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G. The TCC is used to catalog files as they are received. The forms listed in Publication 1220 require a single TCC. There is no need to request an additional TCC.

For example, if you intend to file Forms 1099-INT, submit an IR Application for TCC. If later another type of form will be filed (Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G), use the TCC assigned to file Forms 1099-INT. Do not request an additional TCC.

Sec. 1 Information Returns (IR) Application for Transmitter Control Code (TCC) (continued)

An additional TCC is required for each of the following types of returns. Use the IR Application for TCC located on the FIRE homepage.

- Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding. Refer to **Publication 1187**.
- Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips. Refer to **Publication 1239**.
- Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits. Refer to **Publication 4810**.

Note: The IRS encourages transmitters who file for multiple issuers to submit one application and use the assigned Transmitter Control Code (TCC) for all issuers. The purpose of the TCC is to identify the business acting as the transmitter of the file. As a transmitter you may transmit files for as many companies as you need under the one TCC. The information return data will be contained in the file itself. Some service bureaus will transmit files using their TCC, while others will require filers to obtain a TCC of their own.

.06 Deleted TCC

Your TCC will remain valid if you transmit information returns or request an extension of time to file information returns electronically through the FIRE System. Refer to **Part D. Extension of Time**. If you don't use your TCC for two consecutive years, your TCC will be deleted. A deleted TCC cannot be reactivated. You'll need to submit a new IR Application for TCC located on the FIRE homepage.

Sec. 2 User ID, Password, and PIN Requirements

You must establish a FIRE account before you can transmit files through the FIRE Systems (Production and Test). The system will prompt you to create your User ID, password, and a 10-digit Personal Identification Number (PIN). Each user should create their individual FIRE account and login credentials. Multiple FIRE accounts can be created under one TCC.

The FIRE Production System and the FIRE Test System are two different sites and do not communicate with each other. If you plan to send a production file and a test file, you'll need an account on each system.

User ID

You'll need to supply the name you intend to use as your User ID. If you wish to use special characters in your User ID, the following are allowed: `_`, `/`, `@`, `-`, period, comma, and space.

FIRE Password

FIRE passwords must be a minimum of 8 characters and are limited to a maximum of 20 characters. Passwords must contain at least 1 uppercase letter, 1 lowercase letter, 1 number and one of the following special characters `#?!@$%^&*.,-`, and cannot contain the User ID or Username. The FIRE System will require you to change your password every 90 days or at the first logon attempt after. The previous 24 passwords cannot be used.

For all passwords, it is the user's responsibility to remember the password and not allow the password to be compromised.

FIRE PIN

All FIRE accounts must have a valid 10-digit PIN. If you fail to establish a valid PIN, you'll continue to receive prompts until you do. PINs are required to be 10 unique numbers. The FIRE System will **not** allow a PIN that:

- Consists of all the same numbers, example 1111111111
- Is sequential in ascending or descending order, examples 0123456789 or 9876543210.
- Contains alpha characters

Established accounts that don't meet the criteria will be prompted to update their PIN when they log into the FIRE System.

You must enter the PIN each time you electronically send an Original, Corrected, or Replacement file. Authorized agents or transmitters may enter their PIN; however, the issuer/filer is responsible for the accuracy of the returns and will be liable for penalties for failure to comply with filing requirements.

If you enter an incorrect PIN three consecutive times, you'll be locked out and not allowed to submit files for a 24-hour period.

If you're submitting files for more than one TCC, it is not necessary to create a separate User ID and password for each TCC.

Sec. 3 Secret Phrase

FIRE accounts require the user to establish a secret phrase to assist in resetting passwords for FIRE Systems (Production and Test).

You'll be prompted to create a secret phrase at the same time you create your User ID, Password, and PIN. If you already have a FIRE System account (Production and Test) but don't have a secret phrase, you'll be prompted to create one the first time you log into the system. If you don't establish a valid secret phrase, you'll receive continual prompts until you do.

- At the 'Create FIRE System Account Secret Phrase' screen, all fields with an asterisk (*) are required fields.
- Your secret phrase must be 8 to 20 characters with one uppercase, one lowercase, one numeric, and one special character with no spaces. The following special characters are allowed: `#?!@$%^&*.,'-`.
- Secret phrase cannot contain the User ID or Username.
- Enter the validation code (CAPTCHA) exactly as shown in the text box and click 'Create'.
- If all data entered is valid, you'll receive the message, "Your Secret Phrase has been successfully created!"

Sec. 3 Secret Phrase (continued)

Resetting your FIRE Password - If you have a FIRE System account (Production and Test) with an established secret phrase and forgot your password, you may reset your password using your established secret phrase.

- At the FIRE System Log on Screen, click on 'Forgot Password'.
- At the 'FIRE System Forgot Password' screen, enter all the required information and click 'Login'. You'll then be prompted to 'Change Your Password' with the specified criteria.

Once logged into the FIRE System, you have the option to 'Change Secret Phrase' if needed.

Note: If you exceed the number of allowed login attempts with the secret phrase, you'll be prompted to call TSO for a secret phrase reset.

Sec. 4 Connecting to FIRE

Connect to the FIRE Production System by accessing <https://fire.irs.gov/>.

Note: The FIRE Production System and the FIRE Test System do not communicate. You must create and maintain a separate account for each FIRE System.

Follow the table below to connect to the FIRE Systems.

Connecting to the FIRE Systems	
1st Time Connection to FIRE Production and Test Systems:	Returning User to FIRE Production and Test Systems:
<ul style="list-style-type: none"> • Click "Create New Account" • Fill out the registration form and click "Submit" • Create User ID • Create and verify password • Create and verify the Secret Phrase • Click "Create" • If the message "Account Created" is received, click "OK" • Create and verify the 10-digit self-assigned PIN • Click "Submit" • If the message "Your PIN has been successfully created!" is received, click "OK" • Read the bulletin(s) and/or click "Continue" <p>Note: If you're using SPAM filtering software, configure it to allow an email from fire@irs.gov and irs.e-helpmail@irs.gov.</p>	<ul style="list-style-type: none"> • Click "Log On" • Enter the User ID (not case sensitive) • Enter the Password (case sensitive) • Read the bulletin(s) and/or select "Continue" <p style="text-align: center;">Password Criteria</p> <ul style="list-style-type: none"> • Must contain a minimum of 8 characters • Limited to a maximum of 20 characters • Must contain at least one special character #?!@\$%^&*.,- • Must contain at least one upper case letter (alpha character) • Must contain at least one lower case letter (alpha character) • Must contain at least one number (numeric character) • Passwords must be changed every 90 days; the previous 24 passwords cannot be used • Passwords cannot contain the User ID or Username <p>Note: If you have a FIRE System account (Production and Test) with an established Secret Phrase and forgot your password, you may reset your password using your established Secret Phrase. Refer to Part B. Sec. 3, Secret Phrase.</p>

Uploading Files to FIRE

Filers may upload a file to the FIRE System by taking the following actions:

- After logging in, go to the Main Menu
- Select “Send Information Returns”
- Enter the TCC
- Enter the TIN
- “Submit”
- Verify and update company information as appropriate and/or click “Accept.” (The system will display the company name, address, city, state, ZIP code, telephone number, contact, and email address. This information is used to email the transmitter regarding the transmission.)
- Select one of the following:
 - Original file
 - Replacement file
 - Correction file
 - Test File (This option will only be available on the FIRE Test System at <https://fire.test.irs.gov/>.)
- Enter the 10-digit PIN
- “Submit”
- “Browse” to locate the file and open it
- “Upload”

Note: When the upload is complete, the screen will display the total bytes received and display the name of the file just uploaded. We recommend you print the page for your records. If this page is not displayed on your screen, we probably did not receive the file. To verify, go to “Check File Status” option on the main menu. We received the file if the file name is displayed and the count is equal to ‘0’ and the results indicate, “Not Yet Processed.”

Sec. 4 Connecting to FIRE (continued)

Checking the Status of Your File

It is the transmitter's responsibility to check the status of submitted files. If you don't receive an email within two days or if you receive an email indicating the file is bad:

- Log into the FIRE System
- Select "Main Menu"
- Select "Check File Status." The default selection to the File Status drop down is, "**All Files.**" When "**All Files**" is selected, a valid date range is required. The date range cannot exceed three months.
- Enter the TCC
- Enter the TIN and "Search"

Note: During peak filing periods, the timeframe for returning file results may be more than two days.

File Status Results:

- **Good, Not Released** - The filer is finished with this file if the "Count of Payees" is correct. The file is automatically released after ten calendar days unless the filer contacts TSO within this timeframe.
- **Good, Released** - The file has been released for IRS processing.
- **Bad** - The file has errors. Click on the file name to view the error message(s), fix the errors, and resubmit the file timely as a "Replacement" file.
- **Not Yet Processed** - The file has been received, but results aren't available. Check back in a few days.

Sec. 5 Electronic Specifications

.01 FIRE System

The FIRE System is designed exclusively for electronic filing of Forms 1042-S, 1097, 1098, 1099, 3921, 3922, 5498, 8027, 8955-SSA and W-2G. Electronic files are transmitted through the FIRE Production System at <https://fire.irs.gov/>. The electronic filing of information returns is not affiliated with any other IRS electronic filing programs. Filers must obtain separate approval to participate in different programs.

The FIRE Production System does not provide fill-in forms, except for:

- **Form 8809**, Application for Extension of Time to File Information Returns

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

Electronic reporting of information returns eliminates the need for electronic filers to send paper documents to the IRS. Don't send copies of the paper forms to the IRS for any forms filed electronically. This will result in duplicate filing.

.02 FIRE System Internet Security Technical Standards

FIRE System Internet Security Technical Standards are:

- HTTPS 1.1 Specification
- TLS 1.2 is implemented using SHA and RSA 1024 bits during the asymmetric handshake

Sec. 6 Electronic Submissions

.01 Electronic Submissions

The FIRE System is available for electronic submissions 24 hours a day. For dates of availability, refer to the FIRE webpage.

Standard ASCII code is required for all files. The time required to transmit files varies depending upon your type of connection to the internet.

The acceptable file size for the FIRE Systems cannot exceed one million records per file. The count is the total of the entire file determined by adding together the T, A, B, C, K and F Records. If the file exceeds the limit, the file will be rejected. We recommend you visit the FIRE webpage for the latest system status, updates, and alerts.

When sending electronic files larger than 10,000 records, data compression is encouraged. The time required to transmit a file can be reduced up to 95 percent by using compression.

- WinZip and PKZIP are the only acceptable compression packages. The IRS cannot accept self-extracting zip files or compressed files containing multiple files.

Transmitters may create files using self-assigned file name(s). However, the FIRE System will assign a unique filename. Record the FIRE filename from the "Check File Status" page as it is required when assistance is needed. The FIRE filename consists of:

- Submission type (Original, Correction, Replacement, and Test)
- TCC
- Four-digit sequence number. The sequence number will be increased for every file sent
- For example, if this is the first Original file for the calendar year and the TCC is 44444, the IRS assigned file name would be ORIG.44444.0001

Prior year data, original, and corrected, must be filed according to the requirements of this publication. Use the record format for the current year when submitting prior year data. Each tax year must be electronically filed in separate transmissions. However, use the actual year designation of the data in field positions 2-5 of the "T", "A", and "B" Records. Transmitter "T" Record Field position 6, Prior Year Data Indicator, must contain a "P." A separate transmission is required for each tax year. See **Part C. Record Format Specifications and Record Layouts**.

.02 File Definitions

It is important to distinguish between the specific types of files:

- **Original file** – Contains information returns not previously reported to the IRS.
- **Correction file** – Contains corrections for information returns successfully processed by the IRS with a status of "Good, Released" and you then identified an error with the file. Correction files should only contain records that require a correction, not the entire original file.
- **Replacement file** – A Replacement file is sent when a "Bad" status is received. After the necessary changes have been made, transmit the entire file through the FIRE Production System as a Replacement file.
- **Test File** – Contains data formatted to the specifications in Publication 1220 and can only be sent through the FIRE Test System at <https://fire.test.irs.gov/>. **Don't transmit live data in the FIRE Test System.**

.03 Submission Responses

The results of your electronic transmission(s) will be sent to the email address that was provided on the “Verify Your Filing Information” screen within two business days after a file has been submitted. If using email filtering software, configure software to accept email from **fire@irs.gov** and **irs.e-helpmail@irs.gov**.

Note: Processing delays may occur during peak filing time frames and you may not get results within two business days. If a file is bad, the transmitter must return to **https://fire.irs.gov/** or **https://fire.test.irs.gov/** to identify the errors. At the main menu, select “Check File Status”.

If a file is "Bad", make necessary changes and resubmit as a Replacement file. You have 60 days from the original transmission date to send a good Replacement file.

Note: If an acceptable Replacement file is received within 60 days, the transmission date for the Original file will be used for penalty determination. Original files submitted after the due date or acceptable Replacement files sent beyond the 60 days may result in a late filing penalty.

If the file is good, it is released for mainline processing after ten calendar days from receipt.

You can contact TSO within the ten-day timeframe to stop processing. They are available Monday through Friday 8:30 a.m. – 5:30 p.m. ET. **Listen to all options before making your selection.**

- 866-455-7438 (toll-free)
- 304-263-8700 (International) (Not toll-free)
- 304-579-4827 Telecommunications Device for the Deaf (TDD) (Not toll-free)

When you call, you must indicate if you want the file ‘Closed’ or ‘Made Bad’ so you can send a Replacement file. You’ll need your TCC and employer identification number (EIN).

Sec. 7 Test Files

A test file is only required if you're participating in the CF/SF Program for the first time. The submission of a test file is recommended for all new electronic filers to test hardware and software. See **Part B. Sec. 4, Connecting to FIRE**.

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

- Transmitter "T" Record
- Use the Test Indicator "T" in field position 28 on the "T" Record
- Issuer "A" Record
- Multiple Payee "B" Records (at least eleven "B" Records per each "A" Record)
- End of Issuer "C" Record
- State Totals "K" Record(s) - if participating in the CF/SF Program.
- End of Transmission "F" Record

Note: See **Part C. Record Format Specifications and Record Layouts**, for record formats.

The IRS will check the file to ensure it meets the specifications outlined in this publication. Current filers may send a test file to ensure the software reflects all required programming changes. However, not all validity, consistency, or math error tests will be conducted.

Provide a valid email address on the "Verify Your Filing Information" page. You'll be notified of your file acceptance by email within two days of transmission. When using email filtering software, configure software to accept email from **fire@irs.gov** and **irs.e-helpmail@irs.gov**.

It is the transmitter's responsibility to check the results of the submission. See **Part B. Sec. 4, Connecting to FIRE**.

Note: During peak filing periods, the timeframe for returning file results may be more than two days.

The following results will be displayed:

- **Good, Federal Reporting** - The test file is good for federal reporting.
- **Good, Federal/State Reporting** - The file is good for the CF/SF Program.
- **Bad** - The test file contains errors. Click on the filename for a list of the errors.
- **Not Yet Processed** - The file has been received, but results aren't available. Please check back in a few days.

Sec. 8 Common Problems

Item	Issue	Resolution
1	You have not received a file status email.	<p>To receive emails concerning files, processing results, reminders, and notices, set the SPAM filter to receive email from fire@irs.gov and irs.e-helpmail@irs.gov.</p> <p>Check the File Status to ensure your information was transmitted.</p> <p>Check “Verify Your Filing Information” page in your FIRE account to ensure the correct email address is displayed.</p>
2	You don't know the status of your submission.	<p>The results of a file are posted to the FIRE System within two days. If the correct email address was provided on the “Verify Your Filing Information” screen when the file was uploaded, an email will be sent regarding the File Status. If the results in the email indicate “Good, Not Released” and the “Count of Payees” is correct, the filer is finished with this file. If any other results are received, follow the instructions in the “Check File Status” option. If the file contains errors, get an online listing of the errors. If the file status is good, but the file should not be processed, filers should contact TSO within ten calendar days from the transmission of the file. You must state if you want the file made bad or closed.</p>
3	You received a file status of "Bad."	<p>If a file is "Bad", make necessary changes and resubmit as a Replacement file. You have 60 days from the original transmission date to send a good Replacement file.</p> <p>Note: If an acceptable Replacement file is received within 60 days, the transmission date for the Original file will be used for penalty determination. Original files submitted after the due date or an acceptable Replacement files sent beyond the 60 days may result in a late filing penalty.</p>
4	You received an error that more than one file is compressed within the file.	<p>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.</p>
5	You resent your entire file as a Correction after only a few changes were made.	<p>Only send those returns that need corrections, not the entire original file. See Part A. Sec. 11, Corrected Returns.</p>
6	You received an error that the file is formatted as EBCDIC.	<p>All files submitted electronically must be in standard ASCII code.</p>
7	You receive a TCC/TIN mismatch error when entering your TCC/TIN combination in your FIRE Account.	<p>Enter the TIN of the company assigned to the TCC.</p>
8	Transmitter sent the wrong file.	<p>Contact TSO Monday through Friday 8:30 a.m. - 5:30 p.m. ET. Listen to all options before making your selection.</p> <ul style="list-style-type: none"> • 866-455-7438 (toll-free) • 304-263-8700 (International) (Not toll-free) • 304-579-4827 Telecommunications Device for the Deaf (TDD) (Not toll-free) <p>TSO may be able to stop the file before it is processed.</p>

Sec. 8 Common Problems (continued)

9	You sent a file that is in the "Good, Not Released" status and you want to send a different file in place of the previous one.	Contact TSO Monday through Friday 8:30 a.m. - 5:30 p.m. ET to identify options available. TSO may be able to close the file or change the status to "Bad." Listen to all options before making your selection. <ul style="list-style-type: none">• 866-455-7438 (toll-free)• 304-263-8700 (International) (Not toll-free)• 304-579-4827 Telecommunications Device for the Deaf (TDD) (Not toll-free)
10	You sent a file in PDF format.	All files submitted electronically must be in standard ASCII code. If you have software that is supposed to produce this file, contact the software company to see if their software can produce a file in the proper format.

Sec. 9 Common Formatting Errors

Item	Issue	Resolution
1	"C" Record contains Control Totals that don't equal the IRS total of "B" Records.	The "C" Record is a summary record for a type of return for a given issuer. The IRS compares the total number of payees and payment amounts in the "B" Records with totals in the "C" Records. The two totals must agree. Don't enter negative amounts except when reporting Forms 1099-B, 1099-OID, or 1099-Q. Money amounts must be numeric and right justified. Unused positions must be zero (0) filled. Don't use blanks in money amount fields.
2	You identified your file as a correction; however, the data is not coded with a "G" or "C" in position 6.	When a file is submitted as a Correction file, there must be a Corrected Return Indicator "G" or "C" in position 6 of the Payee "B" record. See Part A, Sec. 11, Corrected Returns .
3	"A" Record contains missing or invalid TIN in positions 12-20.	The issuer's TIN reported in positions 12-20 of the "A" Record must be a nine-digit number. Don't enter hyphens. The TIN and the First Issuer Name Line provided in the "A" Record must correspond.
4	"T" Record, "A" Record and/or "B" Record have an incorrect tax year in positions 2-5.	The tax year in the transmitter, issuer, and payee records must reflect the tax year of the information return being reported. For prior tax year data, there must be a "P" in position 6 of the Transmitter "T" Record. This position must be blank for current year.
5	"T" Record has a "T" (for Test) in position 28; however, your file was not sent as a test.	Remove the "T" from position 28 on the "T" record and resubmit as a replacement. CAUTION: Do not remove the "T" from position 1 of the "T" Record, only from position 28.
6	A percentage of your "B" Records contain missing and/or invalid TINs.	TINs entered in positions 12-20 of the Payee "B" records must consist of 9 numeric characters only. Don't enter hyphens. Incorrect formatting of TINs may result in a penalty.
7	A percentage of your Form 1099-R "B" Records have invalid or missing distribution codes.	When transmitting Form 1099-R, there must be a valid Distribution Code(s) in positions 545-546 of the Payee "B" Record(s). For valid codes and combinations, refer to, Form 1099-R Distribution Code Chart 2021, located in Part C. If only one distribution code is required, enter in position 545 and position 546 must be blank. A blank in position 545 is not acceptable.
8	"A" Record has an incorrect/invalid type of return and/or amount code(s) in positions 26-45.	The Amount Codes used in the "A" Record must correspond with the payment amount fields used in the "B" Record(s). The Amount Codes must be left justified and in ascending order. Unused positions must be blank filled. For example: If the "B" Record(s) show payment amounts in payment amount fields 2, 4, and 7, then the "A" Record must correspond with 2, 4, and 7 in the amount code fields.

Part C. | Record Format Specifications and Record Layouts

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File Format

Each record must be 750 positions.

"T" Record

Identifies the Transmitter of electronic file.

"B" Record

Identifies the Payee, the specific payment amounts and information pertinent to the form.

"K" Record

Summary of State(s) Totals (for CF/SF). Each state will have a separate "K" Record.

"A" Record

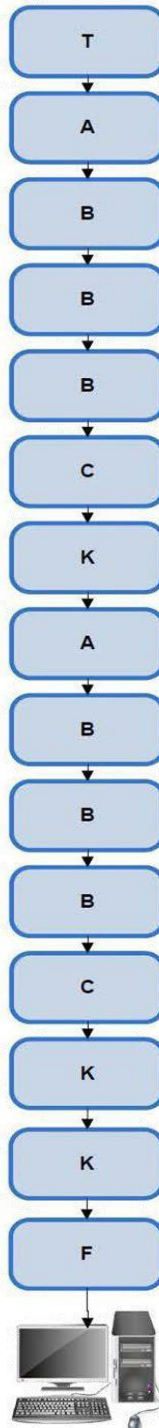
Identifies the Issuer (the institution or person making payments), the type of document being reported, and other miscellaneous information.

"C" Record

Summary of Payee "B" Records and money amounts for each issuer per type of return.

"F" Record

End of Transmission.



Sec. 1 Transmitter “T” Record General Field Descriptions

General Field Descriptions

The Transmitter “T” Record identifies the entity transmitting the electronic file. A Replacement file will be requested if the “T” Record is not present. See File Format Diagram located in **Part C. Record Format Specifications and Record Layouts**.

- Transmitter “T” Record is the first record on each file and is followed by a Issuer “A” Record.
- All records must be a fixed length of 750 positions.
- Don’t use punctuation in the name and address fields.
- The Transmitter “T” Record contains critical information when necessary for the IRS to contact the transmitter.
- For all fields marked “Required,” the transmitter must provide the information described under General Field Description. For those fields not marked “Required,” a transmitter must allow for the field but may be instructed to enter blanks or zeros in the indicated field positions for the indicated length.
- All alpha characters entered in the “T” Record must be upper case, except an email address which may be case sensitive.

Record Name: Transmitter “T” Record			
Field Position	Field Title	Length	General Field Description
1	Record Type	1	Required. Enter “T.”
2-5	Payment Year	4	Required. Enter “2021.” If reporting prior year data, report the year which applies (2020, 2019, etc.) and set the Prior Year Data Indicator in field position 6.
6	Prior Year Data Indicator	1	Required. Enter “P” only if reporting prior year data. Otherwise, enter a blank. Don’t enter a “P” if the tax year is 2021. The FIRE System accepts 2011 through 2020 for prior years. You cannot mix tax years within a file.
7-15	Transmitter’s TIN	9	Required. Enter the transmitter’s nine-digit taxpayer identification number (TIN).
16-20	Transmitter Control Code	5	Required. Enter the five-character alphanumeric Transmitter Control Code (TCC) assigned by the IRS.
21-27	Blank	7	Enter blanks.
28	Test File Indicator	1	Required for test files only. Enter a “T” if this is a test file. Otherwise, enter a blank.
29	Foreign Entity Indicator	1	Enter “1” (one) if the transmitter is a foreign entity. If the transmitter is not a foreign entity, enter a blank.
30-69	Transmitter Name	40	Required. Enter the transmitter name. Left justify the information and fill unused positions with blanks.
70-109	Transmitter Name (Continuation)	40	Enter any additional information that may be part of the name. Left justify the information and fill unused positions with blanks.

