State of Connecticut
Department of Revenue Services

IP 2019(12)

Forms 1099-R, 1099-MISC, 1099-K, and W-2G Electronic Filing Requirements for Tax Year 2019

Important Information on Filing Annual Information Returns

Electronic Filing Requirements

Forms 1099-R, 1099-MISC, 1099-K, or W-2G are required to be filed electronically through the Department of Revenue Services' (DRS) **Taxpayer Service Center** *(TSC)* at **portal.ct.gov/TSC**, unless otherwise stated.

Visit the *TSC* to electronically file, pay, and manage state tax responsibilities.

The due date for filing Forms 1099-R, 1099-MISC, and W-2G for tax year 2019 is January 31, 2020.

The due date for filing Form 1099-K is no later than 30 days after filing with the IRS.

Informational Publication 2019(12)

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I. General Instructions

This booklet contains specifications and instructions for filing Forms 1099-R, 1099-MISC, 1099-K, and W-2G information electronically with the Department of Revenue Services (DRS).

DRS requires every state copy of the following:

- Federal Form W-2G for (1) Connecticut Lottery Winnings paid to resident and nonresident individuals even if no Connecticut income tax was withheld; and (2) other gambling winnings paid to Connecticut resident individuals even if no Connecticut income tax was withheld.

- Federal Form 1099-MISC for:
    a. Payments made to a Connecticut resident even if no Connecticut income tax was withheld; **and**
    b. Payments made to a nonresident of Connecticut if the payments relate to services performed wholly or partly in Connecticut even if no Connecticut income tax was withheld.

- Federal Form 1099-R reporting distributions paid to Connecticut resident individuals, even if no Connecticut income tax was withheld. For all other recipients, only if Connecticut income tax was withheld.

- Federal Form 1099-K reporting payments to payees located or with locations in Connecticut.

When to File

Forms 1099-R, 1099-MISC, W-2G and **Form CT-1096**, *Connecticut Annual Summary and Transmittal of Information Returns*, are due January 31, 2020. **Form 1099-K** is due no later than 30 days after such forms are filed with the IRS. Form CT-1096 will be completed as part of the electronic filing process when you upload the state copy of federal Forms 1099-R, 1099-MISC, 1099-K and W-2G.

If the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed by the next business day.

Electronic Filing Requirements

If you file 25 or more Forms 1099-MISC, 1099-R, or W-2G you are required to file electronically unless you have been granted a waiver from this requirement. See *Waiver From Filing Electronically*, on this page.

If you file 24 or fewer Forms 1099-MISC, 1099-R, or W-2G you are encouraged to file electronically but may file paper forms without requesting a waiver. See *II. Electronic Filing Through the Taxpayer Service Center* on Page 4.

DRS requires one filing for each CT Tax Registration Number. Therefore, if your company has multiple locations or payroll systems using the same CT Tax Registration Number, you must combine the files to complete your electronic filing within the *TSC*.

DRS has no application or authorization procedure and does not assign submitter control codes for Forms 1099 or W-2G electronic filing.

Extension of Time to File

To request an extension of time to file you must complete **Form CT-8809**, *Request for Extension of Time to File Information Returns* and mail it on or before January 31. Form CT-8809 cannot be filed electronically.

Waiver From Filing Electronically

DRS may waive the electronic reporting requirement only if the payer is unable to file electronically due to a documented hardship. To request a waiver complete **Form CT-8508**, *Request for Waiver From Filing Information Returns Electronically* and mail to DRS on or before January 1, 2020. Form CT-8508 cannot be filed electronically.

If a waiver is granted, your information returns must be submitted to DRS on CD. See **Form CT-4804**, *Transmittal of Information Returns Reported on Compact Disk (CD)*.

Penalties

The penalty for late filing is $50.

A penalty of $5 per form (up to a total of $2,000 per calendar year) is imposed on payers who fail to file federal Forms 1099-MISC, 1099-R, or W-2G with DRS.

Failure to file the state copy of federal Form 1099-K with Connecticut will result in a civil penalty of $50 for the first month for each 1099-K that you are required and fail to file, plus $50 for each month, or fraction thereof, for which such failure continues. The total amount of penalty imposed will not exceed $250,000 per year.

The above penalties may also be imposed on payers who are required to file electronically if they file using any other media without first obtaining a waiver.

Record Keeping

Records pertaining to Connecticut information returns must be retained for at least four years after the due date of the return.

