

Important Information

- The deadline for filing magnetic media information is **February 29, 2000**.
- Three document specific/distribution codes were deleted and one document specific/distribution code was added in the Payee "B" record.
- Payee "B" 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.
- Please follow the Connecticut specifications for record layouts.
- DRS requires external media labels. Transmitters must create their own external label. (See Appendix A.)
- Technical requirements sections for Tape/Cartridge and Diskette filings are described separately.
- DRS does **not** accept 5 1/4" and 8" diskettes.
- DRS does **not** accept 3490 cartridges.
- DRS does **not** accept backup or compressed files.
- DRS does **not** participate in the federal program for electronic filing.

Included in this booklet:

- Questions & Answers Section
- Forms for magnetic media Forms 1099 and W-2G filing



STATE OF CONNECTICUT Department of Revenue Services

IP 99 (25), Annual Informational Returns on Magnetic Media

1999 Connecticut Magnetic Media Filing Requirements

For Federal Forms 1099-MISC, 1099-R, 1099-S & W-2G

**Magnetic media publications are
now available on the Internet:
www.state.ct.us/drs**

Questions & Answers

Connecticut Magnetic Media Filing of Federal Forms W-2G, 1099-MISC, 1099-R and 1099-S

1. Which nonpayroll informational returns are required to be filed with the State of Connecticut Department of Revenue Services (DRS)?
 - A. Federal Forms 1099-MISC and W-2G are required, whether or not Connecticut income tax was withheld. Federal Forms 1099-R are required **only** if Connecticut income tax was withheld. Federal Forms 1099-S pertaining to Connecticut real estate transactions must be filed with DRS.
2. Who is required to file on magnetic media with DRS?
 - A. A payer who is required by the Internal Revenue Service (IRS) to file copies of federal Forms W-2G, 1099-MISC, 1099-R or 1099-S on magnetic media must file these forms on magnetic media with DRS. However a payer who files 24 or fewer Forms W-2G or 1099 with DRS is excused from the magnetic media filing for that particular type of informational return without obtaining a waiver.
3. Were there any technical changes in the magnetic media specifications for 1999?
 - A. Yes. The Payee "B" Record was changed. Three document specific/distribution codes were deleted and one document specific/distribution code was added.
4. Are DRS's magnetic media filing specifications the same as the Federal specifications?
 - A. No. DRS does not require the filing of the State Totals "K" Record. Also, many fields are not required by DRS. These are indicated by "N/A. Enter blanks."
5. How will extraneous records be treated?
 - A. Information records not required by DRS will be ignored.
6. What magnetic media are acceptable to DRS?
 - A. Tape — ½ inch tape [800, 1600 or 6250 bytes per inch (BPI)]
Cartridge — 3480 IBM compatible [38000 characters per inch (CPI)]
Diskette — 3 1/2 inch IBM/PC compatible [double density or high density]
DRS does **not** accept 5 1/4 and 8 inch diskettes and 3490 cartridges.
7. What DRS forms should accompany the magnetic media?
 - A. One **Form CT-4804**, *Transmittal of Informational Returns Reported Magnetically*, and Forms **CT-4802**, *Continuation of Transmittal of Informational Returns Reported Magnetically*, if applicable, per transmitter and one **Form CT-1096**, *1999 Connecticut Annual Summary and Transmittal of Informational Returns*, per payer.
8. How does a payer request an extension of time to file informational returns on magnetic media?
 - A. DRS may extend the filing deadline for magnetic media filing. To request an extension, a payer must complete and submit **Form CT-8809**, *Request for Extension of Time to File Informational Returns*, on or before the filing deadline. This form is included in this booklet. DRS will only notify payers whose extension requests have been denied.
9. How does a payer request a waiver from filing informational returns on magnetic media?
 - A. DRS may waive the magnetic media filing requirement if hardship is shown by the payer. To request a waiver of the magnetic media filing requirement, a payer must complete and submit **Form CT-8508**, *Request For Waiver of Filing Informational Returns on Magnetic Media*, at least 45 days before the filing deadline. This form is included in this booklet. The payer is **not** exempt from filing paper forms even if DRS grants a waiver from filing on magnetic media. DRS will notify all payers applying for a waiver of the disposition of their request.
10. Will failure to file information returns on magnetic media result in the assessment of penalties?
 - A. Yes. Payers required to file magnetically will be treated as having failed to file even if they file paper forms in lieu of magnetic filing. A penalty of \$5 will be imposed for each statement of payment to another person that a payer fails to file with DRS on magnetic media by the last day of February. The aggregate penalty imposed shall not exceed \$2,000 for any calendar year.
11. Does DRS participate in the Fed/State Combined Filing Program?
 - A. No. DRS does not participate in the Fed/State Combined Filing Program.
12. What does a multi-state filer who participates in the Fed/State Combined Filing Program have to do to comply with Connecticut requirements?
 - A. The business must report Connecticut sourced income only and remove all income from sources outside of Connecticut.

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| Form CT-8809 | <i>..... Request for Extension of Time to File Informational Returns</i> | |
| Form CT-8508 | <i>..... Request for Waiver from Filing Informational Returns on Magnetic Media</i> | |

I. CONNECTICUT MAGNETIC MEDIA REPORTING REQUIREMENTS FOR FORMS 1099-R, 1099-S, 1099-MISC AND W-2G

This booklet contains the specifications and instructions for reporting Form 1099-R, 1099-S, 1099-MISC or W-2G information to the State of Connecticut Department of Revenue Services (DRS) on magnetic media. DRS accepts filings on 1/2" magnetic tape, 3480 cartridges and 3 1/2" diskettes.

There is one format for tape/cartridge reporting and for diskette reporting.

Magnetic Media Reporting Requirements

A payer required by the Internal Revenue Service (IRS) to file copies of federal Forms 1099-R, 1099-S, 1099-MISC or W-2G on magnetic media must file these forms on magnetic media with DRS. However a payer who files 24 or fewer Forms W-2G or 1099 with DRS is excused from filing on magnetic media for that particular type of informational return without obtaining a waiver.

DRS has no application or authorization procedure and does not assign transmitter control codes for informational return magnetic media filing.

Filing Deadline

Informational return files are due the last day of February. If the last day of February falls on a Saturday, Sunday or legal holiday, the next business day is the due date.

Extension of Filing Deadline and Waiver of Filing on Magnetic Media

DRS may waive the magnetic media reporting requirement for a payer if hardship is shown by the payer. To request a waiver, the payer must complete and submit **Form CT-8508, Request for Waiver from Filing Informational Returns on Magnetic Media**, to DRS at least 45 days before the due date of the magnetic media filing. This form is included in this booklet.

DRS may grant a payer an extension of time to file information on magnetic media upon request by the payer. To request an extension, the payer must complete and submit **Form CT-8809, Request for Extension of Time to File Informational Returns**, to DRS on or before the due date of the magnetic media filing. This form is included in this booklet.

Penalties for Late Filing

The penalty for late filing of **Form CT-1096, 1999 Connecticut Annual Summary and Transmittal of Information Returns**, is \$50. Additionally, a penalty of \$5 per statement (up to a total of \$2000 per calendar year) is imposed on payers who fail to provide copies of federal Forms W-2G or 1099 to DRS. Any payer required to file federal Forms W-2G or 1099 on magnetic media with DRS will be subject to penalties if such payer files using paper forms without obtaining a waiver.

Processing Information and Payer Retention Responsibilities

If DRS is unable to process a file, the file will be returned to the transmitter along with an explanation of the problems that were encountered.

DRS will not provide notification when reports are processed; DRS will not return completed magnetic media reports.

DRS requires payers to retain a copy of their W-2G or 1099 data, or to be able to reconstruct the data, for at least four (4) years after the due date of the report. DRS recommends that transmitters retain a backup copy of their magnetic media file for four years.

Test Files

DRS does not accept or process test files.

Corrections

If there is an error in the magnetic media, correct the file and replace the entire file. Complete **Form CT-4804, Transmittal of Informational Returns Reported Magnetically**, and check the box indicating that it is a replacement file. **Form CT-4804** is included in this booklet.

Transmittal Forms

A **Form CT-4804** and **Form CT-4802**, if applicable, for each transmitter and a **CT-1096** for each payer must accompany a magnetic media file. Use the forms provided in this booklet. These forms may be photocopied or computer-generated, provided the declaration is included on the **Form CT-4804**. Complete the forms and submit them with a magnetic media file according to the instructions in Appendix F and on **Form CT-4804**. Boxes 4 and 5 on **Form CT-4804** must agree with the information in the Code A and B records.

Use **Form CT-4804** to identify the transmitter of a magnetic media file and to identify the payer(s) included on the magnetic media files. Be sure to provide the transmitter's FEIN and the name and telephone number of a contact person. **This form must accompany every magnetic media file that is sent to DRS.**

Use of Agent

Payers who use a service to transmit the magnetic media filing are responsible for the accuracy and timeliness of their own informational returns. If a transmitter fails to meet the magnetic media filing requirements, the payer is liable for any penalties imposed by DRS.

Multiple Payer/Multiple Filings

DRS urges transmitters of W-2G, 1099-R, 1099-S or 1099-MISC information to minimize the number of diskettes and the number of files they submit when reporting data for multiple payers or for multiple work sites of a single payer.

See Appendix A for examples of how information from multiple payers or multiple sites can be placed on a single diskette or on one file.

Use of Paper Forms

Payers whose informational data will be submitted on magnetic media must not send the same data to DRS on paper forms.

A penalty may apply if you file paper federal Form W-2G, 1099-R, 1099-S or 1099-MISC when your reports should be filed on magnetic media.

II. DATA RECORD DESCRIPTIONS

A description of the data records used to create magnetic media 1099-R, 1099-S, 1099-MISC and W-2G files follows. Use the information below as well as the list of technical requirements and specifications in the other sections of this publication to prepare 1099-R, 1099-S, 1099-MISC and W-2G filings on magnetic media. See *Section V* for examples of proper record sequence.