Sec. 1 Transmitter “T” Record General Field Descriptions (continued)

Record Name: Transmitter “T” Record (continued)			
Field Position	Field Title	Length	General Field Description
110-149	Company Name	40	Required. Enter company name associated with the address in field positions 190-229.
150-189	Company Name (Continuation)	40	Enter any additional information that may be part of the company name.
190-229	Company Mailing Address	40	<p>Required. Enter the mailing address associated with the Company Name in field positions 110-149 where correspondence should be sent.</p> <p>For U.S. address, the issuer 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 issuer city, state, and ZIP Code.</p> <p>For foreign address, filers may use the issuer’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 Entity Indicator in position 29 must contain a “1” (one).</p>
230-269	Company City	40	Required. Enter the city, town, or post office where correspondence should be sent.
270-271	Company State	2	Required. Enter U.S. Postal Service state abbreviation. Refer to Part A. Sec. 13, Table 2, State & U.S. Territory Abbreviations .
272-280	Company ZIP Code	9	Required. Enter the nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, left justify the information and fill unused positions with blanks.
281-295	Blank	15	Enter blanks.
296-303	Total Number of Payees	8	Enter the total number of Payee “B” Records reported in the file. Right justify the information and fill unused positions with zeros.
304-343	Contact Name	40	Required. Enter the name of the person to contact when problems with the file or transmission are encountered.
344-358	Contact Telephone Number & Extension	15	<p>Required. Enter the telephone number of the person to contact regarding electronic files. Omit hyphens. If no extension is available, left justify the information and fill unused positions with blanks.</p> <p>Example: The IRS telephone number of 866-455-7438 with an extension of 52345 would be 866455743852345.</p>
359-408	Contact Email Address	50	Required if available. Enter the email address of the person to contact regarding electronic files. If no email address is available, enter blanks. Left justify.

Sec. 1 Transmitter “T” Record General Field Descriptions (continued)

Record Name: Transmitter “T” Record (continued)									
Field Position	Field Title	Length	General Field Description						
409-499	Blank	91	Enter blanks.						
500-507	Record Sequence Number	8	Required. Enter the number of the record as it appears within the file. The record sequence number for the “T” Record will always be one (1) since it is the first record on the file and the file can have only one “T” Record. Each record thereafter must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the “T” Record sequence number would appear as “00000001” in the field, the first “A” Record would be “00000002,” the first “B” Record, “00000003,” the second “B” Record, “00000004” and so on through the final record of the file, the “F” Record.						
508-517	Blank	10	Enter blanks.						
518	Vendor Indicator	1	<p>Required. If the software used to produce this file was provided by a vendor or produced in-house, enter the appropriate code from the table below.</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Definition</th> <th style="width: 40%;">Indicator</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Software was purchased from a vendor or other source.</td> <td style="text-align: center;">V</td> </tr> <tr> <td style="text-align: center;">Software was produced by in-house programmers.</td> <td style="text-align: center;">I</td> </tr> </tbody> </table> <p>Note: An in-house programmer is defined as an employee or a hired contract programmer. If the software is produced in-house, fields 519-558 titled Vendor Name are not required.</p>	Definition	Indicator	Software was purchased from a vendor or other source.	V	Software was produced by in-house programmers.	I
Definition	Indicator								
Software was purchased from a vendor or other source.	V								
Software was produced by in-house programmers.	I								
519-558	Vendor Name	40	Required. Enter the name of the company from whom the software was purchased. If the software is produced in-house, enter blanks.						
559-598	Vendor Mailing Address	40	<p>Required. Enter the mailing address. If the software is produced in-house, enter blanks.</p> <p>For U.S. address, the issuer’s 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 issuer’s city, state, and ZIP Code.</p> <p>For foreign address, filers may use the issuer’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 Entity Indicator in position 29 must contain a “1” (one).</p>						
599-638	Vendor City	40	Required. Enter the city, town, or post office. If the software is produced in-house, enter blanks.						

Sec. 1 Transmitter “T” Record General Field Descriptions (continued)

Record Name: Transmitter “T” Record (continued)			
Field Position	Field Title	Length	General Field Description
639-640	Vendor State	2	Required. Enter U.S. Postal Service state abbreviation. Refer to Part A. Sec. 13, Table 2, State & U.S. Territory Abbreviations . If the software is produced in-house, enter blanks.
641-649	Vendor ZIP Code	9	Required. Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, fill unused positions with blanks. Left justify. If the software is produced in-house, enter blanks.
650-689	Vendor Contact Name	40	Required. Enter the name of the person to contact concerning software questions. If the software is produced in-house, enter blanks.
690-704	Vendor Contact Telephone Number & Extension	15	Required. Enter the telephone number of the person to contact concerning software questions. Omit hyphens. If no extension is available, left justify the information and fill unused positions with blanks. If the software is produced in-house, enter blanks.
705-739	Blank	35	Enter blanks.
740	Vendor Foreign Entity Indicator	1	Enter “1” (one) if the vendor is a foreign entity. Otherwise, enter a blank.
741-748	Blank	8	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed characters (CR/LF).

Transmitter "T" Record - Record Layout

Record Type	Payment Year	Prior Year Data Indicator	Transmitter's TIN	Transmitter Control Code	Blank
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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)
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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
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190-229 230-269 270-271 272-280 281-295 296-303

Contact Name	Contact Telephone Number & Extension	Contact Email Address	Blank	Record Sequence Number	Blank
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304-343 344-358 359-408 409-499 500-507 508-517

Vendor Indicator	Vendor Name	Vendor Mailing Address	Vendor City	Vendor State	Vendor ZIP Code
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518 519-558 559-598 599-638 639-640 641-649

Vendor Contact Name	Vendor Contact Telephone Number & Extension	Blank	Vendor Foreign Entity Indicator	Blank	Blank or CR/LF
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650-689 690-704 705-739 740 741-748 749-750

Sec. 2 Issuer "A" Record

General Field Descriptions

The second record on the file must be an Issuer "A" Record.

The Issuer "A" Record identifies the person making payments. The issuer will be held responsible for the completeness, accuracy, and timely submission of electronic files. Not all issuers make payments. Examples of an Issuer include:

- Recipient of mortgage payments
- Recipient of student loan interest payments
- Educational institution
- Broker
- Person reporting a real estate transaction
- Barter exchange
- Creditor
- Trustee or issuer of any IRA or MSA plan
- Lender who acquires an interest in secured property or who has a reason to know the property has been abandoned
- A transmitter may include Payee "B" Records for more than one issuer in a file; however, each group of "B" Records must be preceded by an "A" Record and followed by an End of Issuer "C" Record. A single file may contain different types of returns, but the types of returns cannot be intermingled. A separate "A" Record is required for each issuer and each type of return being reported.
- The number of "A" Records depends on the number of issuers and the different types of returns being reported. Do not submit separate "A" Records for each payment amount being reported. For example, if an issuer is filing Form 1099-DIV to report Amount Codes 1, 2, and 3, all three amount codes should be reported under one "A" Record, not three separate "A" Records.
- The maximum number of "A" Records allowed in a file is 99,000. All records must be a fixed length of 750 positions. All alpha characters entered in the "A" Record must be uppercase.
- For all fields marked "Required," the transmitter must provide the information described under General Field Description. For those fields not marked "Required," a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated field position(s) and for the indicated length.

Record Name: Issuer "A" Record

Field Position	Field Title	Length	General Field Description
1	Record Type	1	Required. Enter an "A."
2-5	Payment Year	4	Required. Enter "2021." If reporting prior year data, report the year which applies (2020, 2019, etc.).
6	Combined Federal/ State Filing Program	1	Required for CF/SF. Enter "1" (one) if approved and submitting information as part of the CF/SF Program or if submitting a test file to obtain approval for the CF/SF Program. Otherwise, enter a blank. Note 1: If the Issuer "A" Record is coded for CF/SF, 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. 12, Table 1, Participating States and Codes , for further information.
7-11	Blank	5	Enter blanks.
12-20	Issuers Taxpayer Identification Number (TIN)	9	Required. Enter the valid nine-digit taxpayer identification number assigned to the issuer. Don't enter blanks, hyphens, or alpha characters. Filling the field with all zeros, ones, twos, etc., will result in an incorrect TIN.
21-24	Issuer Name Control	4	Enter the four characters of the name control or enter blanks. See Part E. Exhibit 1 Name Control
25	Last Filing Indicator	1	Enter "1" (one) if this is the last year this issuer name and TIN will file information returns electronically or on paper. Otherwise, enter a blank.

Record Name: Issuer "A" Record (continued)

Field Position	Field Title	Length	General Field Description																																																																
26-27	Type of Return	2	<p>Required. Enter the appropriate code. Left justify and fill unused positions with blanks.</p> <table border="1"> <thead> <tr> <th>TYPE OF RETURN</th> <th>CODE</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-F</td><td>FP</td></tr> <tr><td>1098-Q</td><td>QL</td></tr> <tr><td>1098-T</td><td>8</td></tr> <tr><td>1099-A</td><td>4</td></tr> <tr><td>1099-B</td><td>B</td></tr> <tr><td>1099-C</td><td>5</td></tr> <tr><td>1099-CAP</td><td>P</td></tr> <tr><td>1099-DIV</td><td>1</td></tr> <tr><td>1099-G</td><td>F</td></tr> <tr><td>1099-H</td><td>J</td></tr> <tr><td>1099-INT</td><td>6</td></tr> <tr><td>1099-K</td><td>MC</td></tr> <tr><td>1099-LS</td><td>LS</td></tr> <tr><td>1099-LTC</td><td>T</td></tr> <tr><td>1099-MISC</td><td>A</td></tr> <tr><td>1099-NEC</td><td>NE</td></tr> <tr><td>1099-OID</td><td>D</td></tr> <tr><td>1099-PATR</td><td>7</td></tr> <tr><td>1099-Q</td><td>Q</td></tr> <tr><td>1099-R</td><td>9</td></tr> <tr><td>1099-S</td><td>S</td></tr> <tr><td>1099-SA</td><td>M</td></tr> <tr><td>1099-SB</td><td>SB</td></tr> <tr><td>3921</td><td>N</td></tr> <tr><td>3922</td><td>Z</td></tr> <tr><td>5498</td><td>L</td></tr> <tr><td>5498-ESA</td><td>V</td></tr> </tbody> </table>	TYPE OF RETURN	CODE	1097-BTC	BT	1098	3	1098-C	X	1098-E	2	1098-F	FP	1098-Q	QL	1098-T	8	1099-A	4	1099-B	B	1099-C	5	1099-CAP	P	1099-DIV	1	1099-G	F	1099-H	J	1099-INT	6	1099-K	MC	1099-LS	LS	1099-LTC	T	1099-MISC	A	1099-NEC	NE	1099-OID	D	1099-PATR	7	1099-Q	Q	1099-R	9	1099-S	S	1099-SA	M	1099-SB	SB	3921	N	3922	Z	5498	L	5498-ESA	V
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Record Name: Issuer "A" Record (continued)

Field Position	Field Title	Length	General Field Description																												
26-27	Type of Return (continued)	2	<p>Required. Enter the appropriate code. Left justify and fill unused positions with blanks.</p> <table border="1" data-bbox="867 373 1425 527"> <thead> <tr> <th>TYPE OF RETURN</th> <th>CODE</th> </tr> </thead> <tbody> <tr> <td>5498-SA</td> <td>K</td> </tr> <tr> <td>W-2G</td> <td>W</td> </tr> </tbody> </table>	TYPE OF RETURN	CODE	5498-SA	K	W-2G	W																						
TYPE OF RETURN	CODE																														
5498-SA	K																														
W-2G	W																														
28-45	Amount Codes	18	<p>Required. Enter the appropriate amount code(s) for the type of return being reported. In most cases, the box numbers on paper information returns correspond with the amount codes used to file electronically. However, if discrepancies occur, Publication 1220 governs for filing electronically. Enter the amount codes in ascending sequence; numeric characters followed by alphas. Left justify the information and fill unused positions with blanks.</p> <p>Note: A type of return and an amount code must be present in every Issuer "A" Record even if no money amounts are being reported. For a detailed explanation of the information to be reported in each amount code, refer to the appropriate paper instructions for each form.</p>																												
Amount Codes Form 1097-BTC, Bond Tax Credit			For Reporting Payments on Form 1097-BTC: <table border="1" data-bbox="781 1146 1464 1848"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Total Aggregate</td> <td>1</td> </tr> <tr> <td>January payments</td> <td>2</td> </tr> <tr> <td>February payments</td> <td>3</td> </tr> <tr> <td>March payments</td> <td>4</td> </tr> <tr> <td>April payments</td> <td>5</td> </tr> <tr> <td>May payments</td> <td>6</td> </tr> <tr> <td>June payments</td> <td>7</td> </tr> <tr> <td>July payments</td> <td>8</td> </tr> <tr> <td>August payments</td> <td>9</td> </tr> <tr> <td>September payments</td> <td>A</td> </tr> <tr> <td>October payments</td> <td>B</td> </tr> <tr> <td>November payments</td> <td>C</td> </tr> <tr> <td>December payments</td> <td>D</td> </tr> </tbody> </table>	Amount Type	Amount Code	Total Aggregate	1	January payments	2	February payments	3	March payments	4	April payments	5	May payments	6	June payments	7	July payments	8	August payments	9	September payments	A	October payments	B	November payments	C	December payments	D
Amount Type	Amount Code																														
Total Aggregate	1																														
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December payments	D																														

Record Name: Issuer "A" Record (continued)

Field Position	Field Title	Length	General Field Description														
Amount Codes	Form 1098, Mortgage Interest Statement		<p>For Reporting Payments on Form 1098:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Mortgage interest received from issuer(s)/borrower(s)</td> <td align="center">1</td> </tr> <tr> <td>Points paid on the purchase of a principal residence</td> <td align="center">2</td> </tr> <tr> <td>Refund or credit of overpaid interest</td> <td align="center">3</td> </tr> <tr> <td> Mortgage Insurance Premium <ul style="list-style-type: none"> • If section 163(h)(3)(E) applies for 2021, enter the total premiums of \$600 or more paid (received) in 2021. • If section 163(h)(3)(E) does not apply for 2021 leave this box blank. Future developments - For the latest information about developments related to Form 1098 and its instructions, such as legislation enacted after they were published, go to https://www.irs.gov/forms-pubs/form-1098-mortgage-interest-statement. </td> <td align="center">4</td> </tr> <tr> <td>Blank (Filer's use)</td> <td align="center">5</td> </tr> <tr> <td>Outstanding Mortgage Principal</td> <td align="center">6</td> </tr> </tbody> </table>	Amount Type	Amount Code	Mortgage interest received from issuer(s)/borrower(s)	1	Points paid on the purchase of a principal residence	2	Refund or credit of overpaid interest	3	Mortgage Insurance Premium <ul style="list-style-type: none"> • If section 163(h)(3)(E) applies for 2021, enter the total premiums of \$600 or more paid (received) in 2021. • If section 163(h)(3)(E) does not apply for 2021 leave this box blank. Future developments - For the latest information about developments related to Form 1098 and its instructions, such as legislation enacted after they were published, go to https://www.irs.gov/forms-pubs/form-1098-mortgage-interest-statement .	4	Blank (Filer's use)	5	Outstanding Mortgage Principal	6
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Blank (Filer's use)	5																
Outstanding Mortgage Principal	6																
Amount Codes	Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes		<p>For Reporting Payments on Form 1098-C:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Gross proceeds from sales</td> <td align="center">4</td> </tr> <tr> <td>Value of goods or services in exchange for a vehicle</td> <td align="center">6</td> </tr> </tbody> </table> <p>Note: If reporting other than "Gross proceeds from sales" or "Value of goods or services in exchange for a vehicle," use Type of Return Code "X" in field positions 26-27 and Amount Code 4 in field position 28 of the "A" Record. All payment amount fields in the Payee "B" record will contain zeros.</p>	Amount Type	Amount Code	Gross proceeds from sales	4	Value of goods or services in exchange for a vehicle	6								
Amount Type	Amount Code																
Gross proceeds from sales	4																
Value of goods or services in exchange for a vehicle	6																

Record Name: Issuer "A" Record (continued)

Field Title	Length	General Field Description																																
Amount Code Form 1098-E, Student Loan Interest Statement		For Reporting Payments on Form 1098-E: <table border="1" data-bbox="781 338 1463 512"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Student loan interest received by the lender</td> <td align="center">1</td> </tr> </tbody> </table>	Amount Type	Amount Code	Student loan interest received by the lender	1																												
Amount Type	Amount Code																																	
Student loan interest received by the lender	1																																	
Amount Codes Form 1098-F, Fines, Penalties and Other Amounts		For Reporting Payments on Form 1098-F: <table border="1" data-bbox="781 600 1463 861"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Total amount required to be paid</td> <td align="center">1</td> </tr> <tr> <td>Restitution/remediation amount</td> <td align="center">2</td> </tr> <tr> <td>Compliance amount</td> <td align="center">3</td> </tr> </tbody> </table>	Amount Type	Amount Code	Total amount required to be paid	1	Restitution/remediation amount	2	Compliance amount	3																								
Amount Type	Amount Code																																	
Total amount required to be paid	1																																	
Restitution/remediation amount	2																																	
Compliance amount	3																																	
Amount Codes Form 1098-Q, Qualifying Longevity Annuity Contract Information		For Reporting Payments on Form 1098-Q: <table border="1" data-bbox="781 1031 1463 1955"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr><td>January payments</td><td align="center">1</td></tr> <tr><td>February payments</td><td align="center">2</td></tr> <tr><td>March payments</td><td align="center">3</td></tr> <tr><td>April payments</td><td align="center">4</td></tr> <tr><td>May payments</td><td align="center">5</td></tr> <tr><td>June payments</td><td align="center">6</td></tr> <tr><td>July payments</td><td align="center">7</td></tr> <tr><td>August payments</td><td align="center">8</td></tr> <tr><td>September payments</td><td align="center">9</td></tr> <tr><td>October payments</td><td align="center">A</td></tr> <tr><td>November payments</td><td align="center">B</td></tr> <tr><td>December payments</td><td align="center">C</td></tr> <tr><td>Total premiums</td><td align="center">D</td></tr> <tr><td>Annuity amount on start date</td><td align="center">E</td></tr> <tr><td>FMV of QLAC</td><td align="center">F</td></tr> </tbody> </table>	Amount Type	Amount Code	January payments	1	February payments	2	March payments	3	April payments	4	May payments	5	June payments	6	July payments	7	August payments	8	September payments	9	October payments	A	November payments	B	December payments	C	Total premiums	D	Annuity amount on start date	E	FMV of QLAC	F
Amount Type	Amount Code																																	
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Record Name: Issuer "A" Record (continued)

Field Title	Length	General Field Description												
Amount Codes Form 1098-T, Tuition Statement		For Reporting Payments on Form 1098-T: <table border="1" data-bbox="777 375 1463 869"> <thead> <tr> <th data-bbox="777 375 1261 459">Amount Type</th> <th data-bbox="1261 375 1463 459">Amount Code</th> </tr> </thead> <tbody> <tr> <td data-bbox="777 459 1261 548">Payments received for qualified tuition and related expenses</td> <td data-bbox="1261 459 1463 548">1</td> </tr> <tr> <td data-bbox="777 548 1261 611">Adjustments made for prior year</td> <td data-bbox="1261 548 1463 611">3</td> </tr> <tr> <td data-bbox="777 611 1261 663">Scholarships or grants</td> <td data-bbox="1261 611 1463 663">4</td> </tr> <tr> <td data-bbox="777 663 1261 751">Adjustments to scholarships or grants for a prior year</td> <td data-bbox="1261 663 1463 751">5</td> </tr> <tr> <td data-bbox="777 751 1261 869">Reimbursements or refunds of qualified tuition and related expenses from an insurance contract</td> <td data-bbox="1261 751 1463 869">7</td> </tr> </tbody> </table> <p data-bbox="777 915 1500 1010">Note: Amount Codes 3 and 5 are assumed to be negative. It is not necessary to code with an over punch or dash to indicate a negative reporting.</p>	Amount Type	Amount Code	Payments received for qualified tuition and related expenses	1	Adjustments made for prior year	3	Scholarships or grants	4	Adjustments to scholarships or grants for a prior year	5	Reimbursements or refunds of qualified tuition and related expenses from an insurance contract	7
Amount Type	Amount Code													
Payments received for qualified tuition and related expenses	1													
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Amount Codes Form 1099-A, Acquisition or Abandonment of Secured Property		For Reporting Payments on Form 1099-A: <table border="1" data-bbox="777 1131 1463 1331"> <thead> <tr> <th data-bbox="777 1131 1271 1220">Amount Type</th> <th data-bbox="1271 1131 1463 1220">Amount Code</th> </tr> </thead> <tbody> <tr> <td data-bbox="777 1220 1271 1272">Balance of principal outstanding</td> <td data-bbox="1271 1220 1463 1272">2</td> </tr> <tr> <td data-bbox="777 1272 1271 1331">Fair market value of the property</td> <td data-bbox="1271 1272 1463 1331">4</td> </tr> </tbody> </table>	Amount Type	Amount Code	Balance of principal outstanding	2	Fair market value of the property	4						
Amount Type	Amount Code													
Balance of principal outstanding	2													
Fair market value of the property	4													

Record Name: Issuer "A" Record (continued)

Field Position	Field Title	Length	General Field Description																						
	Amount Codes		For Reporting Payments on Form 1099-B:																						
	Form 1099-B, Proceeds From Broker and Barter Exchange Transactions		<table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Proceeds (For forward contracts, See Note 1)</td> <td align="center">2</td> </tr> <tr> <td>Cost or other basis</td> <td align="center">3</td> </tr> <tr> <td>Federal income tax withheld (backup withholding). Do not report negative amounts.</td> <td align="center">4</td> </tr> <tr> <td>Wash Sale Loss Disallowed</td> <td align="center">5</td> </tr> <tr> <td>Bartering</td> <td align="center">7</td> </tr> <tr> <td>Profit (or loss) realized in 2021 (See Note 2)</td> <td align="center">9</td> </tr> <tr> <td>Unrealized profit (or loss) on open contracts 12/31/2020 (See Note 2)</td> <td align="center">A</td> </tr> <tr> <td>Unrealized profit (or loss) on open contracts 12/31/2021 (See Note 2)</td> <td align="center">B</td> </tr> <tr> <td>Aggregate profit (or loss)</td> <td align="center">C</td> </tr> <tr> <td>Accrued Market Discount</td> <td align="center">D</td> </tr> </tbody> </table> <p>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.</p> <p>Note 2: Payment amount fields 9, A, B, and C are for the reporting of regulated futures or foreign currency contracts.</p>	Amount Type	Amount Code	Proceeds (For forward contracts, See Note 1)	2	Cost or other basis	3	Federal income tax withheld (backup withholding). Do not report negative amounts.	4	Wash Sale Loss Disallowed	5	Bartering	7	Profit (or loss) realized in 2021 (See Note 2)	9	Unrealized profit (or loss) on open contracts 12/31/2020 (See Note 2)	A	Unrealized profit (or loss) on open contracts 12/31/2021 (See Note 2)	B	Aggregate profit (or loss)	C	Accrued Market Discount	D
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Accrued Market Discount	D																								

Record Name: Issuer "A" Record (continued)