Corrected Returns

A **correction** is an information return submitted by the transmitter to correct returns that were previously submitted and successfully processed by Connecticut DRS but contained erroneous information.

- For information returns filed through the *TSC*, corrected filings can only be done using the Single Taxpayer login, or as a Bulk Filer using the *Key and Send - Single Client Filing* option.

- **DO NOT SEND THE ENTIRE ORIGINAL FILE AGAIN.** Send only the corrected Forms 1099 and W-2G that were erroneous.

- All correction file entries must be transmitted in a new file. Make sure that the corrected file has the re-sub indicator (Field Position 6 of the Payee B record).

Forms 1099 and W-2G **omitted** from the original file **must not** be coded as corrections. Submit these returns under a separate Payee "B" Record as original returns. See *Supplemental Returns*, on this page.

After successful upload of the corrected information returns, you will be taken to **Form CT-1096**, *Connecticut Annual Summary and Transmittal of Information Returns* as it was originally submitted. Make necessary corrections to the Form CT-1096. Review, verify and submit, then receive a new confirmation number.

Filing methods:

1. Single taxpayer login filing through the *TSC* (see Page 4).

2. Filing through the TSC as a Third Party Bulk Filer (TPBF) using *Key and Send - Single Client Filing* option (see Page 5).

For Third Party Bulk Filer (TPBF) login, using the *File Import* option will result in rejection codes for duplicate filings.

Supplemental Returns

Supplemental returns are processed the same as the original filing, but the transmitter must indicate that these information returns were not remitted in a prior file. After successful upload of any additional Forms 1099 or W-2G, you will be brought to Form CT-1096 where the TSC has populated many of the fields based on the information you submitted. You will then verify the Form CT-1096 information, complete the quarterly breakout, and submit the return; then receive a new confirmation number.

- Supplemental returns are information returns omitted from the original file, and must not be coded as corrections.

- Supplemental filings through the *TSC* can only be done using the Single Taxpayer login or as a Bulk Filer using the *Key and Send - Single Client Filing* option.

- After indicating that these are supplemental returns not previously submitted, you will be able to repeat the file process.

Filing Methods:

1. Single taxpayer login filing through the *TSC* (see below).

2. Filing through the *TSC* as a Third Party Bulk Filer (TPBF) using *Key and Send - Single Client Filing* option (see Page 5).

II. Electronic Filing Through the Taxpayer Service Center

The **Taxpayer Service Center** *(TSC)* allows information return filers to electronically file their **Form CT-1096**, *Connecticut Annual Summary and Transmittal of Information Returns,* and associated Forms 1099-MISC, 1099-R, 1099-K, and W-2G.

The *TSC* is a free, fast, easy, and secure way to conduct business with DRS.

To file your information returns using the *TSC*:

- Go to **portal.ct.gov/TSC**;

- Log into your account; **and**

- Choose one of the filing options below.

Single Taxpayer Filing Through the *TSC*

When Filing your Form CT-1096, you must first submit the associated information returns: Forms 1099-MISC, 1099-R, 1099-K, or W-2G. There are three methods to submit your Forms 1099-MISC, 1099-R, 1099-K, or W-2G. The three methods are Key and Send, Dynamic Web Import (DWI) and Batch File Upload. To select one of these methods, first follow the following steps from the *TSC* main menu:

1. Select *Withholding Non-Wage*.

2. Select the Non-Payroll tax forms you are filing

   - *Forms 1099-MISC and CT-1096*;

   - *Forms 1099-R and CT-1096*;

   - *Forms 1099-K and CT-1096;* **or**

   - *Forms W-2G and CT-1096*.

3. Choose your reporting period.

4. Choose your filing method.

Key and Send

The key and send option allows you to enter up to 100 Forms 1099-MISC, 1099-R, 1099-K, or W-2G.

To use the key and send option:

1. Under *Choose Your Filing Method*, select *KEY and SEND - key-in manually online*.

2. Once all Forms 1099-MISC, 1099-R, 1099-K, or W-2G are entered, select *next*. You will be brought to Form CT-1096 where the *TSC* has populated many of the fields based on the information you entered.

3. Verify the Form CT-1096 information and complete the quarterly breakout.

Your Forms 1099-MISC, 1099-R, 1099-K, or W-2G are **not** successfully transmitted until the *TSC* issues a confirmation number for Form CT-1096.