These record formats are identical to those published by the IRS in Publication 1220 (Rev. 6-99), *Specifications for Filing Forms 1098, 1099, 5498 and W-2G Magnetically or Electronically*.

A Transmitter “T” record was added as the first record on the file. This record will contain transmitter information from **Form CT-4804**, *Transmittal of Informational Returns Reported Magnetically*. Section III includes formats for the following record types required by DRS. (See *Appendix A*, for proper record sequence).

- “T” Record – Transmitter Record
- “A” Record – Payer Record
- “B” Record – Payee Record
- “C” Record – End of Payer Record
- “F” Record – End of Transmission Record

Transmitter “T” Record identifies the entity transmitting the magnetic media and contains information which is supplied on **Form CT-4804**. It must be the initial record of each file.

Payer “A” Record identifies the institution or person making the payments. The number of Payer “A” Records depends on the number of payers and the different types of returns being reported.

Payee “B” Record contains the payment information from the information returns. The record layout for field positions 1 through 543 is the same for all types of returns. Field positions 544 through 750 vary for each type of return to accommodate special fields for individual forms.

End of Payer “C” Record consists of the total number of payees (“B” Records) and the totals of the payment amount fields filed by a given payer and/or a particular type of return.

End of Transmission “F” Record is the summary of payers (“A” Records) in the entire file. It must be the last record in the file.

There is **no** “K” Record (State Totals) requirement for Connecticut. If included, it will be ignored.

If a submission containing multiple filings (more than one Payer “A” Record on a submission) is returned for correction, make the necessary correction(s) and return the entire submission to DRS.

Punctuation may be used when appropriate. Do not include titles in the payer name. Titles make it difficult for DRS to determine an individual payer’s name and may prevent DRS from properly crediting return data.

If it is impossible to remove a title, then you **must** report the surname first.

Money Amounts

All money (Payment Amount and Control Total) amounts are strictly numeric. They must include both dollars and cents with the **decimal point assumed**. Do not round to the nearest dollar (Example: \$5,500.99 = 00000550099). Do not use any punctuation in any money field.

Negative money amounts are **not** allowed.

Right justify and zero fill all money fields. Enter zeros in a money field that is not applicable.

The magnetic media package must include a **Form CT-4804**, *Transmittal of Informational Returns Reported Magnetically*; continuation forms (**Form CT-4802**), if necessary; and a **Form CT-1096**, *Connecticut Annual Summary and Transmittal of Information Returns*, for every payer.

III. MAGNETIC MEDIA TECHNICAL REQUIREMENTS FOR FEDERAL FORMS 1099-R, 1099-S, 1099-MISC & W-2G

GENERAL

1. An external label must appear on each tape, cartridge and diskette submitted to DRS for processing. (See label instructions in *Appendix A*.)
2. All records in the file must be a fixed length of 750 positions.
3. DRS requires each file to contain data for only one calendar year. Any magnetic media with multiple calendar years will be rejected.
4. Only **UPPER CASE LETTERS** are acceptable on magnetic media.
5. **Do not compress data.**

TAPE/CARTRIDGE SPECIFICATIONS

1. DRS requires data to be written on 1/2" magnetic tape, in the unpacked mode. DRS accepts only tape reels and 3480 cartridges. DRS is not accepting 3490 cartridges at this time.
2. If the tape or cartridge was used previously for other data, it must be degaussed, erased and reformatted before using it for submittal to DRS.
3. DRS accepts **American Standard Code for Information Interchange (ASCII)** and **Extended Binary Coded Decimal Interchange Code (EBCDIC)**. DRS prefers magnetic tape/cartridge recorded in EBCDIC.
4. DRS does not accept multiple tape or cartridge files. DRS requires each tape or cartridge to be a separate file; for example, it must start with a Transmitter "T" Record and end with an End of Transmission "F" Record. (See *Section V*, for proper record sequence).
5. The acceptable recording densities for a tape reel are: 800, 1600, or 6250 bytes per inch (BPI). DRS prefers tape reels recorded at 6250 BPI. The default density for 3480 cartridges is 38000 characters per inch (CPI).
6. The block size must be a multiple of the record length (750). For example, a block size of 32,250 contains 43 records per block. Record length (750) x Number of records per block (43) = Block size (32,250).

Internal labels

DRS accepts a labeled magnetic tape/cartridge file according to the following guidelines. Labels must not contain security encoded bytes. If your system cannot produce the following labels; send a no-label tape/cartridge file, for example, a tape/cartridge file with data records only.

1. DRS accepts tapes/cartridges with IBM OS/VS STANDARD header and trailer labels or tapes/cartridges with no internal labels.
 - (a) If producing a standard label tape, the internal file name is CTTAX followed by two-digit calendar year (for example, CTTAX99.)
2. Transmitters that cannot produce IBM OS/VS STANDARD internal labels or no-label tapes/cartridges may use other labels, as described below.
 - (a) Each segment (record) of a set of labels (for example, VOL1+HDR1+HDR2=a set of header labels) *must contain 80 characters*.
 - (b) Header and trailer labels must be written in the same density as the data records.
 - (c) Header labels must precede data and be separated from the data by one (1) tapemark.
 - (d) Trailer labels must follow the data and must be separated from the data by one (1) tapemark.
 - (e) Two (2) tapemarks must follow the trailer labels.

A tapemark is a one-character physical record. As used on magnetic tape/cartridge, it separates data from internal labels and one data file from another data file. It also indicates end-of-reel.

The hexadecimal value for a tapemark is 13. The decimal value for a tapemark is 19. The octal value for a tapemark is 23.

Never begin a magnetic tape/cartridge with a tapemark; doing so terminates processing.

Separate data from internal labels with ONE (1) tapemark.

Indicate end-of-reel with TWO (2) tapemarks as follows:

1. If using trailer labels, write end-of-reel tapemarks directly after the trailer labels.
2. If using no-label tape, write end-of-reel tapemarks directly after the last block of data.

DISKETTE SPECIFICATIONS

DRS accepts 1099-R, 1099-S, 1099-MISC, and W-2G information recorded only on 3 1/2" MS-DOS compatible diskettes. Data must be recorded in ASCII or EBCDIC character set for MS-DOS 3 1/2" diskettes. See *Section V* for examples of proper record order.

DRS does not accept 5 1/4" or 8" diskettes.

All diskettes should be virus scanned before submission to DRS. If DRS detects a virus, the diskette(s) will be returned unprocessed.

DRS will NOT accept backup or compressed files.

If a diskette was used previously for other data, reformat it before using it for a submittal. Do not make it a bootable disk.

Data **must** be in **UPPER CASE LETTERS**.

Each file must contain 1099-R, 1099-S, 1099-MISC, and W-2G information for a single tax year only. A file containing multiple tax years will be rejected.

Multiple Volume Diskette Files

A multiple volume diskette file is a file for which the number of data records exceeds the capacity of a single diskette, so the data must be continued onto one or more subsequent diskettes, such as volumes. Only volume 1 of a multiple volume diskette file should begin with a Transmission "T" Record. Each volume after volume 1 should begin with the record which properly follows the last record on the preceding volume. For example, if volume 1 ends with a Payer "A" Record, volume 2 should begin with a Payee "B" Record. Only the last volume should end with an End of Transmission "F" Record. No other volume should contain an End of Transmission "F" Record.

External Labels

The external diskette labels for a multiple volume file **MUST** indicate the proper sequence for processing. For example, volume 1 of a 2 volume file would be labeled "VOL 1 of 2;" volume 2 would be labeled "VOL 2 of 2." DRS will reject and return multiple volume files not indicating the proper volume sequence on the external label.

Affix an external label to each diskette. See Appendix A, *Instructions for Preparing an External Magnetic Media Label*.

Requirements for MS-DOS 3 1/2" Diskettes

1. Operating System: DRS requires all 3 1/2" diskettes to be created using an MS-DOS "double density" or "high density" operating system format.

DRS will reject and return any diskettes that are not

MS-DOS compatible. If you do not have an MS-DOS operating system, you may still be able to create an MS-DOS compatible file.

Some operating systems (for example, UNIX, XENIX and APPLE) may have a DOS shell that can be used to create this file. For UNIX/XENIX based systems use DOSCP command to create an MS-DOS compatible file. Check your operating system manual.

2. A diskette must not contain more than one file. If more than one file of 1099-R, 1099-S, 1099-MISC or W-2G information is being submitted, each file must be placed on a separate diskette.

Transmitters of 1099-R, 1099-S, 1099-MISC or W-2G information for multiple payers can avoid creating a separate file and a separate diskette for each return. Review *Section V*, example 3 to see how multiple employers can be combined into one file.

3. Data can be recorded on MS-DOS 3 1/2" diskettes using ASCII or EBCDIC character set.
4. Files sent on MS-DOS 3 1/2" double-sided diskettes **MUST** be formatted to the following densities:
3 1/2" high density 2.0 or 1.44 megabytes; or 3 1/2" double density 720 kilobytes.

Do not compress data.

5. DRS recommends creating files with record delimiters. The following requirements apply when using records delimiters.
 - a) Each record in the file must be followed by a record delimiter except the End of Transmission "F" Record (see 5c below).
 - b) The record delimiter must consist of two characters and those two characters must be carriage return and line feed (CR/LF).
 - c) There must be no CR/LF after the "F" Record. For multi-volume diskette files, there must be no CR/LF after the last record on each diskette.
 - d) Do not place a record delimiter before the first record of the file.
 - e) Do not place more than one record delimiter, for example, more than one carriage-return/line feed combination, following a record.
 - f) Do not place record delimiters after a field within a record.
6. "File Name" for diskette labels is CTTAX followed by two-digit calendar year (for example, CTTAX99.) "DAT" suffix may be used (for example, CTTAX99.DAT).

DRS will reject and return files formatted at a density other than specified above.

IV. PROGRAMMER'S CHECKLIST

General Information:

- You must follow the Connecticut specifications for record layouts.
- If there is an error in your magnetic media or 1099 or W-2G information, correct the file and replace the entire file. Complete **Form CT-4804, Transmittal of Informational Returns Reported Magnetically**, and check the box indicating that it is a replacement file.
- Do not compress data. DRS will **not** accept backup files or compressed data.