Field Position	Field Title	Length	General Field Description																																				
Amount Codes Form 1099-C, Cancellation of Debt			For Reporting Payments on Form 1099-C: <table border="1" data-bbox="781 338 1463 642"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Amount of debt discharged</td> <td align="center">2</td> </tr> <tr> <td>Interest included in Amount Code 2</td> <td align="center">3</td> </tr> <tr> <td>Fair market value of property. Use only if a combined Form 1099-A and 1099-C is being filed.</td> <td align="center">7</td> </tr> </tbody> </table>	Amount Type	Amount Code	Amount of debt discharged	2	Interest included in Amount Code 2	3	Fair market value of property. Use only if a combined Form 1099-A and 1099-C is being filed.	7																												
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Fair market value of property. Use only if a combined Form 1099-A and 1099-C is being filed.	7																																						
Amount Code Form 1099-CAP, Changes in Corporate Control and Capital Structure			For Reporting Payments on Form 1099-CAP: <table border="1" data-bbox="781 814 1463 919"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Aggregate amount received</td> <td align="center">2</td> </tr> </tbody> </table>	Amount Type	Amount Code	Aggregate amount received	2																																
Amount Type	Amount Code																																						
Aggregate amount received	2																																						
Amount Codes Form 1099-DIV, Dividends and Distributions			For Reporting Payments on Form 1099-DIV: <table border="1" data-bbox="789 1014 1471 2011"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr><td>Total ordinary dividends</td><td align="center">1</td></tr> <tr><td>Qualified dividends</td><td align="center">2</td></tr> <tr><td>Total capital gain distribution</td><td align="center">3</td></tr> <tr><td>Section 199A Dividends</td><td align="center">5</td></tr> <tr><td>Unrecaptured Section 1250 gain</td><td align="center">6</td></tr> <tr><td>Section 1202 gain</td><td align="center">7</td></tr> <tr><td>Collectibles (28%) rate gain</td><td align="center">8</td></tr> <tr><td>Nondividend distributions</td><td align="center">9</td></tr> <tr><td>Federal income tax withheld</td><td align="center">A</td></tr> <tr><td>Investment expenses</td><td align="center">B</td></tr> <tr><td>Foreign tax paid</td><td align="center">C</td></tr> <tr><td>Cash liquidation distributions</td><td align="center">D</td></tr> <tr><td>Non-cash liquidation distributions</td><td align="center">E</td></tr> <tr><td>Exempt interest dividends</td><td align="center">F</td></tr> <tr><td>Specified private activity bond interest dividends</td><td align="center">G</td></tr> <tr><td>Section 897 Ordinary Dividends</td><td align="center">H</td></tr> <tr><td>Section 897 Capital Gains</td><td align="center">J</td></tr> </tbody> </table>	Amount Type	Amount Code	Total ordinary dividends	1	Qualified dividends	2	Total capital gain distribution	3	Section 199A Dividends	5	Unrecaptured Section 1250 gain	6	Section 1202 gain	7	Collectibles (28%) rate gain	8	Nondividend distributions	9	Federal income tax withheld	A	Investment expenses	B	Foreign tax paid	C	Cash liquidation distributions	D	Non-cash liquidation distributions	E	Exempt interest dividends	F	Specified private activity bond interest dividends	G	Section 897 Ordinary Dividends	H	Section 897 Capital Gains	J
Amount Type	Amount Code																																						
Total ordinary dividends	1																																						
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Record Name: Issuer "A" Record (continued)

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

Record Name: Issuer "A" Record (continued)

Field Position	Field Title	Length	General Field Description																												
Amount Codes	Form 1099-H, Health Coverage Tax credit (HCTC) Advance Payments		<p>For Reporting Payments on Form 1099-H:</p> <table border="1" data-bbox="808 338 1528 1514"> <thead> <tr> <th data-bbox="808 338 1297 394">Amount Type</th> <th data-bbox="1297 338 1528 394">Amount Code</th> </tr> </thead> <tbody> <tr> <td data-bbox="808 394 1297 478">Gross amount of health insurance advance payments</td> <td data-bbox="1297 394 1528 478">1</td> </tr> <tr> <td data-bbox="808 478 1297 562">Gross amount of health insurance payments for January</td> <td data-bbox="1297 478 1528 562">2</td> </tr> <tr> <td data-bbox="808 562 1297 646">Gross amount of health insurance payments for February</td> <td data-bbox="1297 562 1528 646">3</td> </tr> <tr> <td data-bbox="808 646 1297 730">Gross amount of health insurance payments for March</td> <td data-bbox="1297 646 1528 730">4</td> </tr> <tr> <td data-bbox="808 730 1297 814">Gross amount of health insurance payments for April</td> <td data-bbox="1297 730 1528 814">5</td> </tr> <tr> <td data-bbox="808 814 1297 898">Gross amount of health insurance payments for May</td> <td data-bbox="1297 814 1528 898">6</td> </tr> <tr> <td data-bbox="808 898 1297 982">Gross amount of health insurance payments for June</td> <td data-bbox="1297 898 1528 982">7</td> </tr> <tr> <td data-bbox="808 982 1297 1066">Gross amount of health insurance payments for July</td> <td data-bbox="1297 982 1528 1066">8</td> </tr> <tr> <td data-bbox="808 1066 1297 1150">Gross amount of health insurance payments for August</td> <td data-bbox="1297 1066 1528 1150">9</td> </tr> <tr> <td data-bbox="808 1150 1297 1234">Gross amount of health insurance payments for September</td> <td data-bbox="1297 1150 1528 1234">A</td> </tr> <tr> <td data-bbox="808 1234 1297 1318">Gross amount of health insurance payments for October</td> <td data-bbox="1297 1234 1528 1318">B</td> </tr> <tr> <td data-bbox="808 1318 1297 1402">Gross amount of health insurance payments for November</td> <td data-bbox="1297 1318 1528 1402">C</td> </tr> <tr> <td data-bbox="808 1402 1297 1486">Gross amount of health insurance payments for December</td> <td data-bbox="1297 1402 1528 1486">D</td> </tr> </tbody> </table> <p data-bbox="808 1528 1528 1560">Note: Tax years 2015 and 2016 are invalid years for reporting.</p>	Amount Type	Amount Code	Gross amount of health insurance advance payments	1	Gross amount of health insurance payments for January	2	Gross amount of health insurance payments for February	3	Gross amount of health insurance payments for March	4	Gross amount of health insurance payments for April	5	Gross amount of health insurance payments for May	6	Gross amount of health insurance payments for June	7	Gross amount of health insurance payments for July	8	Gross amount of health insurance payments for August	9	Gross amount of health insurance payments for September	A	Gross amount of health insurance payments for October	B	Gross amount of health insurance payments for November	C	Gross amount of health insurance payments for December	D
Amount Type	Amount Code																														
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Gross amount of health insurance payments for December	D																														

Record Name: Issuer "A" Record (continued)

Field Position	Field Title	Length	General Field Description																										
Amount Codes	Form 1099-INT, Interest Income		<p>For Reporting Payments on Form 1099-INT:</p> <table border="1"> <thead> <tr> <th data-bbox="764 365 1252 422">Amount Type</th> <th data-bbox="1252 365 1463 422">Amount Code</th> </tr> </thead> <tbody> <tr> <td data-bbox="764 422 1252 506">Interest income not included in Amount Code 3</td> <td data-bbox="1252 422 1463 506">1</td> </tr> <tr> <td data-bbox="764 506 1252 562">Early withdrawal penalty</td> <td data-bbox="1252 506 1463 562">2</td> </tr> <tr> <td data-bbox="764 562 1252 646">Interest on U.S. Savings Bonds and Treasury obligations</td> <td data-bbox="1252 562 1463 646">3</td> </tr> <tr> <td data-bbox="764 646 1252 730">Federal income tax withheld (backup withholding)</td> <td data-bbox="1252 646 1463 730">4</td> </tr> <tr> <td data-bbox="764 730 1252 787">Investment expenses</td> <td data-bbox="1252 730 1463 787">5</td> </tr> <tr> <td data-bbox="764 787 1252 844">Foreign tax paid</td> <td data-bbox="1252 787 1463 844">6</td> </tr> <tr> <td data-bbox="764 844 1252 900">Tax-exempt interest</td> <td data-bbox="1252 844 1463 900">8</td> </tr> <tr> <td data-bbox="764 900 1252 957">Specified private activity bond</td> <td data-bbox="1252 900 1463 957">9</td> </tr> <tr> <td data-bbox="764 957 1252 1014">Market discount</td> <td data-bbox="1252 957 1463 1014">A</td> </tr> <tr> <td data-bbox="764 1014 1252 1071">Bond premium</td> <td data-bbox="1252 1014 1463 1071">B</td> </tr> <tr> <td data-bbox="764 1071 1252 1127">Bond premium on tax exempt bond</td> <td data-bbox="1252 1071 1463 1127">D</td> </tr> <tr> <td data-bbox="764 1127 1252 1199">Bond premium on Treasury obligation</td> <td data-bbox="1252 1127 1463 1199">E</td> </tr> </tbody> </table>	Amount Type	Amount Code	Interest income not included in Amount Code 3	1	Early withdrawal penalty	2	Interest on U.S. Savings Bonds and Treasury obligations	3	Federal income tax withheld (backup withholding)	4	Investment expenses	5	Foreign tax paid	6	Tax-exempt interest	8	Specified private activity bond	9	Market discount	A	Bond premium	B	Bond premium on tax exempt bond	D	Bond premium on Treasury obligation	E
Amount Type	Amount Code																												
Interest income not included in Amount Code 3	1																												
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Bond premium on tax exempt bond	D																												
Bond premium on Treasury obligation	E																												

Record Name: Issuer "A" Record (continued)

Field Position	Field Title	Length	General Field Description																																
Amount Codes	Form 1099-K, Payment Card and Third Party Network Transactions		For Reporting Payments on Form 1099-K: <table border="1" data-bbox="781 331 1463 1234"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Gross amount of payment card/third party network transactions</td> <td align="center">1</td> </tr> <tr> <td>Card not present transactions</td> <td align="center">2</td> </tr> <tr> <td>Federal Income tax withheld</td> <td align="center">4</td> </tr> <tr> <td>January payments</td> <td align="center">5</td> </tr> <tr> <td>February payments</td> <td align="center">6</td> </tr> <tr> <td>March payments</td> <td align="center">7</td> </tr> <tr> <td>April payments</td> <td align="center">8</td> </tr> <tr> <td>May payments</td> <td align="center">9</td> </tr> <tr> <td>June payments</td> <td align="center">A</td> </tr> <tr> <td>July payments</td> <td align="center">B</td> </tr> <tr> <td>August payments</td> <td align="center">C</td> </tr> <tr> <td>September payments</td> <td align="center">D</td> </tr> <tr> <td>October payments</td> <td align="center">E</td> </tr> <tr> <td>November payments</td> <td align="center">F</td> </tr> <tr> <td>December payments</td> <td align="center">G</td> </tr> </tbody> </table>	Amount Type	Amount Code	Gross amount of payment card/third party network transactions	1	Card not present transactions	2	Federal Income tax withheld	4	January payments	5	February payments	6	March payments	7	April payments	8	May payments	9	June payments	A	July payments	B	August payments	C	September payments	D	October payments	E	November payments	F	December payments	G
Amount Type	Amount Code																																		
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July payments	B																																		
August payments	C																																		
September payments	D																																		
October payments	E																																		
November payments	F																																		
December payments	G																																		
Amount Code	Form 1099-LS, Reportable Life Insurance Sale		For Reporting Payments on Form 1099-LS: <table border="1" data-bbox="781 1398 1463 1507"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Amount paid to payment recipient</td> <td align="center">1</td> </tr> </tbody> </table>	Amount Type	Amount Code	Amount paid to payment recipient	1																												
Amount Type	Amount Code																																		
Amount paid to payment recipient	1																																		
Amount Codes	Form 1099-LTC, Long-Term Care and Accelerated Death Benefits		For Reporting Payments on Form 1099-LTC: <table border="1" data-bbox="781 1682 1463 1864"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Gross long-term care benefits paid</td> <td align="center">1</td> </tr> <tr> <td>Accelerated death benefits paid</td> <td align="center">2</td> </tr> </tbody> </table>	Amount Type	Amount Code	Gross long-term care benefits paid	1	Accelerated death benefits paid	2																										
Amount Type	Amount Code																																		
Gross long-term care benefits paid	1																																		
Accelerated death benefits paid	2																																		

Record Name: Issuer "A" Record (continued)

Field Position	Field Title	Length	General Field Description																														
	<p>Amount Codes</p> <p>Form 1099-MISC, Miscellaneous Information 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 Issuer "A" Record. All payment amount fields in the Payee "B" Record will contain zeros.</p> <p>Note 2: Don't report timber royalties under a "pay-as-cut" contract; these must be reported on Form 1099-S.</p>		<p>For Reporting Payments on Form 1099-MISC:</p> <table border="1" data-bbox="781 317 1463 1404"> <thead> <tr> <th data-bbox="781 317 1239 373">Amount Type</th> <th data-bbox="1239 317 1463 373">Amount Code</th> </tr> </thead> <tbody> <tr> <td data-bbox="781 373 1239 426">Rents</td> <td data-bbox="1239 373 1463 426">1</td> </tr> <tr> <td data-bbox="781 426 1239 478">Royalties (See Note 2)</td> <td data-bbox="1239 426 1463 478">2</td> </tr> <tr> <td data-bbox="781 478 1239 531">Other income</td> <td data-bbox="1239 478 1463 531">3</td> </tr> <tr> <td data-bbox="781 531 1239 653">Federal income tax withheld (backup withholding or withholding on Indian gaming profits)</td> <td data-bbox="1239 531 1463 653">4</td> </tr> <tr> <td data-bbox="781 653 1239 705">Fishing boat proceeds</td> <td data-bbox="1239 653 1463 705">5</td> </tr> <tr> <td data-bbox="781 705 1239 758">Medical and health care payments</td> <td data-bbox="1239 705 1463 758">6</td> </tr> <tr> <td data-bbox="781 758 1239 848">Substitute payments in lieu of dividends or interest</td> <td data-bbox="1239 758 1463 848">8</td> </tr> <tr> <td data-bbox="781 848 1239 900">Crop insurance proceeds</td> <td data-bbox="1239 848 1463 900">A</td> </tr> <tr> <td data-bbox="781 900 1239 953">Excess golden parachute payment</td> <td data-bbox="1239 900 1463 953">B</td> </tr> <tr> <td data-bbox="781 953 1239 1043">Gross proceeds paid to an attorney in connection with legal services</td> <td data-bbox="1239 953 1463 1043">C</td> </tr> <tr> <td data-bbox="781 1043 1239 1096">Section 409A deferrals</td> <td data-bbox="1239 1043 1463 1096">D</td> </tr> <tr> <td data-bbox="781 1096 1239 1148">Section 409A income</td> <td data-bbox="1239 1096 1463 1148">E</td> </tr> <tr> <td data-bbox="781 1148 1239 1201">Fish Purchased for resale</td> <td data-bbox="1239 1148 1463 1201">F</td> </tr> <tr> <td data-bbox="781 1201 1239 1404"> Prior Year Nonemployee Compensation (NEC) (TY2019 and earlier) Note: "T" Record Field Position 6 must contain a P </td> <td data-bbox="1239 1201 1463 1404">G</td> </tr> </tbody> </table>	Amount Type	Amount Code	Rents	1	Royalties (See Note 2)	2	Other income	3	Federal income tax withheld (backup withholding or withholding on Indian gaming profits)	4	Fishing boat proceeds	5	Medical and health care payments	6	Substitute payments in lieu of dividends or interest	8	Crop insurance proceeds	A	Excess golden parachute payment	B	Gross proceeds paid to an attorney in connection with legal services	C	Section 409A deferrals	D	Section 409A income	E	Fish Purchased for resale	F	Prior Year Nonemployee Compensation (NEC) (TY2019 and earlier) Note: "T" Record Field Position 6 must contain a P	G
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Prior Year Nonemployee Compensation (NEC) (TY2019 and earlier) Note: "T" Record Field Position 6 must contain a P	G																																

Record Name: Issuer "A" Record (continued)

Field Position	Field Title	Length	General Field Description						
Amount Codes	Form 1099-NEC, Nonemployee Compensation		For Reporting Payments on Form 1099-NEC: (Tax Year 2020 and future only) <table border="1" data-bbox="776 346 1458 514" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th data-bbox="776 346 1230 403">Amount Type</th> <th data-bbox="1230 346 1458 403">Amount Code</th> </tr> </thead> <tbody> <tr> <td data-bbox="776 403 1230 457">Nonemployee Compensation</td> <td data-bbox="1230 403 1458 457">1</td> </tr> <tr> <td data-bbox="776 457 1230 514">Federal Income Tax Withheld</td> <td data-bbox="1230 457 1458 514">4</td> </tr> </tbody> </table>	Amount Type	Amount Code	Nonemployee Compensation	1	Federal Income Tax Withheld	4
Amount Type	Amount Code								
Nonemployee Compensation	1								
Federal Income Tax Withheld	4								

Record Name: Issuer "A" Record (continued)

Field Position	Field Title	Length	General Field Description																						
Amount Codes			For Reporting Payments on Form 1099-OID:																						
Form 1099-OID, Original Issue Discount			<table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Original issue discount for 2021</td> <td align="center">1</td> </tr> <tr> <td>Other periodic interest</td> <td align="center">2</td> </tr> <tr> <td>Early withdrawal penalty</td> <td align="center">3</td> </tr> <tr> <td>Federal income tax withheld (backup withholding)</td> <td align="center">4</td> </tr> <tr> <td>Bond premium</td> <td align="center">5</td> </tr> <tr> <td>Original issue discount on U.S. Treasury obligations (allows both positive and negative amounts to be reported)</td> <td align="center">6</td> </tr> <tr> <td>Investment expenses</td> <td align="center">7</td> </tr> <tr> <td>Market discount</td> <td align="center">A</td> </tr> <tr> <td>Acquisition premium</td> <td align="center">B</td> </tr> <tr> <td>Tax-Exempt OID</td> <td align="center">C</td> </tr> </tbody> </table>	Amount Type	Amount Code	Original issue discount for 2021	1	Other periodic interest	2	Early withdrawal penalty	3	Federal income tax withheld (backup withholding)	4	Bond premium	5	Original issue discount on U.S. Treasury obligations (allows both positive and negative amounts to be reported)	6	Investment expenses	7	Market discount	A	Acquisition premium	B	Tax-Exempt OID	C
Amount Type	Amount Code																								
Original issue discount for 2021	1																								
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Market discount	A																								
Acquisition premium	B																								
Tax-Exempt OID	C																								

Record Name: Issuer "A" Record (continued)

Field Position	Field Title	Length	General Field Description	
Amount Codes	Form 1099-PATR, Taxable Distributions Received From Cooperatives		For Reporting Payments on Form 1099-PATR:	
			Amount Type	Amount Code
			Patronage dividends	1
			Nonpatronage distributions	2
			Per-unit retain allocations	3
			Federal income tax withheld (backup withholding)	4
			Redeemed nonqualified notices	5
			Section 199A(a) deduction	6
			Qualified Payments (Sec. 199A(b)(7))	B
			Section 199A(a) Qualified items	C
			Section 199A(a) SSTB items	D
			Pass-Through Credits	
			Investment credit	7
			Work opportunity credit	8
			For filer's use for pass-through credits and deduction	A
Amount Codes	Form 1099-Q, Payments From Qualified Education Programs (Under Sections 529 and 530)		For Reporting Payments on Form 1099-Q:	
			Amount Type	Amount Code
			Gross distribution	1
			Earnings (or loss)	2
			Basis	3

Record Name: Issuer "A" Record (continued)

Field Position	Field Title	Length	General Field Description																						
	<p>Amount Codes</p> <p>Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</p>		<p>For Reporting Payments on Form 1099-R:</p> <table border="1" data-bbox="792 346 1477 1165"> <thead> <tr> <th data-bbox="792 346 1268 399">Amount Type</th> <th data-bbox="1268 346 1477 399">Amount Code</th> </tr> </thead> <tbody> <tr> <td data-bbox="792 399 1268 453">Gross distribution</td> <td data-bbox="1268 399 1477 453">1</td> </tr> <tr> <td data-bbox="792 453 1268 508">Taxable amount (see Note 1)</td> <td data-bbox="1268 453 1477 508">2</td> </tr> <tr> <td data-bbox="792 508 1268 596">Capital gain (included in Amount Code 2)</td> <td data-bbox="1268 508 1477 596">3</td> </tr> <tr> <td data-bbox="792 596 1268 648">Federal income tax withheld</td> <td data-bbox="1268 596 1477 648">4</td> </tr> <tr> <td data-bbox="792 648 1268 766">Employee contributions/designated Roth contributions or insurance premiums</td> <td data-bbox="1268 648 1477 766">5</td> </tr> <tr> <td data-bbox="792 766 1268 854">Net unrealized appreciation in employer's securities</td> <td data-bbox="1268 766 1477 854">6</td> </tr> <tr> <td data-bbox="792 854 1268 907">Other</td> <td data-bbox="1268 854 1477 907">8</td> </tr> <tr> <td data-bbox="792 907 1268 961">Total employee contributions</td> <td data-bbox="1268 907 1477 961">9</td> </tr> <tr> <td data-bbox="792 961 1268 1079">Traditional IRA/SEP/SIMPLE distribution or Roth conversion (see Note 2)</td> <td data-bbox="1268 961 1477 1079">A</td> </tr> <tr> <td data-bbox="792 1079 1268 1165">Amount allocable to IRR within 5 years</td> <td data-bbox="1268 1079 1477 1165">B</td> </tr> </tbody> </table> <p>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.</p> <p>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.</p>	Amount Type	Amount Code	Gross distribution	1	Taxable amount (see Note 1)	2	Capital gain (included in Amount Code 2)	3	Federal income tax withheld	4	Employee contributions/designated Roth contributions or insurance premiums	5	Net unrealized appreciation in employer's securities	6	Other	8	Total employee contributions	9	Traditional IRA/SEP/SIMPLE distribution or Roth conversion (see Note 2)	A	Amount allocable to IRR within 5 years	B
Amount Type	Amount Code																								
Gross distribution	1																								
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Capital gain (included in Amount Code 2)	3																								
Federal income tax withheld	4																								
Employee contributions/designated Roth contributions or insurance premiums	5																								
Net unrealized appreciation in employer's securities	6																								
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Amount allocable to IRR within 5 years	B																								

Record Name: Issuer "A" Record (continued)

Field Position	Field Title	Length	General Field Description								
Amount Codes	Form 1099-S, Proceeds From Real Estate Transactions		<p>For Reporting Payments on Form 1099-S:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Gross proceeds</td> <td align="center">2</td> </tr> <tr> <td>Buyer's part of real estate tax</td> <td align="center">5</td> </tr> </tbody> </table> <p>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.</p>	Amount Type	Amount Code	Gross proceeds	2	Buyer's part of real estate tax	5		
Amount Type	Amount Code										
Gross proceeds	2										
Buyer's part of real estate tax	5										
Amount Codes	Form 1099-SA, Distributions From an HSA, Archer MSA, or Medicare Advantage MSA		<p>For Reporting Distributions on Form 1099-SA:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Gross distribution</td> <td align="center">1</td> </tr> <tr> <td>Earnings on excess contributions</td> <td align="center">2</td> </tr> <tr> <td>Fair market value of the account on the date of death</td> <td align="center">4</td> </tr> </tbody> </table>	Amount Type	Amount Code	Gross distribution	1	Earnings on excess contributions	2	Fair market value of the account on the date of death	4
Amount Type	Amount Code										
Gross distribution	1										
Earnings on excess contributions	2										
Fair market value of the account on the date of death	4										
Amount Codes	Form 1099-SB, Seller's Investment in Life Insurance Contract		<p>For Reporting Information on Form 1099-SB:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Investment in contract</td> <td align="center">1</td> </tr> <tr> <td>Surrender amount</td> <td align="center">2</td> </tr> </tbody> </table>	Amount Type	Amount Code	Investment in contract	1	Surrender amount	2		
Amount Type	Amount Code										
Investment in contract	1										
Surrender amount	2										
Amount Codes	Form 3921, Exercise of a Qualified Incentive Stock Option Under Section 422(b)		<p>For Reporting Information on Form 3921:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Exercise price per share</td> <td align="center">3</td> </tr> <tr> <td>Fair market value of share on exercise date</td> <td align="center">4</td> </tr> </tbody> </table>	Amount Type	Amount Code	Exercise price per share	3	Fair market value of share on exercise date	4		
Amount Type	Amount Code										
Exercise price per share	3										
Fair market value of share on exercise date	4										

Record Name: Issuer "A" Record (continued)

Field Position	Field Title	Length	General Field Description																												
	Amount Codes Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)		<p>For Reporting Information on Form 3922:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Fair market value per share on grant date</td> <td align="center">3</td> </tr> <tr> <td>Fair market value on exercise date</td> <td align="center">4</td> </tr> <tr> <td>Exercise price per share</td> <td align="center">5</td> </tr> <tr> <td>Exercise price per share determined as if the option was exercised on the date the option was granted</td> <td align="center">8</td> </tr> </tbody> </table>	Amount Type	Amount Code	Fair market value per share on grant date	3	Fair market value on exercise date	4	Exercise price per share	5	Exercise price per share determined as if the option was exercised on the date the option was granted	8																		
Amount Type	Amount Code																														
Fair market value per share on grant date	3																														
Fair market value on exercise date	4																														
Exercise price per share	5																														
Exercise price per share determined as if the option was exercised on the date the option was granted	8																														
	Amount Codes Form 5498, IRA Contribution Information		<p>For Reporting Information on Form 5498:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>IRA contributions (other than amounts in Amount Codes 2, 3, 4, 8, 9, A, C, and D.) (See Note 1 and 2)</td> <td align="center">1</td> </tr> <tr> <td>Rollover contributions</td> <td align="center">2</td> </tr> <tr> <td>Roth conversion amount</td> <td align="center">3</td> </tr> <tr> <td>Recharacterized contributions</td> <td align="center">4</td> </tr> <tr> <td>Fair market value of account</td> <td align="center">5</td> </tr> <tr> <td>Life insurance cost included in Amount Code 1</td> <td align="center">6</td> </tr> <tr> <td>FMV of certain specified assets</td> <td align="center">7</td> </tr> <tr> <td>SEP contributions</td> <td align="center">8</td> </tr> <tr> <td>SIMPLE contributions</td> <td align="center">9</td> </tr> <tr> <td>Roth IRA contributions</td> <td align="center">A</td> </tr> <tr> <td>RMD amount</td> <td align="center">B</td> </tr> <tr> <td>Postponed Contribution</td> <td align="center">C</td> </tr> <tr> <td>Repayments</td> <td align="center">D</td> </tr> </tbody> </table> <p>Note 1: If reporting IRA contributions for a participant in a military operation, see the Instructions for Forms 1099-R and 5498.</p> <p>Note 2: Also, include employee contributions to an IRA under a SEP plan but not salary reduction contributions. Don't include employer contributions; these are included in Amount Code 8.</p>	Amount Type	Amount Code	IRA contributions (other than amounts in Amount Codes 2, 3, 4, 8, 9, A, C, and D.) (See Note 1 and 2)	1	Rollover contributions	2	Roth conversion amount	3	Recharacterized contributions	4	Fair market value of account	5	Life insurance cost included in Amount Code 1	6	FMV of certain specified assets	7	SEP contributions	8	SIMPLE contributions	9	Roth IRA contributions	A	RMD amount	B	Postponed Contribution	C	Repayments	D
Amount Type	Amount Code																														
IRA contributions (other than amounts in Amount Codes 2, 3, 4, 8, 9, A, C, and D.) (See Note 1 and 2)	1																														
Rollover contributions	2																														
Roth conversion amount	3																														
Recharacterized contributions	4																														
Fair market value of account	5																														
Life insurance cost included in Amount Code 1	6																														
FMV of certain specified assets	7																														
SEP contributions	8																														
SIMPLE contributions	9																														
Roth IRA contributions	A																														
RMD amount	B																														
Postponed Contribution	C																														
Repayments	D																														

Record Name: Issuer "A" Record (continued)

Field Position	Field Title	Length	General Field Description												
Amount Codes	Form 5498-ESA, Coverdell ESA Contribution Information		For Reporting Information on Form 5498-ESA: <table border="1" data-bbox="756 350 1442 516"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Coverdell ESA contributions</td> <td align="center">1</td> </tr> <tr> <td>Rollover contributions</td> <td align="center">2</td> </tr> </tbody> </table>	Amount Type	Amount Code	Coverdell ESA contributions	1	Rollover contributions	2						
Amount Type	Amount Code														
Coverdell ESA contributions	1														
Rollover contributions	2														
Amount Codes	Form 5498-SA, HSA, Archer MSA or Medicare Advantage MSA Information		For Reporting Information on Form 5498-SA: <table border="1" data-bbox="756 680 1442 1163"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Employee or self-employed person's Archer MSA contributions made in 2021 and 2022 for 2021.</td> <td align="center">1</td> </tr> <tr> <td>Total contributions made in 2021</td> <td align="center">2</td> </tr> <tr> <td>Total HSA or Archer MSA contributions made in 2022 for 2021.</td> <td align="center">3</td> </tr> <tr> <td>Rollover contributions (see Note)</td> <td align="center">4</td> </tr> <tr> <td>Fair market value of HSA, Archer MSA or Medicare Advantage MSA</td> <td align="center">5</td> </tr> </tbody> </table> <p>Note: This is the amount of any rollover made to this MSA in 2020 after a distribution from another MSA. For detailed information on reporting. Refer to Instructions for Forms 1099-R and 5498.</p>	Amount Type	Amount Code	Employee or self-employed person's Archer MSA contributions made in 2021 and 2022 for 2021.	1	Total contributions made in 2021	2	Total HSA or Archer MSA contributions made in 2022 for 2021.	3	Rollover contributions (see Note)	4	Fair market value of HSA, Archer MSA or Medicare Advantage MSA	5
Amount Type	Amount Code														
Employee or self-employed person's Archer MSA contributions made in 2021 and 2022 for 2021.	1														
Total contributions made in 2021	2														
Total HSA or Archer MSA contributions made in 2022 for 2021.	3														
Rollover contributions (see Note)	4														
Fair market value of HSA, Archer MSA or Medicare Advantage MSA	5														
Amount Codes	Form W-2G, Certain Gambling Winnings		For Reporting Payments on Form W-2G: <table border="1" data-bbox="756 1446 1442 1667"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Reportable winnings</td> <td align="center">1</td> </tr> <tr> <td>Federal income tax withheld</td> <td align="center">2</td> </tr> <tr> <td>Winnings from identical wagers</td> <td align="center">7</td> </tr> </tbody> </table>	Amount Type	Amount Code	Reportable winnings	1	Federal income tax withheld	2	Winnings from identical wagers	7				
Amount Type	Amount Code														
Reportable winnings	1														
Federal income tax withheld	2														
Winnings from identical wagers	7														

Record Name: Issuer "A" Record (continued)

Field Position	Field Title	Length	General Field Description						
46-51	Blank	6	Enter blanks.						
52	Foreign Entity Indicator	1	Enter "1" (one) if the issuer is a foreign entity and income is paid by the foreign entity to a U.S. resident. Otherwise, enter a blank.						
53-92	First Issuer Name Line	40	Required. Enter the name of the issuer whose TIN appears in positions 12-20 of the "A" Record. (The transfer agent's name is entered in the Second Issuer Name Line Field, if applicable). Left justify information and fill unused positions with blanks. Delete extraneous information.						
93-132	Second Issuer Name Line	40	If position 133 Transfer (or Paying) Agent Indicator contains a "1" (one), this field must contain the name of the transfer or paying agent. If position 133 contains a "0" (zero), this field may contain either a continuation of the First Issuer Name Line or blanks. Left justify the information. Fill unused positions with blanks.						
133	Transfer Agent Indicator	1	<p>Required. Enter the appropriate numeric code from the table below.</p> <table border="1" data-bbox="821 940 1507 1293"> <thead> <tr> <th>Meaning</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>The entity in the Second Issuer Name Line Field is the transfer (or paying) agent.</td> <td align="center">1</td> </tr> <tr> <td>The entity shown is not the transfer (or paying) agent (that is, the Second Issuer Name Line Field either contains a continuation of the First Issuer Name Line Field or blanks).</td> <td align="center">0</td> </tr> </tbody> </table>	Meaning	Code	The entity in the Second Issuer Name Line Field is the transfer (or paying) agent.	1	The entity shown is not the transfer (or paying) agent (that is, the Second Issuer Name Line Field either contains a continuation of the First Issuer Name Line Field or blanks).	0
Meaning	Code								
The entity in the Second Issuer Name Line Field is the transfer (or paying) agent.	1								
The entity shown is not the transfer (or paying) agent (that is, the Second Issuer Name Line Field either contains a continuation of the First Issuer Name Line Field or blanks).	0								

Record Name: Issuer "A" Record (continued)

Field Position	Field Title	Length	General Field Description
134-173	Issuer Shipping Address	40	<p>Required. If position 133 Transfer Agent Indicator is "1" (one), enter the shipping address of the transfer or paying agent. Otherwise, enter the actual shipping address of the issuer. The street address includes street number, apartment or suite number, or P.O. Box address if mail is not delivered to a street address. Left justify the information and fill unused positions with blanks.</p> <p>For U.S. addresses, the issuer city, state, and ZIP Code must be reported as 40-, 2-, and 9-position fields, respectively.</p> <p>Filers must adhere to the correct format for the issuer city, state, and ZIP Code.</p> <p>For foreign addresses, filers may use the issuer city, state, and ZIP Code as a continuous 51-position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Entity Indicator in position 52 must contain a "1" (one).</p>
174-213	Issuer City	40	<p>Required. 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 issuer city, town, or post office city. Don't enter state and ZIP Code information in this field. Left justify the information and fill unused positions with blanks.</p>
214-215	Issuer State	2	<p>Required. Enter the valid U.S. Postal Service state abbreviation. Refer to Part A. Sec. 13, Table 2, State & U.S. Territory Abbreviations.</p>
216-224	Issuer ZIP Code	9	<p>Required. Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, left justify the information and fill unused positions with blanks. For foreign countries, alpha characters are acceptable if the filer has entered a "1" (one) in "A" Record, field position 52 Foreign Entity Indicator.</p>
225-239	Issuer Telephone Number & Extension	15	<p>Enter the issuer's telephone number and extension. Omit hyphens. Left justify the information and fill unused positions with blanks.</p>
240-499	Blank	260	<p>Enter blanks.</p>

Record Name: Issuer "A" Record (continued)

500-507	Record Sequence Number	8	Required. Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and the file can have only one "T" Record. Each record thereafter must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002," the first "B" Record, "00000003," the second "B" Record, "00000004" and so on until the final record of the file, the "F" Record.
508-748	Blank	241	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

Issuer "A" Record - Record Layout

Record Type	Payment Year	Combined Federal/State Filing Program	Blank	Issuers TIN	Issuers Name Control
1	2-5	6	7-11	12-20	21-24
Last Filing Indicator	Type of Return	Amount Codes	Blank	Foreign Entity Indicator	First Issuers Name Line
25	26-27	28-45	46-51	52	53-92
Second Issuers Name Line	Transfer Agent Indicator	Issuers Shipping Address	Issuers City	Issuers State	Issuers ZIP Code
93-132	133	134-173	174-213	214-215	216-224
Issuers Telephone Number & Extension	Blank	Record Sequence Number	Blank	Blank or CR/LF	
225-239	240-499	500-507	508-748	749-750	

Sec. 3 Payee “B” Record

General Field Descriptions

The “B” Record contains the payment information from information returns.

- The record layout for field positions 1 through 543 is the same for all types of returns.
- Field positions 544 through 750 vary for each type of return to accommodate special fields for individual forms.
- Allow for all 18 Payment Amount Fields. For the fields not used, enter “0” (zeros).
- All records must be a fixed length of 750 positions.
- All alpha characters must be upper case.
- Don’t use decimal points (.) to indicate dollars and cents.

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

A field is also provided for Special Data Entries. This field may be used to record information required by state or local governments, or for the personal use of the filer. The IRS does not use the data provided in the Special Data Entries Field; therefore, the IRS program does not check the content or format of the data entered in this field. It is the filer’s option to use the Special Data Entries Field.

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

Adhere to guidelines listed in **Sec. 12 Combined Federal/State Filing (CF/SF) Program** if participating in the program.

Record Name: Payee “B” Record

Field Position	Field Title	Length	General Field Description								
1	Record Type	1	Required. Enter “B.”								
2-5	Payment Year	4	Required. Enter “2021.” If reporting prior year data, report the year which applies (2020, 2019, etc.).								
6	Corrected Return Indicator (See Note)	1	<p>Required for corrections only. Indicates a corrected return. Enter the appropriate code from the following table.</p> <table border="1"> <thead> <tr> <th>Definition</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>For a one-transaction correction or the first of a two-transaction correction</td> <td>G</td> </tr> <tr> <td>For a second transaction of a two-transaction correction</td> <td>C</td> </tr> <tr> <td>For an original return</td> <td>Blank</td> </tr> </tbody> </table> <p>Note: C, G, and non-coded records must be reported using separate Issuer “A” Records.</p>	Definition	Code	For a one-transaction correction or the first of a two-transaction correction	G	For a second transaction of a two-transaction correction	C	For an original return	Blank
Definition	Code										
For a one-transaction correction or the first of a two-transaction correction	G										
For a second transaction of a two-transaction correction	C										
For an original return	Blank										
7-10	Name Control	4	<p>If determinable, enter the first four characters of the last name of the person whose TIN is being reported in positions 12-20 of the “B” Record. Otherwise, enter blanks. Last names of less than four characters must be left justified and fill the unused positions with blanks.</p> <p>Special characters and embedded blanks must be removed. Refer to Part E. Exhibit 1, Name Control.</p>								

Record Name: Payee “B” Record

Field Position	Field Title	Length	General Field Description																		
11	Type of TIN	1	<p>This field is used to identify the taxpayer identification number (TIN) in positions 12-20 as either an employer identification number (EIN), a social security number (SSN), an individual taxpayer identification number (ITIN) or an adoption taxpayer identification number (ATIN). Enter the appropriate code from the following table:</p> <table border="1"> <thead> <tr> <th>TIN</th> <th>Type of Account</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>EIN</td> <td>A business, organization, some sole proprietors, or other entity</td> <td>1</td> </tr> <tr> <td>SSN</td> <td>An individual, including some sole proprietors</td> <td>2</td> </tr> <tr> <td>ITIN</td> <td>An individual required to have a taxpayer identification number but who is not eligible to obtain an SSN</td> <td>2</td> </tr> <tr> <td>ATIN</td> <td>An adopted individual prior to the assignment of an SSN</td> <td>2</td> </tr> <tr> <td>N/A</td> <td>If the type of TIN is not determinable, enter a blank</td> <td>Blank</td> </tr> </tbody> </table>	TIN	Type of Account	Code	EIN	A business, organization, some sole proprietors, or other entity	1	SSN	An individual, including some sole proprietors	2	ITIN	An individual required to have a taxpayer identification number but who is not eligible to obtain an SSN	2	ATIN	An adopted individual prior to the assignment of an SSN	2	N/A	If the type of TIN is not determinable, enter a blank	Blank
TIN	Type of Account	Code																			
EIN	A business, organization, some sole proprietors, or other entity	1																			
SSN	An individual, including some sole proprietors	2																			
ITIN	An individual required to have a taxpayer identification number but who is not eligible to obtain an SSN	2																			
ATIN	An adopted individual prior to the assignment of an SSN	2																			
N/A	If the type of TIN is not determinable, enter a blank	Blank																			
12-20	Payee's Taxpayer Identification Number (TIN)	9	<p>Required. Enter the nine-digit taxpayer identification number of the payee (SSN, ITIN, ATIN, or EIN). Don't enter hyphens or alpha characters.</p> <p>If an identification number has been applied for but not received, enter blanks. All zeros, ones, twos, etc., will have the effect of an incorrect TIN. If the TIN is not available, enter blanks.</p> <p>Note: If the filer is required to report payments made through Foreign Intermediaries and Foreign Flow-Through Entities on Form 1099, refer to General Instructions for Certain Information Returns for reporting instructions.</p>																		

Record Name: Payee “B” Record (continued)

Field Position	Field Title	Length	General Field Description
21-40	Issuers Account Number for Payee	20	<p>Required if submitting more than one information return of the same type for the same payee. Enter any number assigned by the issuer 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 an issuer has three separate pension distributions for the same payee and three separate Forms 1099-R are filed; three separate unique account numbers are required. A payee’s account number may be given a unique sequencing number, such as 01, 02, or A, B, etc., to differentiate each reported information return. Don’t use the payee’s TIN since this will not make each record unique. This information is critical when corrections are filed. This number will be provided with the backup withholding notification and may be helpful in identifying the branch or subsidiary reporting the transaction. The account number can be any combination of alpha, numeric, or special characters. If fewer than 20 characters are used, filers may either left or right justify, filling the remaining positions with blanks.</p> <p>Forms 1099-LS and 1099-SB - use this field to report “Policy Number.”</p>
41-44	Issuers Office Code	4	Enter the office code of the issuer. Otherwise, enter blanks. For issuers with multiple locations, this field may be used to identify the location of the office submitting the information returns. This code will also appear on backup withholding notices.
45-54	Blank	10	Enter blanks.
Payment Amount Fields (Must be numeric)			<p>Required. Filers should allow for all payment amounts. For those not used, enter zeros. Each payment field must contain 12 numeric characters. Each payment amount must contain U.S. dollars and cents. The right-most two positions represent cents in the payment amount fields. Don’t enter dollar signs, commas, decimal points, or negative payments, except those items that reflect a loss on Form 1099-B, 1099-OID, or 1099-Q. Positive and negative amounts are indicated by placing a “+” (plus) or “-” (minus) sign in the left-most position of the payment amount field. A negative over punch in the unit’s position may be used instead of a minus sign, to indicate a negative amount. If a plus sign, minus sign, or negative over punch is not used, the number is assumed to be positive. Negative over punch cannot be used in PC created files. Payment amounts must be right justified and fill unused positions with zeros.</p>

Caution: If payment amounts exceed the 12 field positions allotted, a separate Payee “B” Record must be submitted for the remainder. The files cannot be exactly the same to avoid duplicate filing discrepancies. For example: For Form 1099-K reporting 12,000,000,000.00, the first “B” record would show 8,000,000,000.00 and the second “B” record would show 4,000,000,000.00. One substitute Form 1099-K may be sent to the recipient aggregating the multiple Forms 1099-K.

Record Name: Payee "B" Record (continued)

Field Position	Field Title	Length	General Field Description
55-66	Payment Amount 1*	12	The amount reported in this field represents payments for Amount Code 1 in the "A" Record.
67-78	Payment Amount 2*	12	The amount reported in this field represents payments for Amount Code 2 in the "A" Record.
79-90	Payment Amount 3*	12	The amount reported in this field represents payments for Amount Code 3 in the "A" Record.
91-102	Payment Amount 4*	12	The amount reported in this field represents payments for Amount Code 4 in the "A" Record.
103-114	Payment Amount 5*	12	The amount reported in this field represents payments for Amount Code 5 in the "A" Record.
115-126	Payment Amount 6*	12	The amount reported in this field represents payments for Amount Code 6 in the "A" Record.
127-138	Payment Amount 7*	12	The amount reported in this field represents payments for Amount Code 7 in the "A" Record.
139-150	Payment Amount 8*	12	The amount reported in this field represents payments for Amount Code 8 in the "A" Record.
151-162	Payment Amount 9*	12	The amount reported in this field represents payments for Amount Code 9 in the "A" Record.
163-174	Payment Amount A*	12	The amount reported in this field represents payments for Amount Code A in the "A" Record.
175-186	Payment Amount B*	12	The amount reported in this field represents payments for Amount Code B in the "A" Record.
187-198	Payment Amount C*	12	The amount reported in this field represents payments for Amount Code C in the "A" Record.
199-210	Payment Amount D*	12	The amount reported in this field represents payments for Amount Code D in the "A" Record.
211-222	Payment Amount E*	12	The amount reported in this field represents payments for Amount Code E in the "A" Record.
223-234	Payment Amount F*	12	The amount reported in this field represents payments for Amount Code F in the "A" Record.
235-246	Payment Amount G*	12	The amount reported in this field represents payments for Amount Code G in the "A" Record.
247-258	Payment Amount H*	12	The amount reported in this field represents payments for Amount Code H in the "A" Record.
259-270	Payment Amount J*	12	The amount reported in this field represents payments for Amount Code J in the "A" Record.
271-286	Blank	16	Enter Blanks.