Tape/Cartridge Media

- The file **must not** be password protected or contain any security bytes in the header labels.
- Create a tape/cartridge file using tape/cartridge specifications in Section III of this publication.

Diskette Media

- Create a diskette file using diskette specifications in Section III of this publication.
- ASCII or EBCDIC character set on 3 1/2" diskette is acceptable.
- If more than one diskette is needed for one file, number the diskettes in the order in which they must be run ("Vol. 1 of __," "Vol. 2 of __," and so on) on the external labels. Make sure that the first record on each succeeding diskette logically follows the last record of the prior diskette.

Payment (Tax) Year

- Remember to change the Payment Year in positions 2-5 of the Transmitter "T" Record, Payer "A" Record and Payee "B" Record each year the program is run. (Payment Year = the tax year).
- To be in compliance for the year 2000, the payment year must be in a "YYYY" format.
- Never have more than one tax year's 1099-MISC, 1099-R, 1099-S and W-2G in the tape, cartridge or diskette file.

Proper Order Of Records For Files With More Than One Payer

- If a file contains information returns for more than one payer, there must be no Transmitter "T" Record(s) or End of Transmission "F" Record(s) or tape marks between payers. See *Section V*, example 3.

Money Amounts:

- Negative money amounts must not be included in money fields under any circumstances.
- Money fields which are not applicable to your company should be zero filled.
- Report money amounts in dollars and cents without a decimal or dollar sign.
- Money amounts must be in the exact field positions prescribed in the instructions, right justified and zero filled.

V. EXAMPLES OF PROPER RECORD SEQUENCE FOR MAGNETIC MEDIA 1099 INFORMATIONAL RETURNS

| EXAMPLE 1 | EXAMPLE 2 | EXAMPLE 3 |
|--|--|---|
| <p>PAYER FILING OWN 1099 WITH 42 TYPES OF RETURNS</p> <p>T...TRANSMITTER A...PAYER B } 42 PAYEE RECORDS B C...END OF PAYER F...END OF TRANSMISSION</p> | <p>TRANSMITTER FILING 1099 FOR ONE PAYER WITH 42 TYPES OF RETURNS</p> <p>T...TRANSMITTER A...PAYER B } 42 PAYEE RECORDS B C...END OF PAYER F...END OF TRANSMISSION</p> | <p>TRANSMITTER FILING 1099 FOR THREE PAYERS WITH 42, 106 & 89 TYPES OF RETURNS RESPECTIVELY</p> <p>T...TRANSMITTER A...PAYER 1 B } 42 PAYEE RECORDS B C...END OF PAYER 1 A...PAYER 2 B } 106 PAYEE RECORDS B C...END OF PAYER 2 A...PAYER 3 B } 89 PAYEE RECORDS B C...END OF PAYER 3 F...END OF TRANSMISSION</p> |

VI. MAGNETIC MEDIA SPECIFICATIONS

TRANSMITTER “T” RECORD - GENERAL FIELD DESCRIPTIONS

- The Transmitter “T” Record identifies the entity transmitting the magnetic media file and contains information which is supplied on the **Form CT-4804, Transmittal of Informational Returns Reported Magnetically**.
- The Transmitter “T” Record is the first record on each file and is followed by a Payer “A” Record. A file will be returned to the transmitter for replacement if the “T” Record is not present. For transmitters with multiple diskettes, refer to Diskette Specifications in section III.
- The Transmitter “T” Record requires the total number of Payees (“B” Records) being reported. No money or payment amounts are reported in the Transmitter “T” Record.
- For all fields marked “**Required**”, the transmitter must provide the information described under Description and Remarks. For those fields **not** marked “**Required**”, the transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated media position(s) and for the indicated length.
- The Transmitter “T” Record must be followed by the Payer “A” Record, which must be followed with Payee “B” Records; however, the initial record on each file must be a Transmitter “T” Record.
- All records must be a fixed length of **750 positions**.

RECORD NAME: TRANSMITTER “T” RECORD

| Field Position | Field Title | Length | Description and Remarks |
|----------------|----------------------------------|--------|--|
| 1 | Record Type | 1 | Required. Enter “T.” |
| 2-5 | Payment Year | 4 | Required. Enter “1999.” |
| 6 | Prior Year Data Indicator | 1 | DRS does not accept prior year data. Enter a blank. |
| 7-15 | Transmitter’s Identification TIN | 9 | Required. Enter the transmitter’s nine digit Tax Identification Number (TIN). May be an EIN or SSN. |
| 16-20 | Transmitter Control Code | 5 | N/A. Enter blanks. |
| 21-22 | Replacement Alpha Character | 2 | N/A. Enter blanks. |
| 23-27 | Blank | 5 | Enter blanks. |
| 28 | Test File Indicator | 1 | DRS does not accept test files. Enter a blank. |
| 29 | Foreign Entity Indicator | 1 | N/A. Enter a blank. |

| Field Position | Field Title | Length | Description and Remarks |
|---|------------------------------------|---------------|--|
| 30-69 | Transmitter Name | 40 | Required. Enter the name of the transmitter in the manner in which it is used in normal business. Left justify information and fill unused positions with blanks. |
| 70-109 | Transmitter Name (Continuation) | 40 | Enter any additional information that may be part of the name. Left justify information and fill unused positions with blanks. |
| Note: All the information “Required” in Field Positions 110 thru 280 MUST contain the address information where media, which DRS was unable to process, is to be returned. Any correspondence relating to problem media files will also be sent to this address. | | | |
| 110-149 | Company Name | 40 | Required. Enter the name of the company to be associated with the address where correspondence should be sent or media should be returned due to processing problems. |
| 150-189 | Company Name (Continuation) | 40 | Enter any additional information that may be part of the name of the company where correspondence should be sent or media should be returned due to processing problems. |
| 190-229 | Company Mailing Address | 40 | Required. Enter the mailing address where correspondence should be sent or media should be returned in the event DRS is unable to process. |
| 230-269 | Company City | 40 | Required. Enter the city, town, or post office where correspondence should be sent or media should be returned in the event DRS is unable to process. |
| 270-271 | Company State | 2 | Required. Enter the valid U. S. Postal Service state abbreviation for the states. |
| 272-280 | Company 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, Left justify information and fill unused positions with blanks. |
| 281-295 | Blank | 15 | Enter blanks. |
| 296-303 | Total Number of Payees | 8 | Required. Enter the total number of Payee “B” Records reported in the file. Right justify information and fill unused positions with zeros. |
| 304-343 | Contact Name | 40 | Required. Enter name of the person to be contacted if DRS encounters problems with the file. |
| 344-358 | Contact’s Phone Number & Extension | 15 | Required. Enter telephone number of the person to contact regarding magnetic files. Omit hyphens. If no extension is available, left justify information and fill unused positions with blanks. For example, the DRS call site phone number of (860) 297-1040 with extension of 1099 is 86029710401099. |
| 359-360 | Magnetic Tape File Indicator | 2 | Required for magnetic tape/cartridge filer only. Enter the letters “LS” (in uppercase only). Use of this field by filers using other types of media will be acceptable but is not required. |

| Field Position | Field Title | Length | Description and Remarks |
|----------------|----------------------|--------|---|
| 361-375 | Electronic File Name | 15 | N/A. Enter blanks. |
| 376-748 | Blank | 373 | Enter blanks. |
| 749-750 | Blank | 2 | Enter blanks or for ASCII diskette files; optional Carriage Return/Line Feed (CR/LF). |

PAYER "A" RECORD - GENERAL FIELD DESCRIPTIONS

- The Payer "A" Record identifies the institution or person making payments. The Payer "A" Record also provides parameters for the succeeding Payee "B" Records. DRS computer programs rely on the absolute relationship between the parameters and the data fields in the "A" Record and the data fields in the "B" Records to which they apply.
- The number of "A" Records depends on the number of payers and the different types of returns being reported. The payment amounts for one payer and for one type of return should be consolidated under one "A" record if submitted on the same file.
- Do not submit separate "A" Records for each payment amount being reported. For example, if a payer is filing Form 1099-MISC to report Amount Codes 1, 2 and 3, all three amounts should be reported under one "A" Record, not three separate "A" Records. For Payee "B" Records that do not contain payment amounts for all three amount codes, enter zeros for those which have no payment to be reported.
- The second record on the file must be an "A" Record. A transmitter may include "B" Records for more than one payer on a tape/cartridge or diskette. However, **each group** of "B" Records must be preceded by an "A" Record and followed by an End of Payer "C" Record. A single tape/cartridge or diskette may contain different types of returns but the types of returns **must not** be intermingled. A separate "A" Record is required for each payer and each type of return being reported.
- An "A" Record may be blocked with "B" Records; however, the initial record on the file must be a "T" Record followed by an "A" Record. DRS will accept an "A" Record after a "C" Record.
- Do not begin any record at the end of a block or diskette and continue the same record into the next block or diskette.
- For all fields marked "**Required**", the transmitter must provide the information described under Description and Remarks. For those fields not marked "**Required**", a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated media position(s) and for the indicated length.
- All records must be a fixed length of **750 positions**.