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

Record Name: Payee “B” Record (continued)

Field Position	Field Title	Length	General Field Description
287	Foreign Country Indicator	1	<p>If the address of the payee is in a foreign country, enter a “1” (one) in this field. Otherwise, enter blank. When filers use the foreign country indicator, they may use a free format for the payee city, state, and ZIP Code.</p> <p>Enter information in the following order: city, province or state, postal code, and the name of the country. Don’t enter address information in the First or Second Payee Name Lines.</p>
288-327	First Payee Name Line	40	<p>Required. Enter the name of the payee (preferably last name first) whose taxpayer identification number (TIN) was provided in positions 12-20 of the Payee “B” Record.</p> <p>Left justify the information and fill unused positions with blanks. If more space is required for the name, use the Second Payee Name Line Field. If reporting information for a sole proprietor, the individual’s name must always be present on the First Payee Name Line. The use of the business name is optional in the Second Payee Name Line Field. End the First Payee Name Line with a full word. Extraneous words, titles, and special characters (that is, Mr., Mrs., Dr., period, apostrophe) should be removed from the Payee Name Lines. A hyphen (-) and an ampersand (&) are the only acceptable special characters for First and Second Payee Name Lines.</p> <p>Note: If a filer is required to report payments made through Foreign Intermediaries and Foreign Flow-Through Entities on Form 1099, see the General Instructions for Certain Information Returns for reporting instructions.</p>
328-367	Blank	40	Enter blanks.
368-407	Payee Mailing Address	40	<p>Required. Enter the mailing address of the payee.</p> <p>The street address should include number, street, apartment or suite number, or P.O. Box if mail is not delivered to a street address. Left justify the information and fill unused positions with blanks.</p> <p>Don’t enter data other than the payee’s mailing address.</p>
408-447	Blank	40	Enter blanks.
448-487	Payee City	40	<p>Required. Enter the city, town, or post office. Enter APO or FPO if applicable. Don’t enter state and ZIP Code information in this field. Left justify the information and fill unused positions with blanks.</p>
488-489	Payee State	2	<p>Required. Enter the valid U.S. Postal Service state abbreviations for states or the appropriate postal identifier (AA, AE, or AP). Refer to Part A, Sec 13, Table 2, State & U.S. Territory Abbreviations.</p>

490-498	Payee ZIP Code	9	<p>Required. Enter the valid ZIP Code (nine-digit or five-digit) assigned by the U.S. Postal Service.</p> <p>For foreign countries, alpha characters are acceptable if the filer has entered a "1" (one) in the Foreign Country Indicator, located in position 247 of the "B" Record. If only the first five-digits are known, left justify the information and fill the unused positions with blanks.</p>
499	Blank	1	Enter blank.
500-507	Record Sequence Number	8	<p>Required. Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be one (1), since it is the first record on the file and the file can have only one "T" Record in a file. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002," the first "B" Record, "00000003," the second "B" Record, "00000004", and so on until the final record of the file, the "F" Record.</p>
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
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1 2-5 6 7-10 11 12-20

Issuers Account Number for Payee	Issuers Office Code	Blank	Payment Amount 1	Payment Amount 2	Payment Amount 3
----------------------------------	---------------------	-------	------------------	------------------	------------------

21-40 41-44 45-54 55-66 67-78 79-90

Payment Amount 4	Payment Amount 5	Payment Amount 6	Payment Amount 7	Payment Amount 8	Payment Amount 9
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91-102 103-114 115-126 127-138 139-150 151-162

Payment Amount A	Payment Amount B	Payment Amount C	Payment Amount D	Payment Amount E	Payment Amount F
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163-174 175-186 187-198 199-210 211-222 223-234

Payment Amount G	Payment Amount H	Payment Amount J	Blank	Foreign Country Indicator	First Payee Name Line
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235-246 247-258 259-270 271-286 287 288-327

Blank	Payee Mailing Address	Blank	Payee City	Payee State	Payee Zip Code
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328-367 368-407 408-447 448-487 488-489 490-498

Blank	Record Sequence Number	Blank
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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):

Section	Form	Section	Form
1	1097-BTC	18	1099-LTC
2	1098	19	1099-MISC*
3	1098-C	20	1099-NEC*
4	1098-E	21	1099-OID*
5	1098-F	22	1099-PATR*
6	1098-Q	23	1099-Q
7	1098-T	24	1099-R*
8	1099-A	25	1099-S
9	1099-B*	26	1099-SA
10	1099-C	27	1099-SB
11	1099-CAP	28	3921
12	1099-DIV*	29	3922
13	1099-G*	30	5498*
14	1099-H	31	5498-ESA
15	1099-INT*	32	5498-SA
16	1099-K	33	W-2G
17	1099-LS		
<p>* These forms may be filed through the Combined Federal/State Filing (CF/SF) Program. The IRS will forward these records to participating states for filers who have been approved for the program.</p>			

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

Field Position	Field Title	Length	General Field Description								
544-546	Blank	3	Enter blanks.								
547	Issuer Indicator	1	<p>Required. Enter the appropriate indicator from the table below:</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Issuer of bond or its agent filing initial 2020 Form 1097-BTC for credit being reported</td> <td align="center">1</td> </tr> <tr> <td>An entity that received a 2019 Form 1097-BTC for credit being reported</td> <td align="center">2</td> </tr> </tbody> </table>	Usage	Indicator	Issuer of bond or its agent filing initial 2020 Form 1097-BTC for credit being reported	1	An entity that received a 2019 Form 1097-BTC for credit being reported	2		
Usage	Indicator										
Issuer of bond or its agent filing initial 2020 Form 1097-BTC for credit being reported	1										
An entity that received a 2019 Form 1097-BTC for credit being reported	2										
548-555	Blank	8	Enter blanks.								
556	Code	1	<p>Required. Enter the appropriate alpha indicator from the table below:</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Account number</td> <td align="center">A</td> </tr> <tr> <td>CUSIP number</td> <td align="center">C</td> </tr> <tr> <td>Unique identification number, not an account/CUSIP number, such as a self-provided identification number</td> <td align="center">O</td> </tr> </tbody> </table>	Usage	Indicator	Account number	A	CUSIP number	C	Unique identification number, not an account/CUSIP number, such as a self-provided identification number	O
Usage	Indicator										
Account number	A										
CUSIP number	C										
Unique identification number, not an account/CUSIP number, such as a self-provided identification number	O										
557-559	Blank	3	Enter blanks.								
560-598	Unique Identifier	39	Enter the unique identifier assigned to the bond. This can be an alphanumeric identifier such as the CUSIP number. Right justify the information and fill unused positions with blanks.								
599-601	Bond Type	3	<p>Required. Enter the appropriate indicator from the table.</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Clean Renewable Energy Bond</td> <td align="center">101</td> </tr> <tr> <td>Other</td> <td align="center">199</td> </tr> </tbody> </table>	Usage	Indicator	Clean Renewable Energy Bond	101	Other	199		
Usage	Indicator										
Clean Renewable Energy Bond	101										
Other	199										
602-662	Blank	61	Enter blanks.								
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Issuers should contact the state or local revenue departments for filing requirements. You may enter comments here. If this field is not used, enter blanks.								
723-748	Blank	26	Enter blanks.								
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.								

Payee “B” Record - Record Layout Positions 544-750 for Form 1097-BTC

Blank	Issuer Indicator	Blank	Code	Blank	Unique Identifier
544-546	547	548-555	556	557-559	560-598
Bond Type	Blank	Special Data Entries	Blank	Blank or CR/LF	
599-601	602-662	663-722	723-748	749-750	

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

Field Position	Field Title	Length	General Field Description
544-551	Mortgage Origination Date	8	Enter the date of the Mortgage Origination in YYYYMMDD format.
552	Property Securing Mortgage Indicator	1	Enter “1” (one) if Property Securing Mortgage is the same as issuer/borrowers’ address. Otherwise enter a blank.
553-591	Property Address or Description Securing Mortgage	39	Enter the address or description of the property securing the mortgage if different than the issuer/borrowers’ address. Left justify and fill with blanks.
592-630	Other	39	<p>Enter any other item you wish to report to the issuer. Examples include:</p> <ul style="list-style-type: none"> • Continuation of Property Address Securing Mortgage • Continuation of Legal Description of Property • Real estate taxes • Insurance paid from escrow • If you’re a collection agent, the name of the person forwhom you collected the interest <p>This is a free format field. If this field is not used, enter blanks. You don’t have to report to the IRS any information provided in this box. Left justify and fill with blanks.</p>
<p>Option: FIRE will allow Field Positions 553-591 and Field Positions 592-630 to be combined as continuous space for reporting ‘Property address or description of property securing the mortgage beginning at Field Position 553 continuing through 630.</p>			

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

Field Position	Field Title	Length	General Field Description
631-669	Blank	39	Enter blanks.
670-673	Number of Mortgaged Properties	4	If more than one property securing the mortgage, enter the total number of properties secured by this mortgage. If less than two (2), enter blanks. Valid values are 0000 - 9999.
674-722	Special Data Entries	49	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Issuers should contact the state or local revenue departments for the filing requirements. If this field is not use, enter blanks.
723-730	Mortgage Acquisition Date	8	Enter the date in format YYYYMMDD if the recipient/lender acquired the mortgage in 2021, show the date of acquisition. (for example, January 5, 2021, would be 20210105)
731-748	Blank	18	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed characters (CR/LF).

Payee “B” Record - Record Layout Positions 544-750 for Form 1098

Mortgage Origination Date	Property Securing Mortgage Indicator	Property Address or Description Securing Mortgage	Other	Blank
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544-551 552 553-591 592-630 631-669

Number of Mortgaged Properties	Special Data Entries	Mortgage Acquisition Date	Blank	Blank or CR/LF
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670-673 674-722 723-730 731-748 749-750

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

Field Position	Field Title	Length	General Field Description
544-545	Blank	2	Enter blanks.
546	Transaction Indicator	1	Enter “1” (one) if the amount reported in Payment Amount Field 4 is an arm’s length transaction to an unrelated party. Otherwise, enter a blank.
547	Transfer After Improvements Indicator	1	Enter “1” (one) if the vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use. Otherwise, enter a blank.
548	Transfer Below Fair Market Value Indicator	1	Enter “1” (one) if the vehicle is transferred to a needy individual for significantly below fair market value. Otherwise, enter a blank.
549-552	Year	4	Enter the year of the vehicle in YYYY format.
553-565	Make	13	Enter the Make of the vehicle. Left justify the information and fill unused positions with blanks.
566-587	Model	22	Enter the Model of the vehicle. Left justify the information and fill unused positions with blanks.
588-612	Vehicle or Other Identification Number	25	Enter the vehicle or other identification number of the donated vehicle. Left justify the information and fill unused positions with blanks.
613-651	Vehicle Description	39	Enter a description of material improvements or significant intervening use and duration of use. Left justify the information and fill unused positions with blanks.
652-659	Date of Contribution	8	Enter the date the contribution was made to an organization, in YYYYMMDD format (for example, January 5, 2021, would be 20210105).

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

Field Position	Field Title	Length	General Field Description						
660	Donee Indicator	1	<p>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.</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Donee provided goods or services</td> <td align="center">1</td> </tr> <tr> <td>Donee did not provide goods or services</td> <td align="center">2</td> </tr> </tbody> </table>	Usage	Indicator	Donee provided goods or services	1	Donee did not provide goods or services	2
Usage	Indicator								
Donee provided goods or services	1								
Donee did not provide goods or services	2								
661	Intangible Religious Benefits Indicator	1	Enter “1” (one) if only intangible religious benefits were provided in exchange for the vehicle. Otherwise, enter a blank.						
662	Deduction \$500 or Less Indicator	1	Enter “1” (one) if under the law the donor cannot claim a deduction of more than \$500 for the vehicle. Otherwise, enter a blank.						
663-722	Special Data Entries	60	You may enter odometer mileage here. Enter as 7 numeric characters. The remaining positions of this field may be used to record information for state and local government reporting or for the filer's own purposes. Issuers should contact the state or local revenue departments for the filing requirements. If this field is not used, enter blanks.						
723-730	Date of Sale	8	Enter the date of sale, in YYYYMMDD format (for example, January 5, 2021, would be 20210105). Don't enter hyphens or slashes.						
731-746	Goods and Services	16	Enter a description of any goods and services received for the vehicle. Otherwise, enter blanks. 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	Year	Make
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544-545 546 547 548 549-552 553-565

Model	Vehicle or Other Identification Number	Vehicle Description	Date of Contribution	Donee Indicator	Intangible Religious Benefits Indicator
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566-587 588-612 613-651 652-659 660 661

Deduction \$500 or Less Indicator	Special Data Entries	Date of Sale	Goods and Services	Blank	Blank or CR/LF
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662 663-722 723-730 731-746 747-748 749-750

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

Field Position	Field Title	Length	General Field Description
544-546	Blank	3	Enter blanks.
547	Origination Fees/ Capitalized Interest Indicator	1	Enter "1" (one) if the amount reported in Payment Amount Field 1 does not include loan origination fees and/or capitalized interest made before September 1, 2004. Otherwise, enter a blank.
548-662	Blank	115	Enter blanks.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Issuers should contact the state or local revenue departments for the filing requirements. If this field is not used, enter blanks.
723-748	Blank	26	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

Blank	Origination Fees/ Capitalized Interest Indicator	Blank	Special Data Entries	Blank	Blank or CR/LF
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544-546 547 548-662 663-722 723-748 749-750

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

Field Position	Field Title	Length	General Field Description																				
544-551	Date of Order/Agreement	8	Enter the effective date of the order in YYYYMMDD format (for example, January 5, 2021, would be 20210105).																				
552-590	Jurisdiction	39	Enter the jurisdiction for the fines, penalties, or other amounts being assessed, if applicable.																				
591-629	Case number	39	Enter the case number assigned to the order or agreement, if applicable.																				
630-668	Name or description of matter/suit/agreement	39	Enter a name or description to identify order or agreement.																				
669-674	Payment Code	6	<p>Enter one or more of the following payment codes.</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Multiple Payments</td> <td>A</td> </tr> <tr> <td>Multiple issuers/defendants</td> <td>B</td> </tr> <tr> <td>Multiple payees</td> <td>C</td> </tr> <tr> <td>Property included in settlement</td> <td>D</td> </tr> <tr> <td>Payment amount not identified</td> <td>E</td> </tr> <tr> <td>Settlement paid in full as of time of filing</td> <td>F</td> </tr> <tr> <td>No payment received as of time of filing</td> <td>G</td> </tr> <tr> <td>Deferred prosecution agreement</td> <td>H</td> </tr> <tr> <td>Payments to third party at the direction of a government or governmental entity</td> <td>I</td> </tr> </tbody> </table>	Usage	Indicator	Multiple Payments	A	Multiple issuers/defendants	B	Multiple payees	C	Property included in settlement	D	Payment amount not identified	E	Settlement paid in full as of time of filing	F	No payment received as of time of filing	G	Deferred prosecution agreement	H	Payments to third party at the direction of a government or governmental entity	I
Usage	Indicator																						
Multiple Payments	A																						
Multiple issuers/defendants	B																						
Multiple payees	C																						
Property included in settlement	D																						
Payment amount not identified	E																						
Settlement paid in full as of time of filing	F																						
No payment received as of time of filing	G																						
Deferred prosecution agreement	H																						
Payments to third party at the direction of a government or governmental entity	I																						
675-734	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Issuers should contact the state or local revenue departments for the filing requirements. If this field is not used, enter blanks.																				
735-748	Blank	14	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-F

Date of order/agreement	Jurisdiction	Case number	Name or description of matter/suit/agreement	Payment Code
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544-551

552-590

591-629

630-668

669-674

Special Data Entries	Blank	Blank or CR/LF
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675-734

735-748

749-750

(6) Payee “B” Record - Record Layout Positions 544-750 for Form 1098-Q

Field Position	Field Title	Length	General Field Description
544-545	Blank	2	Enter blanks.
546-553	Annuity Start Date	8	Enter the annuity start date in YYYYMMDD format. If the payments have not started, show the annuity amount payable on start date in YYYYMMDD format.
554	Start date may be accelerated Indicator	1	Enter “1” (one) if payments have not yet started and the start date may be accelerated. Otherwise, enter a blank.
Note: For field positions 555-578, enter the date of the premium paid each month. If there is more than one payment per month, enter the date of the last payment in the month. The payment amount box for that month will include the total payments for the month.			
555-556	January	2	Enter a two-digit number 01-31. Otherwise, enter blanks.
557-558	February	2	Enter a two-digit number 01-28. Otherwise, enter blanks.
559-560	March	2	Enter a two-digit number 01-31. Otherwise, enter blanks.
561-562	April	2	Enter a two-digit number 01-30. Otherwise, enter blanks.
563-564	May	2	Enter a two-digit number 01-31. Otherwise, enter blanks.
565-566	June	2	Enter a two-digit number 01-30. Otherwise, enter blanks.
567-568	July	2	Enter a two-digit number 01-31. Otherwise, enter blanks.
569-570	August	2	Enter a two-digit number 01-31. Otherwise, enter blanks.
571-572	September	2	Enter a two-digit number 01-30. Otherwise, enter blanks.
573-574	October	2	Enter a two-digit number 01-31. Otherwise, enter blanks.
575-576	November	2	Enter a two-digit number 01-31. Otherwise, enter blanks.
577-578	December	2	Enter a two-digit number 01-31. Otherwise, enter blanks.
579	Blank	1	Enter a blank.
580-618	Name of Plan	39	If the contract was purchased under a plan, enter the name of the plan. Otherwise, enter blanks.
619-638	Plan Number	20	If the contract was purchased under a plan, enter the plan number. Otherwise, enter blanks.
639-647	Plan Sponsor’s Employer Identification Number	9	If the contract was purchased under a plan, enter the nine-digit employer identification number of the plan sponsor. Otherwise, enter blanks.
648-748	Blank	101	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

Blank	Annuity Start Date	Start day may be accelerated Indicator	January	February	March
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544-545 546-553 554 555-556 557-558 559-560

April	May	June	July	August	September
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561-562 563-564 565-566 567-568 569-570 571-572

October	November	December	Blank	Name of Plan	Plan Number
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573-574 575-576 577-578 579 580-618 619-638

Plan Sponsor's Employer Identification Number	Blank	Blank or CR/LF
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639-647 648-748 749-750

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

Field Position	Field Title	Length	General Field Description
544	Student's taxpayer identification number (TIN Solicitation Certification)	1	<p>Required. Enter 1 to certify compliance with applicable TIN solicitation requirements regarding individual student when:</p> <ul style="list-style-type: none"> • Educational institution received a TIN from the individual in response to specific solicitation in the current year, a previous year, or the institution obtained the TIN from the student’s application for financial aid or other form (whether in the year for which the form is filed or a prior year) and, in either instance, has no reason to believe the TIN on file in the institution’s records is incorrect. • Educational institution files Form 1098-T with this field blank because it has no record of the student’s TIN, but only if the institution made the required written TIN solicitation by December 31 of the calendar year for which the Form 1098-T is being filed. <p>Otherwise, leave blank.</p>
545-546	Blank	2	Enter blanks.
547	Half-time Student Indicator	1	Required. Enter “1” (one) if the student was at least a half-time student during any academic period that began in 2021. Otherwise, enter a blank.
548	Graduate Student Indicator	1	Required. Enter “1” (one) if the student is enrolled exclusively in a graduate level program. Otherwise, enter a blank.
549	Academic Period Indicator	1	Enter “1” (one) if the amount in Payment Amount Field 1 or Payment Amount Field 2 includes amounts for an academic period beginning January through March 2021. Otherwise, enter a blank.
550	Blank	1	Enter a blank.
551-662	Blank	112	Enter blanks.
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Issuers should contact the state or local revenue departments for the filing requirements. If this field is not used, enter blanks.
723-748	Blank	26	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

Payee "B" Record – Record Layout Positions 544-750 for Form 1098-T

Student's taxpayer identification number (TIN Solicitation Certification)	Blank	Half-time Student Indicator	Graduate Student Indicator	Academic Period Indicator	Blank	Blank
544	545-546	547	548	549	550	551-662

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

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

Field Position	Field Title	Length	General Field Description						
544-546	Blank	3	Enter blanks.						
547	Personal Liability Indicator	1	<p>Enter the appropriate indicator from the table below:</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Borrower was personally liable for repayment of the debt.</td> <td align="center">1</td> </tr> <tr> <td>Borrower was not personally liable for repayment of the debt.</td> <td align="center">Blank</td> </tr> </tbody> </table>	Usage	Indicator	Borrower was personally liable for repayment of the debt.	1	Borrower was not personally liable for repayment of the debt.	Blank
Usage	Indicator								
Borrower was personally liable for repayment of the debt.	1								
Borrower was not personally liable for repayment of the debt.	Blank								
548-555	Date of Lender’s Acquisition or Knowledge of Abandonment	8	Enter the acquisition date of the secured property or the date the lender first knew or had reason to know the property was abandoned, in YYYYMMDD format (for example, January 5, 2021, would be 20210105). Don’t enter hyphens or slashes.						
556-594	Description of Property	39	<p>Enter a brief description of the property. For real property, enter the address, or if the address does not sufficiently identify the property, enter the section, lot, and block. For personal property, enter the type, make and model (for example, Car-1999 Buick Regal or Office Equipment). Enter “CCC” for crops forfeited on Commodity Credit Corporation loans.</p> <p>If fewer than 39 positions are required, left justify the information and fill unused positions with blanks.</p>						
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. Issuers should contact the state or local revenue departments for the filing requirements. If this field is not used, enter blanks.						
723-748	Blank	26	Enter blanks.						
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.						

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

Blank	Personal Liability Indicator	Date of Lender’s Acquisition or Knowledge of Abandonment	Description of Property	Blank	Special Data Entries
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544-546

547

548-555

556-594

595-662

663-722

Blank	Blank or CR/LF
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723-748

749-750

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

Field Position	Field Title	Length	General Field Description										
544	Second TIN Notice (Optional)	1	Enter “2” (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank.										
545	Noncovered Security Indicator	1	<p>Enter the appropriate indicator from the following table, to identify a Noncovered Security. If not a Noncovered Security, enter a blank.</p> <table border="1"> <thead> <tr> <th align="center">Usage</th> <th align="center">Indicator</th> </tr> </thead> <tbody> <tr> <td>Noncovered Security Basis not reported to the IRS</td> <td align="center">1</td> </tr> <tr> <td>Noncovered Security Basis reported to the IRS</td> <td align="center">2</td> </tr> <tr> <td>Not a Noncovered Security</td> <td align="center">Blank</td> </tr> </tbody> </table>	Usage	Indicator	Noncovered Security Basis not reported to the IRS	1	Noncovered Security Basis reported to the IRS	2	Not a Noncovered Security	Blank		
Usage	Indicator												
Noncovered Security Basis not reported to the IRS	1												
Noncovered Security Basis reported to the IRS	2												
Not a Noncovered Security	Blank												
546	Type of Gain or Loss Indicator	1	<p>Enter the appropriate indicator from the following table to identify the amount reported in Amount Code 2. Otherwise, enter a blank.</p> <table border="1"> <thead> <tr> <th align="center">Usage</th> <th align="center">Indicator</th> </tr> </thead> <tbody> <tr> <td>Short Term</td> <td align="center">1</td> </tr> <tr> <td>Long Term</td> <td align="center">2</td> </tr> <tr> <td>Ordinary & Short Term</td> <td align="center">3</td> </tr> <tr> <td>Ordinary & Long Term</td> <td align="center">4</td> </tr> </tbody> </table>	Usage	Indicator	Short Term	1	Long Term	2	Ordinary & Short Term	3	Ordinary & Long Term	4
Usage	Indicator												
Short Term	1												
Long Term	2												
Ordinary & Short Term	3												
Ordinary & Long Term	4												

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

Field Position	Field Title	Length	General Field Description						
547	Gross Proceeds Indicator	1	<p>Enter the appropriate indicator from the following table to identify the amount reported in Amount Code 2. Otherwise, enter a blank.</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Gross proceeds</td> <td align="center">1</td> </tr> <tr> <td>Gross proceeds less commissions and option premiums</td> <td align="center">2</td> </tr> </tbody> </table>	Usage	Indicator	Gross proceeds	1	Gross proceeds less commissions and option premiums	2
Usage	Indicator								
Gross proceeds	1								
Gross proceeds less commissions and option premiums	2								
548-555	Date Sold or Disposed	8	<p>Enter blanks if this is an aggregate transaction. For broker transactions, enter the trade date of the transaction. For barter exchanges, enter the date when cash, property, a credit, or scrip is actually or constructively received in YYYYMMDD format (for example, January 5, 2021, would be 20210105). Don't enter hyphens or slashes.</p>						
556-568	CUSIP Number	13	<p>Enter blanks if this is an aggregate transaction. Enter "0s" (zeros) if the number is not available. For broker transactions only, enter the CUSIP (Committee on Uniform Security Identification Procedures) number of the item reported for Amount Code 2 (Proceeds). Right justify the information and fill unused positions with blanks.</p>						
569-607	Description of Property	39	<ul style="list-style-type: none"> • For broker transactions, enter a brief description of the disposition item (e.g., 100 shares of XYZ Corp). • For regulated futures and forward contracts, enter "RFC" or other appropriate description. • For bartering transactions, show the services or property provided. <p>If fewer than 39 characters are required, left justify information and fill unused positions with blanks.</p>						
608-615	Date Acquired	8	<p>Enter the date of acquisition in the format YYYYMMDD (for example, January 5, 2021, would be 20210105). Don't enter hyphens or slashes.</p> <p>Enter blanks if this is an aggregate transaction.</p>						
616	Loss Not Allowed Indicator	1	<p>Enter "1" (one) if the recipient is unable to claim a loss on their tax return based on dollar amount in Amount Code 2 (Proceeds). Otherwise, enter a blank.</p>						

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

Field Position	Field Title	Length	General Field Description												
617	Applicable check box of Form 8949	1	<p>Enter one of the following indicators. Otherwise, enter a blank.</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Short-term transaction for which the cost or other basis is being reported to the IRS</td> <td>A</td> </tr> <tr> <td>Short-term transaction for which the cost or other basis is not being reported to the IRS</td> <td>B</td> </tr> <tr> <td>Long-term transaction for which the cost or other basis is being reported to the IRS</td> <td>D</td> </tr> <tr> <td>Long-term transaction for which the cost or other basis is not being reported to the IRS</td> <td>E</td> </tr> <tr> <td>Transaction - if you cannot determine whether the recipient should check box B or Box E on Form 8949 because the holding period is unknown</td> <td>X</td> </tr> </tbody> </table>	Usage	Indicator	Short-term transaction for which the cost or other basis is being reported to the IRS	A	Short-term transaction for which the cost or other basis is not being reported to the IRS	B	Long-term transaction for which the cost or other basis is being reported to the IRS	D	Long-term transaction for which the cost or other basis is not being reported to the IRS	E	Transaction - if you cannot determine whether the recipient should check box B or Box E on Form 8949 because the holding period is unknown	X
Usage	Indicator														
Short-term transaction for which the cost or other basis is being reported to the IRS	A														
Short-term transaction for which the cost or other basis is not being reported to the IRS	B														
Long-term transaction for which the cost or other basis is being reported to the IRS	D														
Long-term transaction for which the cost or other basis is not being reported to the IRS	E														
Transaction - if you cannot determine whether the recipient should check box B or Box E on Form 8949 because the holding period is unknown	X														
618	Applicable checkbox for Collectables	1	Enter “1” (one) if reporting proceeds from Collectibles. Otherwise enter blank.												
619	FATCA Filing Requirement Indicator	1	Enter "1" (one) if there is a FATCA Filing Requirement. Otherwise, enter a blank.												
620	Applicable Checkbox for QOF	1	Enter a “1” (one) if reporting proceeds from QOF. Otherwise, enter a blank.												
621-662	Blank	42	Enter blanks.												
663-722	Special Data Entries	60	If this field is not used, enter blanks. Report the corporation's name, address, city, state, and ZIP code in the Special Data Entries field. This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Issuers should contact the state or local revenue departments for filing requirements.												

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

Field Position	Field Title	Length	General Field Description
723-734	State Income Tax Withheld	12	The payment amount must be right justified, and unused positions must be zero-filled. State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries field.
735-746	Local Income Tax Withheld	12	The payment amount must be right justified, and unused positions must be zero-filled. Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field.
747-748	Combined Federal/State Code	2	Enter the valid CF/SF code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Enter the valid state code from Part A. Sec. 12, Table 1, Participating States and Codes . Enter blanks for issuers or states not participating in this program.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

Second TIN Notice (Optional)	Noncovered Security Indicator	Type of Gain or Loss Indicator	Gross Proceeds Indicator	Date Sold or Disposed	CUSIP Number
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544 545 546 547 548-555 556-568

Description of Property	Date Acquired	Loss Not Allowed Indicator	Applicable check box of Form 8949	Applicable check box for Collectables	FATCA Filing Requirement Indicator
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569-607 608-615 616 617 618 619

Applicable Checkbox for QOF	Blank	Special Data Entries	State Income Tax Withheld	Local Income Tax Withheld	Combined Federal/State Code
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620 621-662 663-722 723-734 735-746 747-748

Blank or CR/LF

749-750

(10) Payee “B” Record - Record Layout Positions 544-750 for Form 1099-C

Field Position	Field Title	Length	General Field Description																		
544-546	Blank	3	Enter blanks.																		
547	Identifiable Event Code	1	<p>Required. Enter the appropriate indicator from the following table:</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Bankruptcy</td> <td>A</td> </tr> <tr> <td>Other Judicial Debt Relief</td> <td>B</td> </tr> <tr> <td>Statute of limitations or expiration of deficiency period</td> <td>C</td> </tr> <tr> <td>Foreclosure election</td> <td>D</td> </tr> <tr> <td>Debt relief from probate or similar proceeding</td> <td>E</td> </tr> <tr> <td>By agreement</td> <td>F</td> </tr> <tr> <td>Creditor’s debt collection policy</td> <td>G</td> </tr> <tr> <td>Other actual discharge before identifiable event</td> <td>H</td> </tr> </tbody> </table>	Usage	Indicator	Bankruptcy	A	Other Judicial Debt Relief	B	Statute of limitations or expiration of deficiency period	C	Foreclosure election	D	Debt relief from probate or similar proceeding	E	By agreement	F	Creditor’s debt collection policy	G	Other actual discharge before identifiable event	H
Usage	Indicator																				
Bankruptcy	A																				
Other Judicial Debt Relief	B																				
Statute of limitations or expiration of deficiency period	C																				
Foreclosure election	D																				
Debt relief from probate or similar proceeding	E																				
By agreement	F																				
Creditor’s debt collection policy	G																				
Other actual discharge before identifiable event	H																				
548-555	Date of Identifiable Event	8	Enter the date the debt was canceled in YYYYMMDD format (for example, January 5, 2021, would be 20210105). Don’t enter hyphens or slashes.																		
556-594	Debt Description	39	Enter a description of the origin of the debt, such as student loan, mortgage, or credit card expenditure. If a combined Form 1099-C and 1099-A is being filed, also enter a description of the property.																		
595	Personal Liability Indicator	1	Enter “1” (one) if the borrower is personally liable for repayment or enter a blank if not personally liable for repayment.																		
596-662	Blank	67	Enter blanks.																		
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Issuers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.																		
723-748	Blank	26	Enter blanks.																		
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.																		

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

Blank	Identifiable Event Code	Date of Identifiable Event	Debt Description	Personal Liability Indicator	Blank
544-546	547	548-555	556-594	595	596-662
Special Data Entries	Blank	Blank or CR/LF			
663-722	723-748	749-750			

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

Field Position	Field Title	Length	General Field Description
544-547	Blank	4	Enter blanks.
548-555	Date of Sale or Exchange	8	Enter the date the stock was exchanged for cash, stock in the successor corporation, or other property received in YYYYMMDD format (for example, January 5, 2021, would be 20210105). Don't enter hyphens or slashes.
556-607	Blank	52	Enter blanks.
608-615	Number of Shares Exchanged	8	Enter the number of shares of the corporation's stock which were exchanged in the transaction. Report whole numbers only. Right justify the information and fill unused positions with zeros.
616-625	Classes of Stock Exchanged	10	Enter the class of stock that was exchanged. Left justify the information and fill unused positions with blanks.
626-662	Blank	37	Enter blanks.
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer's own purposes. Issuers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-748	Blank	26	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

Blank	Date of Sale or Exchange	Blank	Number of Shares Exchanged	Classes of Stock Exchanged	Blank
544-547	548-555	556-607	608-615	616-625	626-662
Special Data Entries	Blank	Blank or CR/LF			
663-722	723-748	749-750			

(12) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-DIV

Field Position	Field Title	Length	General Field Description
544	Second TIN Notice (Optional)	1	Enter "2" (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank.
545-546	Blank	2	Enter blanks.
547-586	Foreign Country or U.S. Possession	40	Enter the name of the foreign country or U.S. possession to which the withheld foreign tax (Amount Code C) applies. Otherwise, enter blanks.
587	FATCA Filing Requirement Indicator	1	Enter "1" (one) if there is a FATCA filing requirement. Otherwise, enter a blank.
588-662	Blank	75	Enter blanks.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Issuers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified, and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified, and unused positions must be zero-filled.

(12) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-DIV (continued)

Field Position	Field Title	Length	General Field Description
747-748	Combined Federal/State Code	2	Enter the valid CF/SF Code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Enter the valid state code from Part A. Sec. 12, Table 1, Participating States and Codes . Enter Blanks for issuers or states not participating in this program.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

Second TIN Notice (Optional)	Blank	Foreign Country or U.S. Possession	FATCA Filing Requirement Indicator	Blank	Special Data Entries
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544 545-546 547-586 587 588-662 663-722

State Income Tax Withheld	Local Income Tax Withheld	Combined Federal/State Code	Blank or CR/LF
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723-734 735-746 747-748 749-750

(13) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-G

Field Position	Field Title	Length	General Field Description						
544	Second TIN Notice (Optional)	1	Enter "2" (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank.						
545-546	Blank	2	Enter blanks.						
547	Trade or Business Indicator	1	Enter "1" (one) to indicate the state or local income tax refund, credit, or offset (Amount Code 2) is attributable to income tax that applies exclusively to income from a trade or business. <table border="1" data-bbox="797 1549 1482 1801" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Income tax refund applies exclusively to a trade or business</td> <td align="center">1</td> </tr> <tr> <td>Income tax refund is a general tax refund</td> <td align="center">Blank</td> </tr> </tbody> </table>	Usage	Indicator	Income tax refund applies exclusively to a trade or business	1	Income tax refund is a general tax refund	Blank
Usage	Indicator								
Income tax refund applies exclusively to a trade or business	1								
Income tax refund is a general tax refund	Blank								

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

Field Position	Field Title	Length	General Field Description
548-551	Tax Year of Refund	4	Enter the tax year for which the refund, credit, or offset (Amount Code 2) was issued. The tax year must reflect the tax year for which the refund was made, not the tax year of Form 1099-G. The tax year must be in four-position format of YYYY (for example, 2015). The valid range of years for the refund is 2010 through 2020. Note: This data is not considered prior year data since it is required to be reported in the current tax year. Don't enter “P” in the field position 6 of Transmitter “T” Record.
552-662	Blank	111	Enter blanks.
663-722	Special Data Entries	60	You may enter your routing and transit number (RTN) here. This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Issuers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified, and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified, and unused positions must be zero-filled.
747-748	Combined Federal/ State Code	2	Enter the valid CF/SF Code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Refer to Part A. Sec. 12, Table 1, Participating States and Codes . For those issuers or states not participating in this program, enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

Second TIN Notice (Optional)	Blank	Trade or Business Indicator	Tax Year of Refund	Blank	Special Data Entries
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544 545-546 547 548-551 552-662 663-722

State Income Tax Withheld	Local Income Tax Withheld	Combined Federal/State Code	Blank or CR/LF
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723-734 735-746 747-748 749-750

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

Field Position	Field Title	Length	General Field Description
544	Second TIN Notice (Optional)	1	Enter "2" (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank.
545-546	Blank	2	Enter blanks.
547-586	Foreign Country or U.S. Possession	40	Enter the name of the foreign country or U.S. possession to which the withheld foreign tax (Amount Code 6) applies. Otherwise, enter blanks.
587-599	CUSIP Number	13	Enter CUSIP Number. If the tax-exempt interest is reported in the aggregate for multiple bonds or accounts, enter VARIOUS. Right justify the information and fill unused positions with blanks.
600	FATCA Filing Requirement Indicator	1	Enter "1" (one) if there is a FATCA filing requirement. Otherwise, enter a blank.
601-662	Blank	62	Enter blanks.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Issuers should contact the state or local revenue departments for filing requirements. You may enter your routing and transit number (RTN) here. If this field is not used, enter blanks.
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions zero-filled.
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions zero-filled.
747-748	Combined Federal/State Code	2	Enter the valid state code for the CF/SF if this payee record is to be forwarded to a state agency as part of the CF/SF Program Part A. Sec. 12, Table 1, Participating States and Codes . For those issuers or states not participating in this program, enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

Second TIN Notice (Optional)	Blank	Foreign Country or U.S. Possession	CUSIP Number	FATCA Filing Requirement Indicator	Blank
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544

545-546

547-586

587-599

600

601-662

Special Data Entries	State Income Tax Withheld	Local Income Tax Withheld	Combined Federal/State Code	Blank or CR/LF
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663-722

723-734

735-746

747-748

749-750

(15) Payee “B” Record - Record Layout Positions 544-750 for Form 1099-K

Field Position	Field Title	Length	General Field Description						
544	Second TIN Notice (Optional)	1	Enter “2” to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank.						
545-546	Blank	2	Enter blanks.						
547	Type of Filer Indicator	1	<p>Required. Enter the appropriate indicator from the following table.</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Payment Settlement Entity (PSE)</td> <td align="center">1</td> </tr> <tr> <td>Electronic Payment Facilitator (EPF)/Other third party</td> <td align="center">2</td> </tr> </tbody> </table>	Usage	Indicator	Payment Settlement Entity (PSE)	1	Electronic Payment Facilitator (EPF)/Other third party	2
Usage	Indicator								
Payment Settlement Entity (PSE)	1								
Electronic Payment Facilitator (EPF)/Other third party	2								
548	Type of Payment Indicator	1	<p>Required. Enter the appropriate indicator from the following table.</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Payment Card Payment</td> <td align="center">1</td> </tr> <tr> <td>Third Party Network Payment</td> <td align="center">2</td> </tr> </tbody> </table>	Usage	Indicator	Payment Card Payment	1	Third Party Network Payment	2
Usage	Indicator								
Payment Card Payment	1								
Third Party Network Payment	2								
549-561	Number of Payment Transactions	13	<p>Required. Enter the number of payment transactions. Don’t include refund transactions.</p> <p>Right justify the information and fill unused positions with zeros.</p>						
562-564	Blank	3	Enter blanks.						
565-604	Payment Settlement Entity’s Name and Phone Number	40	Enter the payment settlement entity’s name and phone number if different from the filer’s name. Otherwise, enter blanks. Left justify the information and fill unused positions with blanks.						
605-608	Merchant Category Code (MCC)	4	Required. Enter the Merchant Category Code (MCC). All MCCs must contain four numeric characters. If no code is provided, fill unused positions with zeros.						
609-662	Blank	54	Enter blanks.						
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Issuers should contact the state or local revenue departments for filing requirements. You may enter your routing and transit number (RTN) here. If this field is not used, enter blanks.						

(15) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-K (continued)

Field Position	Field Title	Length	General Field Description
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified, and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified, and unused positions must be zero-filled.
747-748	Combined Federal/State Code	2	Enter the valid CF/SF Code if this payee record is to be forwarded to a state agency as part of the CF/ SF Program. Part A. Sec. 12, Table 1, Participating States and Codes. For those issuers or states not participating in this program, enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

Second TIN Notice (Optional)	Blank	Type of Filer Indicator	Type of Payment Indicator	Number of Payment Transactions	Blank
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544 545-546 547 548 549-561 562-564

Payment Settlement Entity's Name and Phone Number	Merchant Category Code (MCC)	Blank	Special Data Entries	State Income Tax Withheld	Local Income Tax Withheld
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565-604 605-608 609-662 663-722 723-734 735-746

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

(16) Payee "B" Record - Record Layout Positions 544-553 for Form 1099-LS

Field Position	Field Title	Length	General Field Description
544-545	Blank	2	Enter blanks.
546-553	Date of Sale	8	Enter the Date of Sale in format YYYYMMDD (for example January 5, 2021, would be 20210105). Don't enter hyphens or slashes.
554-662	Blank	109	Enter blanks.
663-701	Issuers Information	39	Enter Issuer's Contact Name.
702-748	Blank	47	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

Blank	Date of Sale	Blank	Issuers Information	Blank	Blank or CR/LF
544-545	546-553	554-662	663-701	702-748	749-750

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

Field Position	Field Title	Length	General Field Description						
544-546	Blank	3	Enter blanks.						
547	Type of Payment Indicator	1	<p>Enter the appropriate indicator from the following table. Otherwise, enter blanks.</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Per diem</td> <td align="center">1</td> </tr> <tr> <td>Reimbursed amount</td> <td align="center">2</td> </tr> </tbody> </table>	Usage	Indicator	Per diem	1	Reimbursed amount	2
Usage	Indicator								
Per diem	1								
Reimbursed amount	2								
548-556	Social Security Number of Insured	9	Required. Enter the social security number of the insured.						
557-596	Name of Insured	40	Required. Enter the name of the insured.						
597-636	Address of Insured	40	<p>Required. Enter the address of the insured. The street address should include number, street, apartment, or suite number (or P.O. Box if mail is not delivered to street address). Don't input any data other than the payee's address. Left justify the information and fill unused positions with blanks.</p> <p>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.</p> <p>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).</p>						
637-676	City of Insured	40	Required. Enter the city, town, or post office. Left justify the information and fill unused positions with blanks. Enter APO or FPO, if applicable. Don't enter state and ZIP Code information in this field. Left justify the information and fill unused positions with blanks.						
677-678	State of Insured	2	Required. Enter the valid U.S. Postal Service state abbreviations for states or the appropriate postal identifier (AA, AE, or AP). Refer to Part A. Sec. 13, Table 2, State & U.S. Territory Abbreviations.						
679-687	ZIP Code of Insured	9	Required. Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five-digits are known, left justify the information and fill the unused positions with blanks. For foreign countries, alpha characters are acceptable if the filer has entered a "1" (one) in the Foreign Country Indicator, located in position 247 of the "B" Record.						

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

Field Position	Field Title	Length	General Field Description						
688	Status of Illness Indicator (Optional)	1	<p>Enter the appropriate code from the table below to indicate the status of the illness of the insured. Otherwise, enter blank.</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Chronically ill</td> <td align="center">1</td> </tr> <tr> <td>Terminally ill</td> <td align="center">2</td> </tr> </tbody> </table>	Usage	Indicator	Chronically ill	1	Terminally ill	2
Usage	Indicator								
Chronically ill	1								
Terminally ill	2								
689-696	Date Certified (Optional)	8	Enter the latest date of a doctor’s certification of the status of the insured’s illness in YYYYMMDD format (for example, January 5, 2020, would be 20200105). Don’t enter hyphens or slashes.						
697	Qualified Contract Indicator (Optional)	1	Enter “1” (one) if benefits were from a qualified long-term care insurance contract. Otherwise, enter a blank.						
698-722	Blank	25	Enter blanks.						
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. Right justify the information and fill unused positions with zeros.						
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. The payment amount must be right justified and fill unused positions with zeros.						
747-748	Blank	2	Enter blanks.						
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.						

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

Blank	Type of Payment Indicator	Social Security Number of Insured	Name of Insured	Address of Insured	City of Insured
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544-546 547 548-556 557-596 597-636 637-676

State of Insured	ZIP Code of Insured	Status of Illness Indicator (Optional)	Date Certified (Optional)	Qualified Contract Indicator (Optional)	Blank
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677-678 679-687 688 689-696 697 698-722

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

(18) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-MISC

Field Position	Field Title	Length	General Field Description
544	Second TIN Notice (Optional)	1	Enter "2" (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank.
545-546	Blank	2	Enter blanks.
547	Direct Sales Indicator (See Note)	1	Enter "1" (one) to indicate sales of \$5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or any other commission basis for resale anywhere other than in a permanent retail establishment. Otherwise, enter a blank. Note: If reporting a direct sales indicator only, use Type of Return "A" in Field Positions 26-27, and Amount Code 1 in Field Position 28 of the Issuer "A" Record. All payment amount fields in the Payee "B" Record will contain zeros.
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. Issuers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. The payment amount must be right justified, and unused positions must be zero-filled. If not reporting state income tax withheld, this field may be used as a continuation of the Special Data Entries field.
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. The payment amount must be right justified, and unused positions must be zero-filled. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field.
747-748	Combined Federal/ State Code	2	Enter the valid CF/SF code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Enter the valid state code from Part A. Sec. 12, Table 1, Participating States and Codes . Enter blanks for issuers or states not participating in this program.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

Second TIN Notice (Optional)	Blank	Direct Sales Indicator	Blank	Special Data Entries	State Income Tax Withheld
544	545-546	547	548-662	663--722	723-734
Local Income Tax Withheld	Combined Federal/State Code	Blank or CR/LF			
735-746	747-748	749-750			

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

Field Position	Field Title	Length	Description and Remarks
544	Second TIN Notice	1	Enter "2" (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank.
545-546	Blank	2	Enter blanks.
547	Direct Sales Indicator	1	Enter "1" (one) to indicate sales of \$5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or any other commission basis for resale anywhere other than in a permanent retail establishment. Otherwise, enter a blank. Note: If reporting a direct sales indicator only, use Type of Return "A" in Field Positions 26-27, and Amount Code 1 in Field Position 28 of the Issuer "A" Record. All payment amount fields in the Payee "B" Record will contain zeros.
548-722	Blank	173	Enter blanks.
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. The payment amount must be right justified, and unused positions must be zero-filled. If not reporting state income tax withheld, this field may be used as a continuation of the Special Data Entries field.
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. The payment amount must be right justified, and unused positions must be zero-filled. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field.
747-748	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-NEC

Second TIN Notice (Optional)	Blank	Direct Sales Indicator	Blank	State Income Tax Withheld	Local Income Tax Withheld
544	545-546	547	548-722	723-734	735-746
Blank	Blank or CR/LF				
747-748	749-750				

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

Field Position	Field Title	Length	General Field Description
544	Second TIN Notice (Optional)	1	Enter "2" (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank.
545-546	Blank	2	Enter blanks.
547-585	Description	39	Required. Enter the CUSIP number, if any. If there is no CUSIP number, enter the abbreviation for the stock exchange and issuer, the coupon rate, and year of maturity (must be four-digit year). For example, NYSE XYZ 12/2019. Show the name of the issuer if other than the issuer. If fewer than 39 characters are required, left justify the information and fill unused positions with blanks.
586	FATCA Filing Requirement Indicator	1	Enter "1" (one) if there is a FATCA filing requirement. Otherwise, enter a blank.
587-662	Blank	76	Enter blanks.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Issuers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions zero-filled.

Field Position	Field Title	Length	General Field Description
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions zero-filled.
747-748	Combined Federal/State Code	2	Enter the valid CF/SF Code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Refer to Part A. Sec. 12, Table 1, Participating States and Codes . For those issuers or states not participating in this program, enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

Second TIN Notice (Optional)	Blank	Description	FATCA Filing Requirement Indicator	Blank	Special Data Entries
544	545-546	547-585	586	587-662	663-722

State Income Tax Withheld	Local Income Tax Withheld	Combined Federal/ State Code	Blank or CR/LF
723-734	735-746	747-748	749-750

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

Field Position	Field Title	Length	General Field Description
544	Second TIN Notice (Optional)	1	Enter "2" (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank.
545-546	Blank	2	Enter blanks.
547	Specified Cooperatives	1	Enter a "1" if you're reporting information in amount codes B, C, and D (paper 7, 8 and 9) that relate to more than one trade or business conducted with or for a patron. 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. Issuers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.

723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. The payment amount must be right justified, and unused positions must be zero-filled. If not reporting state income tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified, and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local income tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified, and unused positions must be zero-filled.
747-748	Combined Federal/State Code	2	Enter the valid CF/SF code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Enter the valid state code from Part A. Sec. 12, Table 1, Participating States and Codes . Enter blanks for issuers or states not participating in this program.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

Second TIN Notice (Optional)	Blank	Specified Cooperatives	Blank	Special Data Entries	State Income Tax Withheld
544	545-546	547	548-662	663-722	723-734

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

(22) Payee “B” Record - Record Layout Positions 544-750 for Form 1099-Q

Field Position	Field Title	Length	General Field Description								
544-546	Blank	3	Enter blanks.								
547	Trustee to Trustee Transfer Indicator	1	Required. Enter “1” (one) if reporting a trustee to trustee transfer. Otherwise, enter a blank.								
548	Type of Tuition Payment	1	<p>Required. Enter the appropriate code from the table below to indicate the type of tuition payment. Otherwise, enter a blank.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Private program payment</td> <td align="center">1</td> </tr> <tr> <td>State program payment</td> <td align="center">2</td> </tr> <tr> <td>Coverdell ESA contribution</td> <td align="center">3</td> </tr> </tbody> </table>	Usage	Indicator	Private program payment	1	State program payment	2	Coverdell ESA contribution	3
Usage	Indicator										
Private program payment	1										
State program payment	2										
Coverdell ESA contribution	3										
549	Designated Beneficiary	1	Required. Enter “1” (one) if the recipient is not the designated beneficiary. Otherwise, enter a blank.								
550-662	Blank	113	Enter blanks.								
663-722	Special Data Entries	60	<p>This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Issuers should contact the state or local revenue departments for filing requirements.</p> <p>Field positions 663-722 may be used to record Coverdell ESA distributions when fair market value is reported.</p> <p>If this field is not used, enter blanks.</p>								
723-748	Blank	26	Enter blanks.								
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.								