RECORD NAME: PAYER "A" RECORD

| Field Position | Field Title | Length | Description and Remarks |
|----------------|--------------|--------|---|
| 1 | Record Type | 1 | Required. Enter "A." |
| 2-5 | Payment Year | 4 | Required. Enter "1999." |
| 6-11 | Blank | 6 | Enter blanks. |
| 12-20 | Payer's TIN | 9 | Required. Must be the valid nine-digit TIN number assigned to the payer. Do not enter blanks, hyphens, or alpha characters. All zeros, ones, twos, etc., will have the effect of an incorrect TIN. |

| Field Position | Field Title | Length | Description and Remarks | | | | | | | | | | |
|----------------|------------------------------|--------|--|----------------|------|-----------|---|--------|---|--------|---|------|---|
| 21-24 | Payer Name Control | 4 | Same as IRS. (See IRS Publication 1220 Rev 6-99.). | | | | | | | | | | |
| 25 | Last Filing Indicator | 1 | Payers should enter a "1" if this indicator is the last year they will file; otherwise, enter a blank . Payers should use this indicator if due to a merger, bankruptcy, etc., they will not be filing information returns under this payer name and TIN in the future (either magnetically or on paper). | | | | | | | | | | |
| 26 | Combined Federal/State Filer | 1 | N/A. Enter a blank | | | | | | | | | | |
| 27 | Type of Return | 1 | Required. Enter the appropriate code from the table below: <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Type of Return</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>1099-MISC</td> <td>A</td> </tr> <tr> <td>1099-R</td> <td>9</td> </tr> <tr> <td>1099-S</td> <td>S</td> </tr> <tr> <td>W-2G</td> <td>W</td> </tr> </tbody> </table> | Type of Return | Code | 1099-MISC | A | 1099-R | 9 | 1099-S | S | W-2G | W |
| Type of Return | Code | | | | | | | | | | | | |
| 1099-MISC | A | | | | | | | | | | | | |
| 1099-R | 9 | | | | | | | | | | | | |
| 1099-S | S | | | | | | | | | | | | |
| W-2G | W | | | | | | | | | | | | |
| 28-39 | Amount Codes | 12 | Required. Enter the appropriate amount code for the type of return being reported. Generally, for each amount code entered in the field, a corresponding payment amount must appear in the Payee "B" Record. | | | | | | | | | | |

Amount Codes
Form 1099-MISC
Miscellaneous
Income

For Reporting Payments on Form 1099-MISC:

| Amount Code | Amount Type |
|-------------|--|
| 1 | Rent (see Note 1) |
| 2 | Royalties (see Note 2) |
| 3 | Prizes, awards, etc. |
| 4 | Federal income tax withheld (backup withholding) |
| 5 | Fishing boat proceeds |
| 6 | Medical and health care payments |
| 7 | Nonemployee compensation |
| 8 | Substitute payments in lieu of dividends or interest |
| A | Crop Insurance Proceeds (see Note 3) |
| B | Excess golden parachute payments |
| C | Gross proceeds paid to an attorney in connection with legal services |

Note 1: If reporting the Direct Sales Indicator **only** (in position 547 of Payee "B" Record), use Type of Return Code A for 1099-MISC in position 27, and Amount Code 1 in position 28 of the Payer "A" Record. All payment amount fields in the Payee "B" Record will contain zeros.

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

Note 3: Amount Code A used to be reported under Amount Code 7 before the Amount Code expansion from nine to twelve.

| Field Position | Field Title | Length | Description and Remarks | | | | | | | | | | | | | | | | | | | | | | |
|----------------|--|--------|---|--------|--|------|-------------|---|---|---|-------------------------------------|---|--|---|--|---|--|---|--|---|-------|---|------------------------------|---|--|
| | Amount Codes | | For Reporting Payments on Form 1099-R: | | | | | | | | | | | | | | | | | | | | | | |
| | Form 1099-R | | | | | | | | | | | | | | | | | | | | | | | | |
| | Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Contracts, etc. (See Note 1) | | <table border="1"> <thead> <tr> <th colspan="2">Amount</th> </tr> <tr> <th>Code</th> <th>Amount Type</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Gross distribution (see Note 2)</td> </tr> <tr> <td>2</td> <td>Taxable amount (see Note 3)</td> </tr> <tr> <td>3</td> <td>Amount in Amount Code 2 eligible for Capital Gain Insurance election</td> </tr> <tr> <td>4</td> <td>Federal income tax withheld (see Note 4)</td> </tr> <tr> <td>5</td> <td>Employee contributions or insurance premiums</td> </tr> <tr> <td>6</td> <td>Net unrealized appreciation in employer's securities</td> </tr> <tr> <td>8</td> <td>Other</td> </tr> <tr> <td>9</td> <td>Total employee contributions</td> </tr> <tr> <td>A</td> <td>Traditional IRA/SEP/SIMPLE distribution (see Note 5)</td> </tr> </tbody> </table> | Amount | | Code | Amount Type | 1 | Gross distribution (see Note 2) | 2 | Taxable amount (see Note 3) | 3 | Amount in Amount Code 2 eligible for Capital Gain Insurance election | 4 | Federal income tax withheld (see Note 4) | 5 | Employee contributions or insurance premiums | 6 | Net unrealized appreciation in employer's securities | 8 | Other | 9 | Total employee contributions | A | Traditional IRA/SEP/SIMPLE distribution (see Note 5) |
| Amount | | | | | | | | | | | | | | | | | | | | | | | | | |
| Code | Amount Type | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | Gross distribution (see Note 2) | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | Taxable amount (see Note 3) | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | Amount in Amount Code 2 eligible for Capital Gain Insurance election | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | Federal income tax withheld (see Note 4) | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | Employee contributions or insurance premiums | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | Net unrealized appreciation in employer's securities | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | Total employee contributions | | | | | | | | | | | | | | | | | | | | | | | | |
| A | Traditional IRA/SEP/SIMPLE distribution (see Note 5) | | | | | | | | | | | | | | | | | | | | | | | | |

Note 1: Additional information may be required in the "B" Record. Refer to positions 547 through 551 of the "B" Record for Form 1099-R.

Note 2: If the payment shown for Amount Code 1 is a total distribution, enter a "1" in position 549 of the "B" Record for Form 1099-R.

Note 3: If the taxable amount cannot be determined enter a "1" in position 547 of the "B" Record. For a traditional IRA\SEP\SIMPLE distribution, generally enter in Payment Amount Field A the same amount entered in Payment Amount Field 1.

Note 4: See IRS 1999 "Instructions for Forms 1099, 1098, 5498, and W-2G" for information concerning Federal income tax withheld for Form 1099-R.

Note 5: For Form 1099-R, generally, report the total amount distributed from an IRA, SEP, or SIMPLE in Payment Amount Field A (IRA\SEP\SIMPLE Distribution), as well as payment Amount Field 1 (Gross Distribution) of the "B" Record. Refer to IRS 1999 "Instructions for Forms 1099, 1098, 5498, and W-2G" for exceptions.

| | Amount Codes | | For Reporting payments on Form 1099-S: | | | | | | | | |
|--------|--|--|---|--------|--|------|-------------|---|-----------------------------------|---|---------------------------------|
| | Form 1099-S | | | | | | | | | | |
| | Proceeds From Real Estate Transactions | | <table border="1"> <thead> <tr> <th colspan="2">Amount</th> </tr> <tr> <th>Code</th> <th>Amount Type</th> </tr> </thead> <tbody> <tr> <td>2</td> <td>Gross proceeds (see Note)</td> </tr> <tr> <td>5</td> <td>Buyer's part of real estate tax</td> </tr> </tbody> </table> | Amount | | Code | Amount Type | 2 | Gross proceeds (see Note) | 5 | Buyer's part of real estate tax |
| Amount | | | | | | | | | | | |
| Code | Amount Type | | | | | | | | | | |
| 2 | Gross proceeds (see Note) | | | | | | | | | | |
| 5 | Buyer's part of real estate tax | | | | | | | | | | |

Note: Include payments of timber royalties made under a "pay-as-cut" contract, reportable under Section 6050N. If timber royalties are being reported, enter "TIMBER" in the description field of the "B" Record.

| | Amount Codes | | For Reporting Payments on Form W-2G: | | | | | | | | | | |
|--------|--------------------------------|--|---|--------|--|------|-------------|---|----------------|---|-----------------------------|---|--------------------------------|
| | Form W-2G | | | | | | | | | | | | |
| | Certain Gambling Winnings | | <table border="1"> <thead> <tr> <th colspan="2">Amount</th> </tr> <tr> <th>Code</th> <th>Amount Type</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Gross winnings</td> </tr> <tr> <td>2</td> <td>Federal income tax withheld</td> </tr> <tr> <td>7</td> <td>Winnings from identical wagers</td> </tr> </tbody> </table> | Amount | | Code | Amount Type | 1 | Gross winnings | 2 | Federal income tax withheld | 7 | Winnings from identical wagers |
| Amount | | | | | | | | | | | | | |
| Code | Amount Type | | | | | | | | | | | | |
| 1 | Gross winnings | | | | | | | | | | | | |
| 2 | Federal income tax withheld | | | | | | | | | | | | |
| 7 | Winnings from identical wagers | | | | | | | | | | | | |

| Field Position | Field Title | Length | Description and Remarks |
|----------------|--|--------|---|
| 40-47 | Blank | 8 | Enter Blanks |
| 48 | Original File Indicator | 1 | Required for original files only. Enter “1” if the information is original data. Otherwise, enter a blank. |
| 49 | Replacement File Indicator | 1 | Required for replacement files only. Enter “1” if the purpose of this file is to replace a file that DRS returned to the transmitter due to errors encountered in processing. This is a file that has not been successfully processed by DRS. Otherwise, enter a blank. |
| 50 | Correction File Indicator | 1 | N/A. Enter a blank. DRS does not accept partial correction. If there is any error in your information returns, correct the error and replace the entire file. |
| 51 | Blank | 1 | Enter a blank. |
| 52 | Foreign Entity Indicator | 1 | N/A. Enter a blank. |
| 53-92 | First Payer Name Line (see Note) | 40 | Required. Enter the name of the payer whose TIN appears in positions 12-20 of the “A” Record. Any extraneous information must be deleted. Left justify information and fill unused positions with blanks. (Filers should not enter a transfer agent’s name in this field. Any transfer agent’s name should appear in the Second Payer Name Field.) |

Note: For Form 1099-S, the “A” Record will reflect the person responsible for reporting the transaction (the filer of the Form 1099-S) and the “B” Record will reflect the seller\transferor.

| 93-132 | Second Payer Name Line | 40 | If the Transfer Agent Indicator (position 133) contains a “1,” this field must contain the name of the transfer (or paying) agent. If the indicator contains a “0,” this field may contain either a continuation of the First Payer Name Line or blanks. Left justify information and fill unused position with blanks. | | | | | | |
|-------------|--|----|---|-------------|----------------|---|---|----------|--|
| 133 | Transfer Agent Indicator | 1 | Required. Identifies the entity in the Second Payer Name Line Field. | | | | | | |
| | | | <table border="0"> <thead> <tr> <th><u>Code</u></th> <th><u>Meaning</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>The entity in the Second Payer Name Line Field is the transfer (or paying) agent.</td> </tr> <tr> <td>0 (zero)</td> <td>The entity shown is not the transfer (or paying) agent (i.e., the Second Payer Name Line Field contains either a continuation of the First Payer Name Line Fields or blanks).</td> </tr> </tbody> </table> | <u>Code</u> | <u>Meaning</u> | 1 | The entity in the Second Payer Name Line Field is the transfer (or paying) agent. | 0 (zero) | The entity shown is not the transfer (or paying) agent (i.e., the Second Payer Name Line Field contains either a continuation of the First Payer Name Line Fields or blanks). |
| <u>Code</u> | <u>Meaning</u> | | | | | | | | |
| 1 | The entity in the Second Payer Name Line Field is the transfer (or paying) agent. | | | | | | | | |
| 0 (zero) | The entity shown is not the transfer (or paying) agent (i.e., the Second Payer Name Line Field contains either a continuation of the First Payer Name Line Fields or blanks). | | | | | | | | |

| Field Position | Field Title | Length | Description and Remarks |
|-----------------------|--------------------------------|---------------|---|
| 134-173 | Payer Shipping Address | 40 | Required. If the Transfer Agent Indicator in position 133 is a "1" (one), enter the shipping address of the transfer (or paying) agent. Otherwise, enter the actual shipping address of the payer. The street address should include number, street, apartment or suite number (or PO Box if mail is not delivered to street address). Left justify information, and fill unused positions with blanks. |
| 174-213 | Payer City | 40 | 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 the city, town, or post office of the payer. Left justify information, and fill unused positions with blanks. Do not enter state and ZIP Code information in this field. |
| 214-215 | Payer State | 2 | Required. Enter the valid U.S. Postal Service state abbreviation for the states. |
| 216-224 | Payer 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, left justify information and fill the unused positions with blanks. |
| 225-239 | Payer Phone Number & Extension | 15 | Enter the payer's phone number and extension. |
| 240-748 | Blank | 509 | Enter blanks. |
| 749-750 | Blank | 2 | Enter blanks or for ASCII diskette files; optional Carriage Return/Line Feed (CR/LF). |

PAYEE “B” RECORD - GENERAL FIELD DESCRIPTIONS

- The Payee “B” Record contains the payment information from the information returns. When filing information returns, the format for the “B” Records will remain constant and is a fixed length of 750 positions. The record layout for field positions 1 through 543 is the same for all types of returns. Field positions 544 through 750 vary for each type of return to accommodate special fields for individual forms. In the “A” Record, the amount codes that appear in the field positions 28 through 39 will be left justified and filled with blanks. In the “B” Record, the filer **must** allow for all twelve Payment Amount Fields. For those fields not used, enter “0s” (zeros). For example, a payer reporting Form 1099-MISC should enter “A” in field position 27 of the “A” Record, Type of Return. If reporting payments for Amount Codes 1, 2, 4, 7, and A, the payer would report field positions 28 through 39 of the “A” Record as “1247Abbbb”. (In this example, “b” denotes blanks. Do not enter the letter “b”). In the “B” Record:
 - Positions 55 through 66 for Payment Amount 1** will represent rents.
 - Positions 67-78 for Payment Amount 2** represent royalties.
 - Positions 79-90 for Payment Amount 3** will be “0s” (zeros).
 - Positions 91-102 for Payment Amount 4** represent Federal income tax withheld.
 - Positions 103-126 for Payment Amount 5 and 6** will be “0s” (zeros).
 - Positions 127-138 for Payment Amount 7** represent nonemployee compensation.
 - Positions 139-162 for Payment Amount 8 and 9** will be “0s” (zeros).
 - Positions 163-174 for Payment Amount A** represent crop insurance proceeds.
 - Positions 175-198 for Payment Amount B and C** will be “0s” (zeros).
- For all fields marked “**Required**,” the transmitter must provide the information described under Description and Remarks. For those fields not marked “**Required**,” a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated media position(s) and for the indicated length.
- Do not use decimal points (.) to indicate dollars and cents. Ten dollars (\$10) must appear as 00000001000 in the payment amount field.
- DRS strongly encourages transmitters to review their data for accuracy before submission to prevent issuance of erroneous notices. Transmitters should be especially careful that the names, TIN, account numbers, and all information supplied are correct.
- When reporting Form 1099-S, the “A” Record will reflect the person responsible for reporting the transaction (the filer of the Form 1099-S) and the “B” Record will reflect the seller/transferor.
- **All records must be a fixed length of 750 positions.**

RECORD NAME: PAYEE “B” RECORD

| Field Position | Field Title | Length | Description and Remarks | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------|--|---|---|-------------|--------------------|------------------------|---|-----|--|---|-----|--|--|----|--|---|------|---|--|----|--|---|------|---|-------|-----|--|
| 1 | Record Type | 1 | Required. Enter “B.” | | | | | | | | | | | | | | | | | | | | | | | | |
| 2-5 | Payment Year | 4 | Required. Enter “1999.” | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | Corrected Return Indicator | 1 | N/A. Enter a blank. DRS does not accept partial corrections. If there is any error in the information returns, correct the error and replace the entire file. | | | | | | | | | | | | | | | | | | | | | | | | |
| 7-10 | Name Control | 4 | Same as IRS. (See IRS Publication 1220 Rev 6-99, pages 74-76.) | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | Type of TIN | 1 | <p>This field is used to identify the Taxpayer Identification Number (TIN) in positions 12-20 as either a Federal 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>Code</th> <th>Type of TIN</th> <th>Type of account</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>EIN</td> <td>A business, organization, sole proprietor, or other entity</td> </tr> <tr> <td>2</td> <td>SSN</td> <td>An individual, including a sole proprietor</td> </tr> <tr> <td></td> <td>or</td> <td></td> </tr> <tr> <td>2</td> <td>ITIN</td> <td>An individual required to have a taxpayer identification number, but who is not eligible to obtain an SSN</td> </tr> <tr> <td></td> <td>or</td> <td></td> </tr> <tr> <td>2</td> <td>ATIN</td> <td>An adopted individual prior to the assignment of a social security number</td> </tr> <tr> <td>Blank</td> <td>N/A</td> <td>If the type of TIN is not determinable, enter a blank.</td> </tr> </tbody> </table> | Code | Type of TIN | Type of account | 1 | EIN | A business, organization, sole proprietor, or other entity | 2 | SSN | An individual, including a sole proprietor | | or | | 2 | ITIN | An individual required to have a taxpayer identification number, but who is not eligible to obtain an SSN | | or | | 2 | ATIN | An adopted individual prior to the assignment of a social security number | Blank | N/A | If the type of TIN is not determinable, enter a blank. |
| Code | Type of TIN | Type of account | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | EIN | A business, organization, sole proprietor, or other entity | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | SSN | An individual, including a sole proprietor | | | | | | | | | | | | | | | | | | | | | | | | | |
| | or | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | ITIN | An individual required to have a taxpayer identification number, but who is not eligible to obtain an SSN | | | | | | | | | | | | | | | | | | | | | | | | | |
| | or | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | ATIN | An adopted individual prior to the assignment of a social security number | | | | | | | | | | | | | | | | | | | | | | | | | |
| Blank | N/A | If the type of TIN is not determinable, enter a blank. | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12-20 | Payee’s Taxpayer Identification Number (TIN) | 9 | Required. Enter the nine digit Taxpayer Identification Number of the payee (SSN, ITIN, ATIN or EIN). If an identification number is not available or has been applied for but not received, enter blanks. Do not enter hyphens or alpha characters. All zeros, ones, twos, etc., will have the effect of an incorrect TIN. | | | | | | | | | | | | | | | | | | | | | | | | |

| Field Position | Field Title | Length | Description and Remarks |
|----------------|--|--------|---|
| 21-40 | Payer's Account Number For Payee | 20 | Enter any number assigned by the payer to the payee (e.g., checking or savings account number). Filers are encouraged to use this field. This number helps to distinguish individual payee records and should be unique for each document. Do not use the payee's TIN since this will not make each record unique. This information is very useful 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. Do not define data in this field in packed decimal format. If fewer than twenty characters are used, filers may either left or right justify, filling the remaining positions with blanks. |
| 41-44 | Payer's Office Code | 4 | Enter office code of payer; otherwise, enter blanks . For payers with multiple locations, this field may be used to identify the location of the office submitting the information return. |
| 45-54 | Blank | 10 | Enter blanks. |
| | Payment Amount Fields (Must be numeric) (see Note) | | Required. Allow for all payment amounts. For those not used, enter zeros. For example: If position 27, Type of Return, of the "A" Record, is "A" (for 1099-MISC) and positions 28- 39, Amount Codes, are "1247Abbbbbb". This indicates the payer is reporting any or all five payment amounts in all of the following "B" Records. (In this example, "b" denotes blanks in the designated positions. Do not enter the letter "b.") Payment Amount 1 represents rents; Payment Amount 2 represents royalties; Payment Amount 3 will be all "0s" (zeros); Payment Amount 4 represents Federal income tax withheld; Payment Amounts 5 and 6 will be all "0s" (zeros); Payment Amount 7 represents nonemployee compensation; Payment Amounts 8 & 9 will be all "0s" (zeros); Payment Amount A represents crop insurance proceeds; and Payment Amounts B and C will be all "0s" (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. Do not enter dollar signs, commas, decimal points, or negative amounts. Payment amounts must be right justified and unused positions must be zero-filled. Federal income tax withheld cannot be reported as a negative amount on any form. |

Note: Filers must enter numeric information in all payment fields when filing magnetically. However, when reporting information on the statement to recipient, the payer may be instructed to leave a box blank. Follow the guidelines.

| Field Position | Field Title | Length | Description and Remarks |
|-----------------------|--------------------|---------------|--|
| 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. |