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

Blank	Trustee to Trustee Transfer Indicator	Type of Tuition Payment	Designated Beneficiary	Blank	Special Data Entries
544-546	547	548	549	550-662	663-722

Blank	Blank or CR/LF
723-748	749-750

(23) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-R

Field Position	Field Title	Length	General Field Description
544	Blank	1	Enter blank.
545-546	Distribution Code	2	<p>Required. Enter at least one distribution code from the table below. More than one code may apply. If only one code is necessary, it must be entered in position 545 and position 546 will be blank. When using Code P for an IRA distribution under Section 408(d)(4) of the Internal Revenue Code, the filer may also enter Code 1, 2, 4, B or J, if applicable. Only three numeric combinations are acceptable: Codes 8 and 1, 8 and 2, and 8 and 4, on one return. These three combinations can be used only if both codes apply to the distribution being reported. If more than one numeric code is applicable to different parts of a distribution, report two separate "B" Records.</p> <ul style="list-style-type: none">• Distribution Codes 5, 9, E, F, N, Q, R, S and T cannot be used with any other codes.• Distribution Code C can be a stand alone or combined with Distribution Code D only.• Distribution Code G may be used with Distribution Code 4 only if applicable.• Distribution Code K is valid with Distribution Codes 1, 2, 4, 7, 8, or G.• Distribution Code M can be a stand alone or combined with Distribution Codes 1, 2, 4, 7, or B.

(23) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-R (continued)

Field Position	Field Title	Length	General Field Description																													
	<p>For a detailed explanation of distribution codes see the Instructions for Forms 1099-R and 5498.</p> <p>See the chart at the end of this record layout for a diagram of valid combinations of Distribution Codes.</p>		<table border="1"> <thead> <tr> <th data-bbox="797 260 1216 312">Category</th> <th data-bbox="1216 260 1479 312">Code</th> </tr> </thead> <tbody> <tr> <td data-bbox="797 312 1216 432">*Early distribution, no known exception (in most cases, under age 59½)</td> <td data-bbox="1216 312 1479 432">1</td> </tr> <tr> <td data-bbox="797 432 1216 520">*Early distribution, exception applies (under age 59½)</td> <td data-bbox="1216 432 1479 520">2</td> </tr> <tr> <td data-bbox="797 520 1216 573">*Disability</td> <td data-bbox="1216 520 1479 573">3</td> </tr> <tr> <td data-bbox="797 573 1216 625">*Death</td> <td data-bbox="1216 573 1479 625">4</td> </tr> <tr> <td data-bbox="797 625 1216 678">*Prohibited transaction</td> <td data-bbox="1216 625 1479 678">5</td> </tr> <tr> <td data-bbox="797 678 1216 858">Section 1035 exchange (a tax-free exchange of life insurance, annuity, qualified long-term care insurance, or endowment contracts)</td> <td data-bbox="1216 678 1479 858">6</td> </tr> <tr> <td data-bbox="797 858 1216 911">*Normal distribution</td> <td data-bbox="1216 858 1479 911">7</td> </tr> <tr> <td data-bbox="797 911 1216 1064">*Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2020</td> <td data-bbox="1216 911 1479 1064">8</td> </tr> <tr> <td data-bbox="797 1064 1216 1215">Cost of current life insurance protection (premiums paid by a trustee or custodian for current insurance protection)</td> <td data-bbox="1216 1064 1479 1215">9</td> </tr> <tr> <td data-bbox="797 1215 1216 1304">May be eligible for 10-year tax option</td> <td data-bbox="1216 1215 1479 1304">A</td> </tr> <tr> <td data-bbox="797 1304 1216 1386">Designated Roth account distribution</td> <td data-bbox="1216 1304 1479 1386">B</td> </tr> <tr> <td data-bbox="797 1386 1216 1474">Reportable Death Benefits under Section 6050Y(c)</td> <td data-bbox="1216 1386 1479 1474">C</td> </tr> <tr> <td data-bbox="797 1474 1216 1686">Annuity payments from nonqualified annuity payments and distributions from life insurance contracts that may be subject to tax under Section 1411</td> <td data-bbox="1216 1474 1479 1686">D</td> </tr> </tbody> </table>		Category	Code	*Early distribution, no known exception (in most cases, under age 59½)	1	*Early distribution, exception applies (under age 59½)	2	*Disability	3	*Death	4	*Prohibited transaction	5	Section 1035 exchange (a tax-free exchange of life insurance, annuity, qualified long-term care insurance, or endowment contracts)	6	*Normal distribution	7	*Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2020	8	Cost of current life insurance protection (premiums paid by a trustee or custodian for current insurance protection)	9	May be eligible for 10-year tax option	A	Designated Roth account distribution	B	Reportable Death Benefits under Section 6050Y(c)	C	Annuity payments from nonqualified annuity payments and distributions from life insurance contracts that may be subject to tax under Section 1411	D
Category	Code																															
*Early distribution, no known exception (in most cases, under age 59½)	1																															
*Early distribution, exception applies (under age 59½)	2																															
*Disability	3																															
*Death	4																															
*Prohibited transaction	5																															
Section 1035 exchange (a tax-free exchange of life insurance, annuity, qualified long-term care insurance, or endowment contracts)	6																															
*Normal distribution	7																															
*Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2020	8																															
Cost of current life insurance protection (premiums paid by a trustee or custodian for current insurance protection)	9																															
May be eligible for 10-year tax option	A																															
Designated Roth account distribution	B																															
Reportable Death Benefits under Section 6050Y(c)	C																															
Annuity payments from nonqualified annuity payments and distributions from life insurance contracts that may be subject to tax under Section 1411	D																															

(23) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-R (continued)

Field Position	Field Title	Length	General Field Description																																		
545-546 (continued)	Distribution Code	2	<table border="1"> <thead> <tr> <th>Category</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>Distribution under Employee Plans Compliance Resolution System (EPCRS)</td> <td>E</td> </tr> <tr> <td>Charitable gift annuity</td> <td>F</td> </tr> <tr> <td>Direct rollover and rollover contribution</td> <td>G</td> </tr> <tr> <td>Direct rollover of distribution from a designated Roth account to a Roth IRA</td> <td>H</td> </tr> <tr> <td>Early distribution from a Roth IRA (This code may be used with a Code 8 or P)</td> <td>J</td> </tr> <tr> <td>Distribution of IRA assets not having a readily available FMV</td> <td>K</td> </tr> <tr> <td>Loans treated as deemed distributions under Section 72(p)</td> <td>L</td> </tr> <tr> <td>Qualified Plan Loan Offsets</td> <td>M</td> </tr> <tr> <td>Recharacterized IRA contribution made for 2020</td> <td>N</td> </tr> <tr> <td>*Excess contributions plus earnings/excess deferrals taxable for 2020</td> <td>P</td> </tr> <tr> <td>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)</td> <td>Q</td> </tr> <tr> <td>Recharacterized IRA contribution made for 2019</td> <td>R</td> </tr> <tr> <td>*Early distribution from a SIMPLE IRA in first 2 years no known exceptions</td> <td>S</td> </tr> <tr> <td>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</td> <td>T</td> </tr> <tr> <td>Distribution from ESOP under Section 404(k)</td> <td>U</td> </tr> <tr> <td>Charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements</td> <td>W</td> </tr> </tbody> </table>	Category	Code	Distribution under Employee Plans Compliance Resolution System (EPCRS)	E	Charitable gift annuity	F	Direct rollover and rollover contribution	G	Direct rollover of distribution from a designated Roth account to a Roth IRA	H	Early distribution from a Roth IRA (This code may be used with a Code 8 or P)	J	Distribution of IRA assets not having a readily available FMV	K	Loans treated as deemed distributions under Section 72(p)	L	Qualified Plan Loan Offsets	M	Recharacterized IRA contribution made for 2020	N	*Excess contributions plus earnings/excess deferrals taxable for 2020	P	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)	Q	Recharacterized IRA contribution made for 2019	R	*Early distribution from a SIMPLE IRA in first 2 years no known exceptions	S	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	T	Distribution from ESOP under Section 404(k)	U	Charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements	W
			Category	Code																																	
			Distribution under Employee Plans Compliance Resolution System (EPCRS)	E																																	
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			Qualified Plan Loan Offsets	M																																	
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			Recharacterized IRA contribution made for 2019	R																																	
			*Early distribution from a SIMPLE IRA in first 2 years no known exceptions	S																																	
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	T																																				
Distribution from ESOP under Section 404(k)	U																																				
Charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements	W																																				

*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).

(23) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-R (continued)

Field Position	Field Title	Length	General Field Description
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. 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. Don't use the indicator for a distribution from a Roth or for an IRA recharacterization. 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 Instructions for Forms 1099-R and 5498 for exceptions (Box 2a instructions).
549	Total Distribution Indicator	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.
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 issuer 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 aren't required to enter this information for any IRA distribution or for direct rollovers.
552-555	First Year of Designated Roth Contribution	4	Enter the first year a designated Roth contribution was made in YYYY format. If the date is unavailable, enter blanks.
556	FATCA Filing Requirement Indicator	1	Enter "1" (one) if there is a FATCA Filing Requirement. Otherwise, enter a blank.
557-564	Date of Payment	8	Enter date of payment in YYYYMMDD format. (for example, January 5, 2021, would be 20210105). Don't enter hyphens or slashes.
565-662	Blank	98	Enter Blanks.

(23) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-R (continued)

Field Position	Field Title	Length	General Field Description
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. Issuers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-734	State Income Tax Withheld	12	The payment amount must be right justified, and unused positions must be zero-filled. State income tax withheld is for the convenience of filers. This information does not need to be reported to the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field.
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions zero-filled.
747-748	Combined Federal/ State Code	2	Enter the valid CF/SF code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Enter the valid state code from Part A. Sec. 12, Table 1, Participating States and Codes . Enter blanks for issuers or states not participating in this program.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

FORM 1099-R DISTRIBUTION CODE CHART 2021

POSITION 546

X – Denotes valid combinations

POSITION 545

	blank	1	2	3	4	5	6	7	8	9	A	B	C	D	E	F	G	H	J	K	L	M	N	P	Q	R	S	T	U	W
1	X								X			X		X						X	X	X			X					
2	X								X			X		X						X	X	X			X					
3	X													X																
4	X								X		X	X		X			X	X		X	X	X			X					
5	X																													
6	X																													X
7	X										X	X		X						X	X	X								
8	X	X	X		X							X							X	X										
9	X																													
A					X			X																						
B	X	X	X		X			X	X								X				X	X			X					X
C	X													X																
D		X	X	X	X			X					X																	
E	X																													
F	X																													
G	X				X							X									X									
H	X				X																									
J	X								X																X					
K		X	X		X			X	X								X													
L	X	X	X		X			X				X																		
M	X	X	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																							

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	FATCA Filing Requirement Indicator	Date of Payment	Blank	Special Data Entries	State Income Tax Withheld
552-555	556	557-564	565-662	663-722	723-734
Local Income Tax Withheld	Combined Federal/State Code	Blank or CR/LF			
735-746	747-748	749-750			

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

Field Position	Field Title	Length	General Field Description
544-546	Blank	3	Enter blanks.
547	Property or Services Indicator	1	Required. 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	Required. Enter the closing date in YYYYMMDD format (for example, January 5, 2021, would be 20210105). Don't enter hyphens or slashes.
556-594	Address or Legal Description	39	Required. 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 the information and fill unused positions with blanks.
595	Foreign Transferor	1	Required. Enter "1" if the transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust). Otherwise, enter a blank.
596-662	Blank	67	Enter blanks.

(24) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-S(continued)

Field Position	Field Title	Length	General Field Description
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. Issuers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified, and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified, and unused positions must be zero-filled.
747-748	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	Foreign Transferor	Blank
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544-546

547

548-555

556-594

595

596-662

Special Data Entries	State Income Tax Withheld	Local Income Tax Withheld	Blank	Blank or CR/LF
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663-722

723-734

735-746

747-748

749-750

(25) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-SA

Field Position	Field Title	Length	General Field Description														
544	Blank	1	Enter blank.														
545	Distribution Code	1	<p>Required. Enter the applicable code from the table below to indicate the type of payment.</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>Normal distribution</td> <td align="center">1</td> </tr> <tr> <td>Excess contribution</td> <td align="center">2</td> </tr> <tr> <td>Disability</td> <td align="center">3</td> </tr> <tr> <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> <td align="center">4</td> </tr> <tr> <td>Prohibited transaction</td> <td align="center">5</td> </tr> <tr> <td>Death distribution after the year of death to a nonspouse beneficiary. (Do not use for a distribution to an estate.)</td> <td align="center">6</td> </tr> </tbody> </table>	Category	Code	Normal distribution	1	Excess contribution	2	Disability	3	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.)	4	Prohibited transaction	5	Death distribution after the year of death to a nonspouse beneficiary. (Do not use for a distribution to an estate.)	6
Category	Code																
Normal distribution	1																
Excess contribution	2																
Disability	3																
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.)	4																
Prohibited transaction	5																
Death distribution after the year of death to a nonspouse beneficiary. (Do not use for a distribution to an estate.)	6																
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 HAS. 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. Issuers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.														
723-734	State Income Tax Withheld	12	The payment amount must be right justified, and unused positions must be zero-filled. State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified, and unused positions must be zero-filled.														

(25) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-SA(continued)

Field Position	Field Title	Length	General Field Description
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified, and unused positions must be zero-filled.
747-748	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
544	545	546	547	548	549
Blank	Special Data Entries	State Income Tax Withheld	Local Income Tax Withheld	Blank	Blank or CR/LF
550-662	663-722	723-734	735-746	747-748	749-750

(26) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-SB

Field Position	Field Title	Length	General Field Description
544-662	Blank	119	Enter blanks.
663-701	Issuers Information	39	Enter Issuer's contact name.
702-748	Blank	47	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

Blank	Issuers Information	Blank	Blank or CR/LF
544-662	663-701	702-748	749-750

(27) Payee "B" Record - Record Layout Positions 544-750 for Form 3921

Field Position	Field Title	Length	General Field Description
544-546	Blank	3	Enter blanks.
547-554	Date Option Granted	8	Required. Enter the date the option was granted in YYYYMMDD format (for example, January 5, 2021, would be 20210105).
555-562	Date Option Exercised	8	Required. Enter the date the option was exercised in YYYYMMDD format (for example, January 5, 2021, would be 20210105).
563-570	Number of Shares Transferred	8	Required. Enter the number of shares transferred. Report whole numbers only, using standard rounding rules as necessary. Right justify the information and fill unused positions with zeros.
571-574	Blank	4	Enter blanks.
575-614	If Other Than Transferor Information	40	Enter other than transferor information, left justify the information and fill unused positions with blanks.
615-662	Blank	48	Enter blanks.

(27) Payee "B" Record - Record Layout Positions 544-750 for Form 3921 (continued)

Field Position	Field Title	Length	General Field Description
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. Issuers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-748	Blank	26	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

Payee "B" Record - Record Layout Positions 544-750 for Form 3921

Blank	Date Option Granted	Date Option Exercised	Number of Shares Transferred	Blank	If Other Than Transferor Information
544-546	547-554	555-562	563-570	571-574	575-614
Blank	Special Data Entries	Blank	Blank or CR/LF		
615-662	663-722	723-748	749-750		

(28) Payee "B" Record - Record Layout Positions 544-750 for Form 3922

Field Position	Field Title	Length	General Field Description
544-546	Blank	3	Enter blanks.
547-554	Date Option Granted to Transferor	8	Required. Enter the date the option was granted to the transferor in YYYYMMDD format (for example, January 5, 2021, would be 20210105).
555-562	Date Option Exercised by Transferor	8	Required. Enter the date the option was exercised by the transferor YYYYMMDD format (for example, January 5, 2021, would be 20210105).
563-570	Number of Shares Transferred	8	Required. Enter the number of shares transferred. Report whole numbers only, using standard rounding rules as necessary. Right justify the information and fill unused positions with zeros.
571-578	Date Legal Title Transferred by Transferor	8	Required. Enter the date the legal title was transferred by the transferor as YYYYMMDD (for example, January 5, 2021, would be 20210105). Otherwise, enter blanks.
579-662	Blank	84	Enter blanks.

Field Position	Field Title	Length	General Field Description
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. Issuers should contact the state or local revenue departments for filing requirements. If field is not used, enter blanks.
723-748	Blank	26	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

Payee "B" Record - Record Layout Positions 544-750 for Form 3922

Blank	Date Option Granted to Transferor	Date Option Exercised by Transferor	Number of Shares Transferred	Date Legal Title Transferred by Transferor	Blank
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544-546

547-554

555-562

563-570

571-578

579-662

Special Data Entries	Blank	Blank or CR/LF
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663-722

723-748

749-750

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

Field Position	Field Title	Length	General Field Description
544-546	Blank	3	Enter blanks.
547	IRA Indicator (Individual Retirement Account)	1	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	SEP Indicator (Simplified Employee Pension)	1	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	SIMPLE Indicator (Savings Incentive Match Plan for Employees)	1	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	Roth IRA Indicator	1	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	Enter “1” (one) if reporting RMD for 2021. Otherwise, enter a blank.
552-555	Year of Postponed Contribution	4	Enter the year in YYYY format. Otherwise, enter blanks.

(29) Payee "B" Record - Record Layout Positions 544-750 for Form 5498 (continued)

Field Position	Field Title	Length	General Field Description												
556-557	Postponed Contribution Code	2	<p>Required, if applicable. Enter the code from the table below. Right justify. Otherwise, enter blanks.</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>Federally Designated Disaster Area</td> <td>FD</td> </tr> <tr> <td>Public Law</td> <td>PL</td> </tr> <tr> <td>Executive Order</td> <td>EO</td> </tr> <tr> <td>Rollovers of qualified plan loan offset amounts</td> <td>PO</td> </tr> <tr> <td>For participants who have certified that the rollover contribution is late because of an error on the part of a financial institution, death, disability, hospitalization, incarceration, restrictions imposed by a foreign country, postal error, or other circumstance listed in Section 3.02(2) of Rev. Proc. 2016-47 or other event beyond the reasonable control of the participant.</td> <td>SC</td> </tr> </tbody> </table>	Category	Code	Federally Designated Disaster Area	FD	Public Law	PL	Executive Order	EO	Rollovers of qualified plan loan offset amounts	PO	For participants who have certified that the rollover contribution is late because of an error on the part of a financial institution, death, disability, hospitalization, incarceration, restrictions imposed by a foreign country, postal error, or other circumstance listed in Section 3.02(2) of Rev. Proc. 2016-47 or other event beyond the reasonable control of the participant.	SC
Category	Code														
Federally Designated Disaster Area	FD														
Public Law	PL														
Executive Order	EO														
Rollovers of qualified plan loan offset amounts	PO														
For participants who have certified that the rollover contribution is late because of an error on the part of a financial institution, death, disability, hospitalization, incarceration, restrictions imposed by a foreign country, postal error, or other circumstance listed in Section 3.02(2) of Rev. Proc. 2016-47 or other event beyond the reasonable control of the participant.	SC														
558-563	Postponed Contribution Reason	6	<p>Required, if applicable. Enter the federally declared disaster area, public law number or executive order number under which the postponed contribution is being used. Right justify. Otherwise, enter blanks.</p>												
564-565	Repayment Code	2	<p>Required. Enter the two-character alpha Repayment Code. Right justify. Otherwise, enter blanks.</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>Qualified Reservist Distribution</td> <td>QR</td> </tr> <tr> <td>Federally Designated Disaster Distribution</td> <td>DD</td> </tr> </tbody> </table>	Category	Code	Qualified Reservist Distribution	QR	Federally Designated Disaster Distribution	DD						
Category	Code														
Qualified Reservist Distribution	QR														
Federally Designated Disaster Distribution	DD														
566-573	RMD Date	8	<p>Enter the date by which the RMD amount must be distributed to avoid the 50% excise tax. Format the date as YYYYMMDD (for example, January 5, 2021, would be 20210105). Otherwise, enter blanks.</p>												
574-575	Codes	2	<p>Equal to one alpha character or two alpha characters or blank. Valid characters are:</p> <ul style="list-style-type: none"> Two-character combinations can consist of A, B, C, D, E, F, and G. Valid character H cannot be present with any other characters. 												

(29) Payee "B" Record - Record Layout Positions 544-750 for Form 5498 (continued)

576-662	Blank	87	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. Issuers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-746	Blank	24	Enter blanks.
747-748	Combined Federal/ State Code	2	Enter the valid CF/SF code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Enter the valid state code. Refer to Part A. Sec. 12, Table 1, Participating States and Codes . Enter blanks for issuers or states not participating in this program.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

Payee "B" Record - Record Layout Positions 544-750 for Form 5498

Blank	IRA Indicator	SEP Indicator	SIMPLE Indicator	Roth IRA Indicator	RMD Indicator
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544-546

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549

550

551

Year of Postponed Contribution	Postponed Contribution Code	Postponed Contribution Reason	Repayment Code	RMD Date	Codes
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552-555

556-557

558-563

564-565

566-573

574-575

Blank	Special Data Entries	Blank	Combined Federal/State Code	Blank or CR/LF
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576-662

663-722

723-746

747-748

749-750

(29) Payee "B" Record - Record Layout Positions 544-750 for Form 5498 (continued)

(30) Payee "B" Record - Record Layout Positions 544-750 for Form 5498-ESA

Field Position	Field Title	Length	General Field Description
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. Issuers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-748	Blank	26	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

Payee "B" Record - Record Layout Positions 544-750 for Form 5498-ESA

Blank	Special Data Entries	Blank	Blank or CR/LF
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544-662

663-722

723-748

749-750

(31) Payee "B" Record - Record Layout Positions 544-750 for Form 5498-SA

Field Position	Field Title	Length	General Field Description
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. Issuers should contact the state or local revenue departments for filing requirement. Otherwise, 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
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544-546

547

548

549

550-662

663-722

Blank	Blank or CR/LF
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723-748

749-750

(32) Payee “B” Record - Record Layout Positions 544-750 for Form W-2G

Field Position	Field Title	Length	General Field Description																				
544-546	Blank	3	Enter blanks.																				
547	Type of Wager Code	1	<p>Required. Enter the applicable type of wager code from the table below.</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>Horse racetrack (or off-track betting of a horse track nature)</td> <td align="center">1</td> </tr> <tr> <td>Dog racetrack (or off-track betting of a dog track nature)</td> <td align="center">2</td> </tr> <tr> <td>Jai-alai</td> <td align="center">3</td> </tr> <tr> <td>State-conducted lottery</td> <td align="center">4</td> </tr> <tr> <td>Keno</td> <td align="center">5</td> </tr> <tr> <td>Bingo</td> <td align="center">6</td> </tr> <tr> <td>Slot machines</td> <td align="center">7</td> </tr> <tr> <td>Poker winnings</td> <td align="center">8</td> </tr> <tr> <td>Any other type of gambling winnings</td> <td align="center">9</td> </tr> </tbody> </table>	Category	Code	Horse racetrack (or off-track betting of a horse track nature)	1	Dog racetrack (or off-track betting of a dog track nature)	2	Jai-alai	3	State-conducted lottery	4	Keno	5	Bingo	6	Slot machines	7	Poker winnings	8	Any other type of gambling winnings	9
Category	Code																						
Horse racetrack (or off-track betting of a horse track nature)	1																						
Dog racetrack (or off-track betting of a dog track nature)	2																						
Jai-alai	3																						
State-conducted lottery	4																						
Keno	5																						
Bingo	6																						
Slot machines	7																						
Poker winnings	8																						
Any other type of gambling winnings	9																						
548-555	Date Won	8	<p>Required. Enter the date of the winning transaction in YYYYMMDD format (for example, January 5, 2021, would be 20210105). This is not the date the money was paid, if paid after the date of the race (or game). Don't enter hyphens or slashes.</p>																				
556-570	Transaction	15	<p>Required. 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	If applicable, enter the race (or game) relating to the winning ticket. Otherwise, enter blanks.																				
576-580	Cashier	5	If applicable, enter the initials or number of the cashier making the winning payment. Otherwise, enter blanks.																				
581-585	Window	5	If applicable, enter the window number or location of the person paying the winning payment. Otherwise, enter blanks.																				
586-600	First ID	15	For other than state lotteries, enter the first identification number of the person receiving the winning payment. Otherwise, enter blanks.																				