*** If there are discrepancies between the payment amount fields and the boxes on the paper forms, the instructions in this revenue procedure govern.**

| | | | |
|---------|---------------------------|----|---|
| 199-246 | Reserved | 48 | Enter blanks. |
| 247 | Foreign Country Indicator | 1 | If the address of the payee is in a foreign country, enter a "1" in this field; otherwise, enter a blank. When filers use this indicator, they may use a free format for the payee city, state, and ZIP Code. Address information must not appear in the First or Second Payee Name Line. |

| Field Position | Field Title | Length | Description and Remarks |
|----------------|--|--------|---|
| 248-287 | First Payee Name Line (see Note) | 40 | Required. Enter the name of the payee (preferably surname first) whose Taxpayer Identification Number (TIN) was provided in positions 12-20 of the “B” Record. Left justify and fill unused positions with blanks. If more space is required for the name, utilize the Second Payee Name Line Field. If there are multiple payees, only the name of the payee whose TIN has been provided should be entered in this field. The names of the other payees may be entered in the Second Payee Name Line Field. If reporting information for a sole proprietor, the individual’s name must always be present, preferably on the First Payee Name Line. The use of the business name is optional in the Second Payee Name Line Field. |

Note: For Form 1099-S, the “A” Record will reflect the person responsible for reporting the transaction (the filer of the Form 1099-S) and the “B” Record will reflect the seller/transferor. End First Payee Name Line with a full word. Do not split words.

| | | | |
|---------|------------------------|----|---|
| 288-327 | Second Payee Name Line | 40 | If there are multiple payees (for example, partners, joint owners, or spouses), use this field for those names not associated with the TIN provided in positions 12-20 of the “B” Record or if not enough space was provided in the First Payee Name Line, continue the name in this field (see Note). Do not enter address information. It is important that filers provide as much payee information to DRS as possible to identify the payee associated with the TIN. Left justify and fill unused positions with blanks. Fill with blanks if no entries are present for this field. |
|---------|------------------------|----|---|

Note: End First Payee Name Line with a full word. Do not split words. Begin Second Payee Name Line with the next sequential word.

| | | | |
|---------|-----------------------|----|--|
| 328-367 | Blank | 40 | Enter blanks. |
| 368-407 | Payee Mailing Address | 40 | Required. Enter mailing address of payee. Street address should include number, street, apartment or suite number (or PO Box if mail is not delivered to street address). Left justify information and fill unused positions with blanks. This field must not contain any data other than the payee’s mailing address. |

For U.S. addresses, the payee city, state and ZIP Code must be reported as a 40, 2, and 9 position field, respectively.

Filers must adhere to the correct format for the payee city, state and ZIP Code.

For foreign addresses, filers may use the payee 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 247 must contain a “1.”

| | | | |
|---------|------------|----|---|
| 408-447 | Blank | 40 | Enter blanks. |
| 448-487 | Payee City | 40 | Required. Enter the city, town or post office. Left justify information and fill the unused positions with blanks. Enter APO or FPO, if applicable. Do not enter state and ZIP Code information in this field. |

| Field Position | Field Title | Length | Description and Remarks |
|----------------|----------------|--------|---|
| 488-489 | Payee State | 2 | Required. Enter the valid U.S. Postal Service state abbreviations for states. |
| 490-498 | Payee 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, left justify information and fill the unused positions with blanks. For foreign countries, alpha characters are acceptable as long as the filer has entered a “1” in the Foreign Country Indicator, located in position 247 of the “B” Record. |
| 499-543 | Blank | 45 | Enter blanks. |

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

- (1) Form 1099-MISC - Miscellaneous Income.
- (2) Form 1099-R - Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance, Contracts, etc.
- (3) Form 1099-S - Proceeds From Real Estate Transactions.
- (4) Form W-2G - Certain Gambling Winnings.

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

| Field Position | Field Title | Length | Description and Remarks |
|----------------|---|--------|---|
| 544 | Second TIN Notice (Optional) | 1 | Enter “2” to indicate notification by DRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination; otherwise, enter a blank. |
| 545-546 | Blank | 2 | Enter blanks. |
| 547 | Direct Sales Indicator (see Note) | 1 | Enter a “1” 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 position 27, and Amount Code 1 in field position 28 of the Payer “A” Record. All payment amount fields in the Payee “B” Record will contain zeros.

| | | | |
|---------|---------------------------|-----|--|
| 548-662 | Blank | 115 | Enter blanks. |
| 663-722 | Special Data Entries | 60 | N/A. Enter blanks. |
| 723-734 | State Income Tax Withheld | 12 | Enter the state income tax withheld for 1099-MISC only. The payment amount must be right justified and unused positions must be zero-filled. |
| 735-746 | Local Income Tax Withheld | 12 | N/A. Enter blanks. |

| Field Position | Field Title | Length | Description and Remarks |
|----------------|-----------------------------|--------|---|
| 747-748 | Combined Federal/State Code | 2 | N/A. Enter blanks. |
| 749-750 | Blank | 2 | Enter blanks or for ASCII diskette files; optional Carriage Return/Line Feed (CR/LF). |

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

| Field Position | Field Title | Length | Description and Remarks |
|----------------|---|--------|---|
| 544 | Blank | 1 | Enter a blank |
| 545-546 | Document Specific/ Distribution Code (For a detailed explanation of the distribution codes see the 1999 IRS “Instructions for Forms 1099, 1098 5498 and W-2G”.) | 2 | Required. Enter the appropriate distribution code(s). More than one code may apply for Form 1099-R. If only one code is required, it must be entered in position 545. Position 546 must be blank. Enter at least one distribution code. A blank in position 545 is not acceptable. Enter the applicable code from the table that follows. Position 545 must contain a numeric code in all cases except when using D, E, F, G, H, J, L, M, P, R or S. Distribution Code A, when applicable, must be entered in position 546 with the applicable code in position 545. |

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 or 2 if applicable.

Only three numeric combinations are acceptable, codes 8 and 1, codes 8 and 2, and codes 8 and 4, on one return. These three combinations can be used only if both codes apply to a distribution being reported. If more than one numeric code is applicable to different parts of a distribution, except the three combinations mentioned above, report two separate “B” Records.

Distribution Codes E, F, and H cannot be used in conjunction with other codes. Distribution Code G may be used in conjunction with Distribution Code 4 only, if applicable.

| <u>Code</u> | <u>Category</u> |
|-------------|--|
| 1* | Early distribution, no known exception |
| 2* | Early distribution, exception applies (as defined in Section 72(q), (t), or (v) (other than disability or death) |
| 3* | Disability |
| 4* | Death (includes payments to an estate or other beneficiary) |
| 5* | Prohibited transaction |

| Field Position | Field Title | Length | Description and Remarks |
|----------------|-------------|--------|---|
| | | | 6 Section 1035 exchange |
| | | | 7* Normal distribution |
| | | | 8* Excess contributions plus earning/excess deferrals (and/or earnings) taxable in 1999 |
| | | | 9 PS 58 costs |
| | | | A May be eligible for 5 to 10-year tax option |
| | | | D* Excess contributions plus earnings/excess deferrals taxable in 1997 |
| | | | E Excess annual additions under Section 415 |
| | | | F Charitable gift annuity |
| | | | G** Direct rollover to IRA |
| | | | H** Direct rollover to qualified plan or is transferred to tax-sheltered annuity, or distribution from a conduit IRA that is payable to the trustee of an employer plan |
| | | | J Distribution from a Roth IRA |
| | | | L Loans treated as deemed distribution under Section 72(p) |
| | | | M Distribution from an education IRA |
| | | | P* Excess contributions plus earning/excess deferrals taxable in 1998 |
| | | | R Recharacterized IRA contribution |
| | | | S* Early distribution from a SIMPLE IRA in first 2 years, no known exception |

* If reporting an IRA, SEP, or SIMPLE distribution, use the IRA/SEP/SIMPLE Indicator of "1" in position 548 of the Payee "B" Record.

** Distribution Codes G and H cannot be used in combination with the IRA/SEP/SIMPLE Indicator in field position 548.

| | | | |
|-----|---|---|---|
| 547 | Taxable Amount Not Determined Indicator | 1 | Enter "1" (one) only if the taxable amount of the payment entered for Payment Amount Field 1 (Gross distribution) of the "B" Record cannot be computed; otherwise, enter blank . (If Taxable Amount Not Determined Indicator is used, enter "0s" (zeros) in Payment Amount Field 2 of Payee "B" Record.) Please make every effort to compute the taxable amount. |
| 548 | IRA/SEP/SIMPLE Indicator | 1 | Enter "1" if reporting a distribution from a traditional IRA, SEP, or SIMPLE; otherwise, enter a blank (see Note). If the IRA/SEP/SIMPLE indicator is used, enter the amount of the distribution in Payment Amount Field A of the Payee "B" Record. Do not use the indicator for Roth IRA or Education IRA. |

Note: For Form 1099-R, generally, report the total amount distributed from a traditional IRA, SEP, or SIMPLE in Payment Amount Field A (IRA/SEP/SIMPLE Distribution), as well as Payment Amount Field 1 (Gross Distribution) of the "B" Record. Refer to the IRS 1999 "Instructions for Forms 1099, 1098, 5498 and W-2G" for exceptions.

| Field Position | Field Title | Length | Description and Remarks |
|--|---|---------------|---|
| 549 | Total Distribution Indicator (see Note) | 1 | Enter a "1" only if payment shown for Account 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 payer distributes to two or more beneficiaries. Therefore, if the percentage is 100, leave this field blank. If the percentage is a fraction, round off to the nearest whole number (for example, 10.4 percent will be 10 percent; 10.5 percent will be 11 percent). Enter the percentage received by the person whose IN is included in position 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 need not enter this information for any IRA distribution or for direct rollovers. |
| 552-662 | Blank | 111 | Enter blanks. |
| 663-722 | Special Data Entries | 60 | N/A. Enter blanks. |
| 723-734 | State Income Tax Withheld | 12 | Enter the state income tax withheld. This field must be right justified, and unused positions must be zero-filled. |
| 735-746 | Local Income Tax Withheld | 12 | N/A. Enter blanks. |
| 747-748 | Combined Federal/State Code | 2 | N/A. Enter blanks. |
| 749-750 | Blank | 2 | Enter blanks or for ASCII diskette files; optional Carriage Return/Line Feed (CR/LF). |

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

| Field Position | Field Title | Length | Description and Remarks |
|-----------------------|--------------------------------|---------------|---|
| 544-546 | Blank | 3 | Enter Blanks |
| 547 | Property or Services Indicator | 1 | 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 the format YYYYMMDD (for example, 19991022). Do not 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 information and fill unused positions with blanks. |
| 595-662 | Blank | 68 | Enter blanks. |
| 663-722 | Special Data Entries | 60 | N/A. Enter blanks. |
| 723-734 | State Income Tax Withheld | 12 | N/A. Enter blanks. |
| 735-746 | Local Income Tax Withheld | 12 | N/A. Enter blanks. |
| 747-748 | Blank | 2 | Enter blanks. |
| 749-750 | Blank | 2 | Enter blanks or for ASCII diskette files; optional Carriage Return/Line Feed (CR/LF). |

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

| Field Position | Field Title | Length | Description and Remarks | | | | | | | | | | | | | | | | | | |
|-----------------------|--|---------------|--|-------------|-----------------|---|---|---|---|---|----------|---|-------------------------|---|------|---|--|---|---------------|---|--|
| 544-546 | Blank | 3 | Enter Blanks. | | | | | | | | | | | | | | | | | | |
| 547 | Type of Wager Code | 1 | <p>Required. Enter the applicable type of wager code from the table below:</p> <table border="1"> <thead> <tr> <th><u>Code</u></th> <th><u>Category</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Horse Race Track (or Off-Track Betting of a Horse Track nature)</td> </tr> <tr> <td>2</td> <td>Dog Race Track (or Off-Track Betting of a Dog Track nature)</td> </tr> <tr> <td>3</td> <td>Jai-alai</td> </tr> <tr> <td>4</td> <td>State Conducted Lottery</td> </tr> <tr> <td>5</td> <td>Keno</td> </tr> <tr> <td>6</td> <td>Casino Type Bingo. DO NOT use this code for any other type of bingo winnings (for example, church or fire dept.)</td> </tr> <tr> <td>7</td> <td>Slot machines</td> </tr> <tr> <td>8</td> <td>Any other type of gambling winnings (including church bingo, fire dept. bingo or unlabeled winnings)</td> </tr> </tbody> </table> | <u>Code</u> | <u>Category</u> | 1 | Horse Race Track (or Off-Track Betting of a Horse Track nature) | 2 | Dog Race Track (or Off-Track Betting of a Dog Track nature) | 3 | Jai-alai | 4 | State Conducted Lottery | 5 | Keno | 6 | Casino Type Bingo. DO NOT use this code for any other type of bingo winnings (for example, church or fire dept.) | 7 | Slot machines | 8 | Any other type of gambling winnings (including church bingo, fire dept. bingo or unlabeled winnings) |
| <u>Code</u> | <u>Category</u> | | | | | | | | | | | | | | | | | | | | |
| 1 | Horse Race Track (or Off-Track Betting of a Horse Track nature) | | | | | | | | | | | | | | | | | | | | |
| 2 | Dog Race Track (or Off-Track Betting of a Dog Track nature) | | | | | | | | | | | | | | | | | | | | |
| 3 | Jai-alai | | | | | | | | | | | | | | | | | | | | |
| 4 | State Conducted Lottery | | | | | | | | | | | | | | | | | | | | |
| 5 | Keno | | | | | | | | | | | | | | | | | | | | |
| 6 | Casino Type Bingo. DO NOT use this code for any other type of bingo winnings (for example, church or fire dept.) | | | | | | | | | | | | | | | | | | | | |
| 7 | Slot machines | | | | | | | | | | | | | | | | | | | | |
| 8 | Any other type of gambling winnings (including church bingo, fire dept. bingo or unlabeled winnings) | | | | | | | | | | | | | | | | | | | | |
| 548-555 | Date Won | 8 | Required. Enter the date of the winning transaction in the format YYYYMMDD (for example, 19991022). Do not enter hyphens or slashes. This is not the date the money was paid, if paid after the date of the race (or game). | | | | | | | | | | | | | | | | | | |
| 556-570 | Transaction | 15 | Required. For state-conducted lotteries, enter the ticket or other identifying number. For keno, bingo or 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 blank. | | | | | | | | | | | | | | | | | | |
| 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 of the cashier making the winning payment; otherwise, enter blanks. | | | | | | | | | | | | | | | | | | |
| 581-585 | Window | 5 | If applicable, enter the window number or location of the person paying the winning payment; otherwise, enter blanks. | | | | | | | | | | | | | | | | | | |
| 586-600 | First ID | 15 | For other than state lotteries, enter the first identification number of the person receiving the winning payment; otherwise, enter blanks. | | | | | | | | | | | | | | | | | | |
| 601-615 | Second ID | 15 | For other than state lotteries, enter the second identification number of the person receiving the winnings; otherwise, enter blanks. | | | | | | | | | | | | | | | | | | |
| 616-662 | Blank | 47 | Enter blanks. | | | | | | | | | | | | | | | | | | |

| Field Position | Field Title | Length | Description and Remarks |
|-----------------------|---------------------------|---------------|---|
| 663-722 | Special Data Entries | 60 | N/A. Enter blanks. |
| 723-734 | State Income Tax Withheld | 12 | Enter the state income tax withheld. This field must be right justified and unused positions must be zero-filled. |
| 735-746 | Local Income Tax Withheld | 12 | N/A. Enter blanks. |
| 747-748 | Blank | 2 | Enter blanks. |
| 749-750 | Blank | 2 | Enter blanks or for ASCII diskette files; optional Carriage Return/Line Feed (CR/LF). |

END OF PAYER “C” RECORD - GENERAL FIELD DESCRIPTIONS

- The control total fields are each 18 positions in length.
- The “C” Record consists of the total number of the payees and the totals of the payment amount fields filed by a given payer and/or a particular type of return. The “C” Record must be written after the last “B” Record for each type of return for a given payer. For each “A” Record and a group of “B” Records on the file, there must be a corresponding “C” Record.
- In developing the “C” Record, for example, if a payer used Amount Codes 1, 3, and 6 in the “A Record, the totals from the “B” Records would appear in Control Total 1 (positions 16-33), 3 (positions 52-69), and 6 (positions 106-123) of the “C” Record. In this example, positions 34-51, 70-105, and 124-231 would be zero filled. Positions 232-748 would be blank filled.
- **All records must be a fixed length of 750 positions.**

RECORD NAME: END OF PAYER “C” RECORD

| Field Position | Field Title | Length | Description and Remarks |
|----------------|------------------|--------|---|
| 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 information and fill unused positions with zeros. |
| 10-15 | Blank | 6 | Enter blanks. |

Required. Accumulate totals of any payment amount fields in the “B” Record 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.

| | | |
|---------|-----------------|----|
| 16-33 | Control Total 1 | 18 |
| 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 |

| Field Position | Field Title | Length | Description and Remarks |
|----------------|-----------------|--------|--|
| 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 | |
| 232-748 | Blank | 517 | Enter blanks. |
| 749-750 | Blank | 2 | Enter blanks or for ASCII diskette files; optional Carriage Return/Line Feed (CR/LF). |

END OF TRANSMISSION "F" RECORD - GENERAL FIELD DESCRIPTIONS

- The "F" Record is a summary of the number of payers in the entire file.
- This record should be written after the last "C" Record of the entire file.
- For all fields marked "**Required**," the transmitter must provide the information described under Description and Remarks. For those fields not marked "**Required**," a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated media position(s) and for the indicated length.
- All records must be a fixed length of 750 positions.**

RECORD NAME: END OF TRANSMISSION "F" RECORD

| Field Position | Field Title | Length | Description and Remarks |
|----------------|-----------------------|--------|--|
| 1 | Record Type | 1 | Required. Enter "F." |
| 2-9 | Number of "A" Records | 8 | Enter the total number of Payer "A" Records in the entire file. Must be right justified and unused positions must be zero-filled or enter all zeros. |
| 10-30 | Zero | 21 | Enter zeros. |
| 31-748 | Blank | 718 | Enter blanks. |
| 749-750 | Blank | 2 | Enter blanks only. No optional Carriage Return/Line Feed (CR/LF) for ASCII diskette files. |

APPENDIX A

INSTRUCTIONS FOR PREPARING AN EXTERNAL MAGNETIC MEDIA LABEL

Prepare a label similar to the one shown below to identify each magnetic tape, cartridge or diskette that is being submitted to DRS. Include the following information:

1. **TYPE OF FILING** – Indicate if the file is original or replacement.
2. **CALENDAR YEAR** – Include the tax year for which the file is prepared. Only one year may be reported per file.
3. **TRANSMITTER NAME** – Enter the name of the organization transmitting this file. The entry should be the same organization recorded on the Transmitter record (“T” Record) of this file.
4. **EIN** – Enter the nine-digit Federal Employer Identification Number (EIN) of the organization transmitting the file. The EIN on the label should be the same as the EIN recorded on the Transmitter record (“T” Record) of the file.
5. **NO. OF PAYERS** – Enter the number of payers (“A” Records) that are on the file.
6. **NO. OF PAYEES** – Enter the number of payees (“B” Records) that are on the file.
7. **RECORD LENGTH** – The only acceptable record length is 750.
8. **VOLUME** - For tapes/cartridges enter VOL 1 OF 1. For multiple volume diskette file, enter the sequence of each and the total number of diskettes for the file. (For example, Volume 1 of 2 volume file would indicate VOL 1 of 2; Volume 2 would indicate VOL 2 of 2.)
9. **TYPE OF MEDIA** – Indicate whether you are submitting data on magnetic tape, cartridge or diskette.