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

Field Position	Field Title	Length	General Field Description
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. Issuers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries field. The payment amount must be right justified, and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries field. The payment amount must be right justified, and unused positions must be zero-filled.
747-748	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
544-546	547	548-555	556-570	571-575	576-580
Window	First ID	Second ID	Blank	Special Data Entries	State Income Tax Withheld
581-585	586-600	601-615	616-662	663-722	723-734
Local Income Tax Withheld	Blank	Blank or CR/LF			
735-746	747-748	749-750			

Sec. 4 End of Issuer "C" Record

General Field Descriptions

The End of Issuers "C" Record consists of the total number of payees and the totals of the payment amount fields filed for each issuer and/or particular type of return. The "C" Record must follow the last "B" Record for each type of return for each issuer. For each "A" Record and group of "B" Records on the file, there must be a corresponding "C" Record.

The End of Issuer "C" Record is a fixed length of 750 positions. The control fields are each 18 positions in length.

Record Name: End of Issuer "C" Record

Field Position	Field Title	Length	General Field Description
1	Record Type	1	Required. Enter "C."
2-9	Number of Payees	8	Required. Enter the total number of "B" Records covered by the preceding "A" Record. Right justify the information and fill unused positions with zeros.
10-15	Blank	6	Enter blanks.
16-33	Control Total 1	18	Required. Accumulate totals of any payment amount fields in the "B" Records into the appropriate control total fields of the "C" Record. Control totals must be right justified and unused control total fields zero-filled. All control total fields are 18 positions in length. Each payment amount must contain U.S. dollars and cents. The right-most two positions represent cents in the payment amount fields. Don't enter dollar signs, commas, decimal points, or negative payments, except those items that reflect a loss on Form 1099-B, 1099-OID, or 1099-Q. Positive and negative amounts are indicated by placing a "+" (plus) or "-" (minus) sign in the left-most position of the payment amount field.
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	
304-321	Control Total H	18	
322-339	Control Total J	18	
340-499	Blank	160	Enter blanks.

Record Name: End of Issuer "C" Record (continued)

Field Position	Field Title	Length	General Field Description
500-507	Record Sequence Number	8	Required. Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "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 increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002," the first "B" Record, "00000003," the second "B" Record, "00000004" and so on until the final record of the file, the "F" Record.
508-748	Blank	241	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

End of Issuer "C" Record - Record Layout

Record Type	Number of Payees	Blank	Control Total 1	Control Total 2	Control Total 3
1	2-9	10-15	16-33	34-51	52-69

Control Total 4	Control Total 5	Control Total 6	Control Total 7	Control Total 8	Control Total 9
70-87	88-105	106-123	124-141	142-159	160-177

Control Total A	Control Total B	Control Total C	Control Total D	Control Total E	Control Total F
178-195	196-213	214-231	232-249	250-267	268-285

Control Total G	Control Total H	Control Total J	Blank	Record Sequence Number	Blank
286-303	304-321	322-339	340-499	500-507	508-748

Blank or CR/LF

749-750

Sec. 5 State Totals “K” Record

General Field Descriptions

The State Totals “K” Record is a summary for a given issuer and a given state and used only when state reporting approval has been granted. Refer to **Part A. Sec. 12, Combined Federal/State Filing Program (CF/SF)**.

Submit a separate “K” Record for each state being reported. The “K” Record is a fixed length of 750 positions. The control total fields are each 18 positions in length.

The “K” Record contains the total number of payees and the total of the payment amount fields filed by a given issuer for a given state. The “K” Record(s) must be written after the “C” Record for the related “A” Record. Refer to Part C, File Format Diagram. Example: If a issuer 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.

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

Field Position	Field Title	Length	General Field Description
1	Record Type	1	Required. Enter “K.”
2-9	Number of Payees	8	Required. Enter the total number of “B” Records being coded for this state. Right justify the information and fill unused positions with zeros.
10-15	Blank	6	Enter blanks.
16-33	Control Total 1	18	Required. 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. Control totals must be right justified and fill unused positions with zeros. All control total fields are eighteen positions in length. Don’t enter dollar signs, commas, decimal points, or negative payments, except those items that reflect a loss on Form 1099-B or 1099-OID. 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	
304-321	Control Total H	18	
322-339	Control Total J	18	
340-499	Blank	160	Enter blanks.

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

Field Position	Field Title	Length	General Field Description
500-507	Record Sequence Number	8	Required. Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "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 increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002," the first "B" Record, "00000003," the second "B" Record, "00000004" and so on through the final record of the file, the "F" Record.
508-706	Blank	199	Enter blanks.
707-724	State Income Tax Withheld Total	18	Aggregate totals of the state income tax withheld field in the Payee "B" Records. Otherwise, enter blanks. (This field is for the convenience of filers.)
725-742	Local Income Tax Withheld Total	18	Aggregate totals of the local income tax withheld field in the Payee "B" Records. Otherwise, enter blanks. (This field is for the convenience of filers.)
743-746	Blank	4	Enter blanks.
747-748	Combined Federal/ State Code	2	Required. Enter the CF/SF code assigned to the state which is to receive the information. Refer to Part A. Sec. 12, Table 1, Participating States and Codes.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

Record Type	Number of Payees	Blank	Control Total 1	Control Total 2	Control Total 3
1	2-9	10-15	16-33	34-51	52-69
Control Total 4	Control Total 5	Control Total 6	Control Total 7	Control Total 8	Control Total 9
70-87	88-105	106-123	124-141	142-159	160-177
Control Total A	Control Total B	Control Total C	Control Total D	Control Total E	Control Total F
178-195	196-213	214-231	232-249	250-267	268-285
Control Total G	Control Total H	Control Total J	Blank	Record Sequence Number	Blank
286-303	304-321	322-339	340-499	500-507	508-706
State Income Tax Withheld Total	Local Income Tax Withheld Total	Blank	Combined Federal/State Code	Blank or CR/LF	
707-724	725-742	743-746	747-748	749-750	

Sec. 6 End of Transmission "F" Record

General Field Descriptions

The End of Transmission "F" Record is a summary of the number of issuers/payees in the entire file. This record must be written after the last "C" Record (or last "K" Record, when applicable) of the entire file.

The "F" Record is a fixed record length of 750 positions.

Field Position	Field Title	Length	General Field Description
1	Record Type	1	Required. Enter "F."
2-9	Number of "A" Records	8	Enter the total number of Issuer "A" Records in the entire file. Right justify the information and fill unused positions with zeros or enter all zeros.
10-30	Zero	21	Enter zeros.
31-49	Blank	19	Enter blanks.

Record Name: End of Transmission "F" Record (continued)

Field Position	Field Title	Length	General Field Description
50-57	Total Number of Payees	8	If this total was entered in the "T" Record, this field may be blank filled. Enter the total number of Payee "B" Records reported in the file. Right justify the information and fill unused positions with zeros.
58-499	Blank	442	Enter blanks.
500-507	Record Sequence Number	8	Required. Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "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 increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002," the first "B" Record, "00000003," the second "B" Record, "00000004" and so on until the final record of the file, the "F" Record.
508-748	Blank	241	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

End of Transmission "F" Record - Record Layout

Record Type	Number of "A" Records	Zero	Blank	Total Number of Payees	Blank
-------------	-----------------------	------	-------	------------------------	-------

1

2-9

10-30

31-49

50-57

58-499

Record Sequence Number	Blank	Blank or CR/LF
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500-507

508-748

749-750

Part D. | Extension of Time

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Sec. 1 Extension of Time

.01 Application for Extension of Time to File Information Returns (30-day automatic)

An application for extension of time to file information returns covered by **Form 8809** must be filed by the due date of the return for which the extension is being requested. A separate extension application is required for each issuer/filer.

Form W-2 and Form 1099-NEC reporting Nonemployee Compensation can only request a non-automatic extension of time and must be filed on paper Form 8809. An automatic 30-day extension is not available. Treasury Decision (TD) 9838.

The IRS encourages the issuer/filer community to utilize electronic filing via the FIRE production system (options listed below) in lieu of the paper Form 8809. There are three methods for filing a request for an extension of time to file information returns:

Method	How To	Notification
<p>Electronic File Transmission</p> <p>Note: A TCC is required. Refer to Part B. Sec. 1, Information Returns (IR) Application for Transmitter Control Code (TCC)</p>	<p>A request for an extension of time to file information returns may be filed electronically by transmitting an electronic extension file. Files must be formatted based on the Extension of Time Record Layout. Scanned or PDF documents will not be accepted.</p> <p>Note: This option cannot be used to request non-automatic extension for Form W-2. or Form 1099-NEC, and additional 30-day extensions. Refer to Form 8809 Instructions.</p>	<p>Transmitters requesting an extension of time via an electronic file will receive the file status results online.</p>
<p>Online submission of Extension of Time to File Information Returns</p>	<p>Fill-in Form 8809 may be completed online via the FIRE Production System at https://fire.irs.gov/. From the Main Menu click “Extension of Time Request” and then click “Fill-in Extension Form.” To complete the submission, enter your valid 10-digit PIN.</p> <p>Refer to Part B. Sec. 4, Connecting to FIRE.</p> <p>Note: This option cannot be used to request non-automatic extensions for Forms W-2 or Form 1099-NEC an additional 30-day extensions. Refer to Form 8809 Instructions.</p>	<p>Forms 8809 completed online receive an instant acknowledgement on screen if forms are completed properly and timely.</p>
<p>Paper submissions of Form 8809, Application for Extension of Time to File Information Returns</p>	<p>Form 8809 is available on https://www.irs.gov/forms-pubs.</p> <ul style="list-style-type: none"> • Extension requests submitted on an obsolete Form 8809 will not be accepted. • Mailing address: Department of the Treasury Internal Revenue Service Ogden, UT 84201-0209 • Faxing is no longer an option. 	<p>Approval letters will not be issued for automatic and additional 30-day extension requests and non-automatic extension requests. Issuer/filer will receive incomplete or denial letters when applicable.</p>

Sec. 1 Extension of Time(continued)

Electronic file processing results will be sent via email if a valid email address was provided on the "Verify Your Filing Information" screen. If you're using email filtering software, configure software to accept email from **fire@irs.gov** and **irs.e-helpmail@irs.gov**.

If the request for an extension of time to file an information return is received beyond the due date of the information return, the request will be denied. For more information on extension requests and requesting an additional extension of time, see **Form 8809**, Application for Extension of Time to File Information Returns.

For information on Additional Extension of Time and Extension of Time for Recipient Copies of Information Returns, see Part M. of the **General Instructions for Certain Information Returns**.

You may request an extension of time to furnish the statements by faxing a letter to:

Internal Revenue Service
Technical Services Operation
Attn: Extension of Time Coordinator
Fax: 877-477-0572 (International: 304-579-4105)

The letter must include (a) issuer name, (b) issuer TIN, (c) issuer 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 issuer or authorized agent. Your request must be received no later than the date the statements are due to the recipients. If approved, an extension will allow a maximum of 30 extra days to furnish the recipient statements.

To create the file used to submit extensions of time via electronic file transmission method, the transmitter must have an active Transmitter Control Code (TCC) and submit files containing only one TCC.

Extension of Time requests submitted through the FIRE System (Production and Test) will require the entry of your FIRE account PIN.

Note: An alert will post on the FIRE webpage indicating the system is available and you may transmit extension requests. Don't electronically transmit tax year 2021 extension requests prior to the alert posting.

Sec. 1 Extension of Time(continued)

.02 Extension of Time Record Layout

The following Record Layout contains the specifications to create a file to transmit extensions of time requests electronically that include:

- Required 200-byte format.
- General Field Description with information to assist in completing each field.

Record Layout for Extension of Time

Field Position	Field Title	Length	General Field Description
1-5	Transmitter Control Code	5	Required. Enter the five-character alphanumeric Transmitter Control Code (TCC) issued by the IRS. Only one TCC per file is acceptable.
Note: Positions 6 through 187 should contain information about the issuer for whom the extension of time to file is being requested. Don't enter transmitter information in these fields.			
6-14	Issuers TIN	9	Required. Enter the valid nine-digit EIN or SSN assigned to the issuer. Don't enter blanks, hyphens, or alpha characters. All zeros, ones, twos, etc., will have the effect of an incorrect TIN.
15-54	Issuers Name	40	Required. Enter the name of the issuer whose TIN appears in positions 6-14. Left justify the information and fill unused positions with blanks.
55-94	Second Issuers Name	40	Required. If additional space is needed, this field may be used to continue name line information. Otherwise, enter blanks. Example: c/o First National Bank. Left justify information and fill unused positions with blanks.
95-134	Issuers Address	40	Required. Enter the issuer's address. The street address should include the number, street, apartment, suite number, or P.O. Box if mail is not delivered to a street address. Left justify information and fill unused positions with blanks.
135-174	Issuers City	40	Required. Enter the issuer's city, town, or post office. Left justify information and fill unused positions with blanks.
175-176	Issuers State	2	Required. Enter the issuer's valid U.S. Postal Service state abbreviation. Refer to Part A. Sec. 13, Table 2, State & U.S. Territory Abbreviations.

Record Layout for Extension of Time (continued)

Field Position	Field Title	Length	General Field Description																		
177-185	Issuers ZIP Code	9	Required. Enter the issuer's ZIP Code. If using a five-digit ZIP Code, left justify the information and fill unused positions with blanks. Numeric characters only.																		
186	Document Indicator (See Note)	1	<p>Required. From the table below, enter the appropriate document code that indicates the form for which an extension of time is being requested.</p> <table border="1"> <thead> <tr> <th>Document</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>1097-BTC, 1098, 1098-C, 1098-E, 1098-F, 1098-T, 1098-Q, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LTC, 1099-LS, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 1099-SA, 1099-SB, 3921, 3922, or W-2G</td> <td align="center">2</td> </tr> <tr> <td>5498</td> <td align="center">3</td> </tr> <tr> <td>1042-S</td> <td align="center">4</td> </tr> <tr> <td>8027</td> <td align="center">5</td> </tr> <tr> <td>5498-SA</td> <td align="center">6</td> </tr> <tr> <td>5498-ESA</td> <td align="center">7</td> </tr> <tr> <td>1095-B</td> <td align="center">8</td> </tr> <tr> <td>1094/1095-C</td> <td align="center">9</td> </tr> </tbody> </table> <p>Note 1: 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 issuer, 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 issuer, submit one record with "2" coded in this field.</p>	Document	Code	1097-BTC, 1098, 1098-C, 1098-E, 1098-F, 1098-T, 1098-Q, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LTC, 1099-LS, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 1099-SA, 1099-SB, 3921, 3922, or W-2G	2	5498	3	1042-S	4	8027	5	5498-SA	6	5498-ESA	7	1095-B	8	1094/1095-C	9
Document	Code																				
1097-BTC, 1098, 1098-C, 1098-E, 1098-F, 1098-T, 1098-Q, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LTC, 1099-LS, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 1099-SA, 1099-SB, 3921, 3922, or W-2G	2																				
5498	3																				
1042-S	4																				
8027	5																				
5498-SA	6																				
5498-ESA	7																				
1095-B	8																				
1094/1095-C	9																				

Record Layout for Extension of Time (continued)

Field Position	Field Title	Length	General Field Description
187	Foreign Entity Indicator	1	Enter "X" if the issuer is a foreign entity.
188-198	Blank	11	Enter blanks.
199-200	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

Extension of Time Record Layout

Transmitter Control Code	Issuers TIN	Issuers Name	Second Issuers Name	Issuers Address	Issuers City
1-5	6-14	15-54	55-94	95-134	135-174
Issuers State	Issuers ZIP Code	Document Indicator	Foreign Entity Indicator	Blank	Blank or CR/LF
175-176	177-185	186	187	188-198	199-200

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Part E. | Exhibits

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Exhibit 1 Name Control

The “B” record includes a field in the payee records titled, “Name Control” in which the first four characters of the payee’s last name are to be entered by the filer. If filers are unable to determine the first four characters of the last name, the Name Control Field may be left blank.

It is important to submit the “B” record with an accurate Name Control as it facilitates the identification of the payee within the IRS programs. The guidelines below are broken into organization type.

Individuals

A name control for an individual is generally the first four characters of the last name on the information return.

- The name control consists of four alpha and/or numeric characters.
- The hyphen (-) or a blank space are the only special characters allowed in the name control. These characters cannot be in the first position of the name control.
- The name control can have less, but no more than four characters. Blanks may be present only as the last three positions of the name control.
- If an individual has a hyphenated last name, the name control is the first four characters from the first of the two last names.
- For joint returns, regardless of whether the payees use the same or different last names, the name control is the first four characters of the primary payee’s last name.

Examples – Individuals

Name	Name Control
Ralph <u>Teak</u>	TEAK
Dorothy <u>Willow</u>	WILL
Joe <u>McCedar</u>	MCCE
Brandy <u>Cedar</u> -Hawthorn	CEDA
Victoria <u>Windsor</u> -Maple	WIND
Joseph <u>Ash</u> & Linda Birch	ASH
Edward & Joan <u>Maple</u>	MAPL

Exhibit 1 Name Control(continued)

Sole Proprietor

- A sole proprietor must always use his/her individual name as the legal name of the business for IRS purposes.
- The name control consists of four alpha and/or numeric characters.
- The name control can have less, but no more than four characters.
- The hyphen (-) or a blank space are the only special characters allowed in the name control. These characters cannot be in the first position of the name control.
- When the taxpayer has a true name and a trade name, the name control is the first four characters of the individual's last name.
- When an individual's two last names are hyphenated, the name control is the first four characters of the first last name.

Examples – Sole Proprietor

Name	Name Control	Comment
Arthur P. Aspen Trade Name: Sunshine Restaurant	ASPE	The name control for a sole proprietor's name is the first four significant characters of the last name.
Maiden Name: Jane Smith Married Name: Jane Smith Jones	JONE	When two last names are used but aren't hyphenated, the name control is the first four characters of the second last name.
Jane Smith-Jones	SMIT	
Elena de la Rosa	DELA	The Spanish phrases "de", "De", "del", and "de la" are part of the name control.
Juan Garza Morales	GARZ	For Spanish names, when an individual has two last names, the name control is the first four characters of the first last name.
Maria Lopez Moreno	LOPE	
Sunny Ming Lo	LO	For last names that have only two letters the last two spaces will be "blank." Blanks may be present only as the last three positions of the name control.
Kim Van Nguyen	NGUY	Vietnamese names will often have a middle name of Van (male) or Thi (female).

Exhibit 1 Name Control(continued)

Partnerships

The name control for a partnership will usually result in the following order of selection:

1. For businesses “doing business as” (dba) or with a trade name, use the first four characters of the dba or trade name.
2. If there is no business or trade name, use the first four characters of the partnership name (even if it is an individual’s name, such as in a law firm partnership).
3. Online receipt of EINs generates separate rules for the name control of partnerships.
4. Whether received online or via paper, if the first word is “The,” disregard it unless it is followed by only one other word.
5. If the EIN was assigned online (the EIN will begin with one of the following two digits:20, 26, 27, 45, 46, 47, 81, 82, 83, 84, 85 or 86), then the name control for a partnership is developed using the first four characters of the primary name line.
6. If the first two digits of the EIN are other than 20, 26, 27, 45, 46, 47, 81, 82, 83, 84, 85 or 86 the name control for a partnership results from the trade or business name of the partnership. If there is no trade or business name, a name control results from the first four letters of a partnership name. In the case of a list of partners followed by the word partnership or an abbreviation thereof, use the last name of the first partner on the original **Form SS-4**, Application for Employer Identification Number.

Examples – Partnerships

Name	Name Control
Rosie’s Restaurant	ROSI
Burgandy_Olive & Cobalt_Ptrs	BURG
The Hemlock	THEH
John Willow and James Oak Partnership (EIN assigned online)	JOHN
A.S. Green_(The) Oak Tree	OAKT
K.L. Black & O. H. Brown	BLAC
Bob Orange and Carol Black_ et al. Prs. Dba The Merry Go Round	MERR

Exhibit 1 Name Control(continued)

Corporations

The name control for a corporation is the first four significant characters of the corporate name.

Examples – Corporations

Name	Name Control	Comment
The Meadowlark Company	MEAD	Omit the word “The” when followed by more than one word.
The Flamingo	THEF	Include the word “The” in the name control when followed by only one word.
George Giraffe PSC	GEOR	Corporate name control rules apply if an individual name contains the abbreviations PC (Professional Corporation), SC (Small Corporation), PA (Professional Association), PS (Professional Service), or PSC (Personal Service Corporation).
Kathryn Canary Memorial Foundation	KATH	When the organization name contains the words “Fund” or “Foundation”, corporate name control rules apply.
Barbara J. Zinnia ZZ Grain	ZZGR	When an individual name and a corporate name appear, the name control is the first four characters of the corporation name.

Exhibit 1 Name Control(continued)

Estates, Trusts, and Fiduciaries

The name control for estates is the first four characters of the last name of the decedent. The last name of the decedent must have the word "Estate" after the first four characters in the primary name line.

The name control for trusts and fiduciaries results in the following:

1. Name controls for individual trusts are created from the first four characters of the individual's last name.
2. For corporations set up as trusts, use the first four characters of the corporate name.
3. There are separate rules for the name control of trusts, depending on whether the EIN is an online assignment.
4. If the EIN is assigned online (the EIN will begin with one of the following two digits: 20, 26, 27, 45, 46, 47, 81, 82, 83, 84, 85 or 86), then the name control is developed using the first four characters of the first name on the primary name line. Ignore leading phrases such as "Trust for" or "Irrevocable Trust."
5. If the first two digits of the EIN are other than 20, 26, 27, 45, 46, 47, 81, 82, 83, 84, 85 or 86, then the name control for a trust or fiduciary account results from the name of the person in whose name the trust or fiduciary account is established.

Examples - Estates, Trusts, and Fiduciaries

Name	Name Control
Howard J. Smith Dec'd Howard J Smith, Estate	SMIT
Howard J. Smith Dec'd Howard J Smith, Estate (EIN assigned online)	HOWA
Michael T Azalea Revocable Trust Michael T Azalea Rvoc Tr	AZAL
Sunflower Company Employee Benefit Trust Sunflower Company Employee Benefit Trust	SUNF
Jonathan Periwinkle Memory Church Irrevocable Trust (EIN assigned online)	PERI
Trust for the benefit of Bob Jones (EIN assigned online)	BOBJ
Trust for the benefit of Bob Jones	JONE

Exhibit 1 Name Control(continued)

Estates, Trusts, and Fiduciaries

The name control for estates is the first four characters of the last name of the decedent. The last name of the decedent must have the word "Estate" after the first four characters in the primary name line.

The name control for trusts and fiduciaries results in the following:

1. Name controls for individual trusts are created from the first four characters of the individual's last name.
2. For corporations set up as trusts, use the first four characters of the corporate name.
3. There are separate rules for the name control of trusts, depending on whether the EIN is an online assignment.
4. If the EIN is assigned online (the EIN will begin with one of the following two digits: 20, 26, 27, 45, 46, 47, 81, 82, 83, 84, 85 or 86), then the name control is developed using the first four characters of the first name on the primary name line. Ignore leading phrases such as "Trust for" or "Irrevocable Trust."
5. If the first two digits of the EIN are other than 20, 26, 27, 45, 46, 47, 81, 82, 83, 84, 85 or 86, then the name control for a trust or fiduciary account results from the name of the person in whose name the trust or fiduciary account is established.

Examples - Estates, Trusts, and Fiduciaries

Name	Name Control
Howard J. Smith Dec'd Howard J Smith, Estate	SMIT
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Sunflower Company Employee Benefit Trust Sunflower Company Employee Benefit Trust	SUNF
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Trust for the benefit of Bob Jones (EIN assigned online)	BOBJ
Trust for the benefit of Bob Jones	JONE

Exhibit 2 Publication 1220 Tax Year 2021 Revision Updates

Date	Location	Update
		No updates at this time.

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