EXAMPLE:

| 1099 INFORMATION RETURN | | |
|---|---|-------------------------|
| 1. Type of filing <input type="checkbox"/> Original <input type="checkbox"/> Replacement | 2. Calendar Year | |
| 3. Transmitter Name: | | |
| 4. FEIN: | 5. No. of Payers | 6. No. of Payees |
| 7. Record length <input type="checkbox"/> 750 | 8. Volume Vol. ____ of ____ | |
| 9. Type of Media <input type="checkbox"/> Tape <input type="checkbox"/> Cartridge <input type="checkbox"/> Diskette | | |
| MEDIA LABEL | | |

APPENDIX B

FORMS FOR MAGNETIC MEDIA INFORMATIONAL RETURNS

Transmittal Forms

Create copies of the forms shown on the following pages for transmitting magnetic media files of informational returns to DRS. The transmittal forms should be used as described below and on the face of Form CT-4804. DRS encourages the use of computer generated substitutes for Forms CT-4804 and CT-4802. Include all information required on these transmitter forms including the declaration, the transmitter and the employer information.

Form CT-4804, *Transmittal of Informational Returns Reported Magnetically*

Use Form CT-4804 to identify the transmitter of a magnetic media file and to identify the payer(s) included on the magnetic media files. The information on Form CT-4804 must agree with information on your tape, cartridge or diskette. This form must accompany every magnetic media file sent to DRS. The transmitter of the file must sign the declaration.

Packaging Magnetic Tapes, Cartridges and Diskettes for Mailing

Send the magnetic tape, cartridge or diskette file, with an external label on each volume (multiple volumes allowed for diskettes **only**), a **Form CT-4804, *Transmitter Report*** (also **Form CT-4802**, if applicable) and a **Form CT-1096** for each payer on the file, in a single box with proper packing to prevent damage. It is not necessary to use an oversized box for a tape, cartridge or diskette. Specially-sized boxes for magnetic tapes, cartridges and special mailers for diskettes are available commercially. Be sure to insert each diskette into its own protective sleeve before packaging. Do NOT use paper clips, rubber bands or staples on diskettes. Use disposable tape, cartridge or diskette containers. DRS is unable to return special containers.

DO NOT MAIL MULTIPLE FILES TOGETHER!

The following forms are attached to this publication for your convenience:

| | |
|---------------------|--|
| Form CT 4804 | <i>Transmittal of Informational Returns Reported Magnetically</i> |
| Form CT-4802 | <i>Transmittal of Informational Returns Reported Magnetically (Continuation)</i> |
| Form CT-1096 | <i>1999 Connecticut Annual Summary and Transmittal of Informational Returns</i> |
| Form CT-8809 | <i>Request for Extension of Time to File Informational Returns</i> |
| Form CT-8508 | <i>Request for Waiver from Filing Informational Returns on Magnetic Media</i> |

APPENDIX C

CHECKLIST FOR MAILING 1099 MAGNETIC MEDIA

- Label the magnetic media. Make sure the external label shows “1099” plus the tax year and the transmitter name and FEIN.
- Make a backup of the magnetic media for your files in case the package sent to DRS is lost or damaged.
- Copy the blank **Form CT-4804** attached at the back of this booklet and fill in a copy for each magnetic media file or use a computer generated form with the same information. **Form CT-4804** and **Form CT-4802** include transmitter information. Instructions are on the form. Be sure to sign and date the declaration. Keep copies of Form CT-4804 for your records.
- Copy the blank **Form CT-1096** attached at the back of this booklet and fill in a copy for each magnetic media file or use a computer generated form with the same information. Instructions are on the form. Be sure to sign and date the declaration. Keep copies of Form CT-1096 for your records.
- Use packaging that will protect the media.
 - Tape/cartridge: Use boxes or padded bags.
 - Diskette: Use stiff mailers to prevent bending or cracking.
Use one mailer per diskette.
- Ship each file separately if you submit multiple files.
- Place the following items inside each package:
 - The labeled magnetic tape, cartridge or diskette(s).
 - A completed **Form CT-4804** and **Form CT-4802** (if applicable) or a computer generated facsimile.
 - A completed **Form CT-1096** for each payer reported on the magnetic media file.

IMPORTANT: Do not enclose paper Forms 1099-MISC, 1099-R, 1099-S or W-2G or other notes

Send the tapes, cartridges or diskettes to the address below:

State of Connecticut
Department of Revenue Services
PO Box 2930
Hartford CT 06104-2930

If a P. O. Box cannot be used send to:

State of Connecticut
Department of Revenue Services
Attn: Processing II, 15th Floor
25 Sigourney Street
Hartford CT 06106-5032

APPENDIX D

GLOSSARY

ASCII (American Standard Code for Information Interchange) – One of the acceptable character sets used for electronic processing of data.

BLOCK – A number of logical records grouped and written together as a single unit on a magnetic tape/cartridge.

BPI – BYTES PER INCH. The number of bytes recorded per inch on magnetic tape.

BYTE – A computer unit of measurement; one byte contains eight bits and can store one character.

CHARACTER – A letter, number or punctuation symbol.

CHARACTER SET – A group of unique electronic definitions for all letters, numbers and punctuation symbols; example, EBCDIC, ASCII.

CPI – CHARACTERS PER INCH. The number of characters recorded per inch on cartridge.

DRS – State of Connecticut Department of Revenue Services.

EBCDIC (Extended Binary Coded Decimal Interchange Code) – One of the acceptable character sets used for electronic processing of data.

EIN (Employer Identification Number) – A nine digit number assigned by the IRS to an organization for federal tax reporting purposes. Same as FEIN (Federal Employer Identification Number).

FEIN (Federal Employer Identification Number) – Same as EIN.

FILE – For purposes of this project, a file consists of one Transmitter “T” Record at the beginning of the file, followed by Payer “A” Record, Payee “B” Records, and an End of Payer “C” Record after each set of “B” Records. The last record on the file will be the End of Transmission “F” Record. Nothing should be reported after the End of the Transmission “F” Record.

FILER – Person (may be payer and/or transmitter) submitting information to DRS.

FILING YEAR – The actual year in which the information returns are being submitted to DRS.

INTERNAL LABELS – Sets of records that precede (for example, header) labels and follow (for example, trailer labels) data records on a magnetic tape/cartridge file. See section III.

LOGICAL RECORD – For the purpose of this booklet, any of the required or optional records defined in Section III, Magnetic Media Records Specifications for Federal Forms 1099-R, 1099-S, 1099-MISC & W-2G.

PAYEE – Person or organization receiving payments from the payer, or for whom an information return must be filed. The payee includes a gambling winner (Form W-2G) and for Form 1099-S, the payee is the seller or other transferor.

PAYER – Includes the person or institution making payments, or a person reporting a real estate transaction. The payer will be held responsible for the completeness, accuracy and timely submission of magnetic media files submitted to DRS.

TAPEMARK – A single-character control record used for separating internal labels and files on magnetic tape/cartridge. See Section III.

TAX YEAR – Generally, the year in which a payments were made by a payer to a payee.

TRAILER LABELS – Sets of records that follow data records on a magnetic tape/cartridge file. See Section III.

TRANSMITTER - Any person or organization submitting a magnetic media file to DRS.

FOR TAX FORMS, PUBLICATIONS OR PERSONAL ASSISTANCE

Visit the **DRS Web site** at: www.state.ct.us/drs

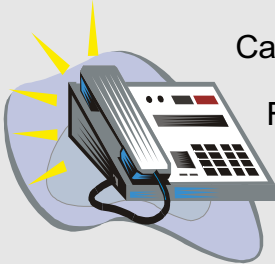
General E-mail: drs@po.state.ct.us

Forms and Publications by E-mail: ctforms@po.state.ct.us



Conn-Tax: If you have a touch-tone phone, you can obtain important tax information 24 hours a day from Conn-Tax, DRS's telephone information line.

Call 800-382-9463 (in-state) or 860-297-5962 (anywhere).



For **prerecorded tax information**, select a topic from the menu options provided.

For **forms or publications**, press "2."

To speak to a **Taxpayer Services representative**, call between 8 a.m. and 5 p.m., Monday through Friday, and press "0."

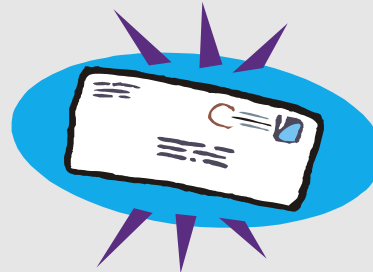
TTY, TDD and Text Telephone users only may transmit inquiries 24 hours a day, seven days a week by calling 860-297-4911.

DRS TaxFax: Get forms and publications any hour of the day, seven days a week, by calling 860-297-5698 from the handset attached to your fax machine.



Write to:

DRS Taxpayer Services Division
25 Sigourney Street
Hartford CT 06106-5032



DRS Offices: Visit our main office in Hartford or visit our field offices in Bridgeport, Hamden, Norwich or Waterbury weekdays, 8 a.m. to 5 p.m. Call **Conn-Tax** or the locations listed below for directions.

HARTFORD
25 Sigourney Street
Hartford CT 06106-5032
860-297-5962

BRIDGEPORT
10 Middle Street
Bridgeport CT 06610
203-579-6251

HAMDEN
3074 Whitney Ave.
Hamden CT 06517
203-287-8243

NORWICH
2 Cliff Street
Norwich CT 06360
860-889-2669

WATERBURY ☎
91 Schraffts Drive
Waterbury CT 06708
203-596-4310

☎ **Moving in 1999, call before you visit.**



MISSION STATEMENT

The Mission of the
Connecticut Department of Revenue Services
is to administer the tax laws of the State of Connecticut
and collect the tax revenues
in the most cost effective manner;
achieve the highest level of voluntary compliance
through accurate, efficient and courteous customer services;
and perform in a manner
which instills public confidence in the integrity
and fairness of the state's tax programs.

IP 99(25), 1999 Connecticut Magnetic Media Filing Requirements
for Federal Forms 1099-MISC, 1099-R, 1099-S and W-2G

State of Connecticut
Department of Revenue Services
25 Sigourney Street
Hartford CT 06106

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