Dynamic Web Import

Dynamic Web Import (DWI) is a file import process that allows you to define and upload your information returns. This process accepts text files that are either fixed length or delimited files. This process does **not** support the standard electronic file formats used by the Internal Revenue Services (IRS). (Refer to the *Batch File Upload Using DRS Standard File Layout* method for support of the standard 1220, FIRE file format.) Each field in the file represents an item from the return you are reporting. You can arrange the fields in any order by defining your own customized layout.

To use the DWI option:

- Under *Filing Method* select *Dynamic Web Import (DWI)* and select *next*;

- Define your file layout and select *next*.

If an error or errors are found during the upload process, DRS will identify and explain each individual error. You must correct all errors on your file and then upload the file again.

Once all Forms 1099-MISC, 1099-R, 1099-K, or W-2G are successfully uploaded, you will be brought to Form CT-1096 where the *TSC* has populated many of the fields based on the information you uploaded.

Verify the Form CT-1096 information and complete the quarterly breakout.

Your Forms 1099-MISC, 1099-R, 1099-K, or W-2G are **not** successfully transmitted until the *TSC* issues a confirmation number for Form CT-1096.

Batch File Upload Using DRS Standard File Layout

This option allows you to upload a file that is formatted with the Standard (1220, FIRE) File format.

1. Select the *Standardized File Format* option.

2. On the *File Upload* page, use the *browse* button to search your computer for the file you wish to upload.

3. Select *Upload*.

4. The *Upload Status* page will indicate if the upload was successful. If not, select *Download Result File* to view details of errors. Correct errors and repeat the upload process.

Once you have successfully uploaded all your returns, you must return to the withholding main menu. From the main menu select the appropriate Form CT-1096, choose the period end, and proceed to Form CT-1096. Verify the Form CT-1096 information then complete the quarterly breakout.

Your Forms 1099-MISC, 1099-R, 1099-K, or W-2G are **not** successfully transmitted until the *TSC* issues a confirmation number for Form CT-1096.

Electronic Filing Through the *TSC* as a Third Party Bulk Filer

Third Party Bulk Filers (TPBF) are tax preparers who prepare returns for multiple taxpayers or multiple locations for the same taxpayer. A registered TPBF can key in information for one taxpayer at a time or upload a file for multiple taxpayers with a single login. (See *Registering as a Third Party Bulk Filer* on Page 6.)

Bulk Filer Forms 1099/W-2G *TSC* Filing Options

File Import - Batch File Upload Using DRS Standard File Layout (1220, FIRE) Option

The *File Import* option allows you to upload a file that is formatted with the standard (1220, FIRE) file format. This option allows you to Batch Upload a single file at a time that contains one or more payers of Forms 1099-MISC, 1099-R, 1099-K, or W-2G.

To upload your Forms 1099 and W-2G using the *DRS Standard File Layout*.

1. From the *TSC* bulk filer's main menu select *File for your Clients*.

2. Under the *File Import* section select the nonpayroll tax forms you are filing from the drop down box.

3. Select *File Online*.

4. On the *File Upload* page, use the *browse* button to search your computer for the file you wish to upload.

5. Select *Upload*.

6. The *Upload Status* page will indicate if the upload was successful. If not, select *Download Result File* to view details of errors. Correct errors and repeat the upload process.

After a successful upload, you will need to complete Form CT-1096 for each taxpayer. See *Bulk Filer Form CT-1096 TSC Filing Options* on Page 6.

Key and Send - Single Client Filing Option

Enter your clients' Forms 1099 and W-2G and Form CT-1096 information one client at a time. Within this option you will select your method to upload Forms 1099 and W-2G and then select Form CT-1096 to complete the filing process.

To use the *Key and Send - Single Client Filing* option.

1. From the *TSC* main menu select *File for your Clients* from under *Third Party Bulk Filing*.

2. Under the *Key and Send - Single Client Filing* section, enter your client's Connecticut Tax Registration Number (CTREG) or Federal Identification Number (FEIN) and select *Withholding-Nonpayroll* from the tax type drop down box, then select *File Online*.

3. From the *Withholding* menu, select the appropriate Form CT-1096, choose the period end, and select *next*.

4. Choose one of the following filing methods:

   - *KEY AND SEND – "key-in" manually online*;
   - *DYNAMIC WEB IMPORT (DWI) - user created text file*; **or**
   - *STANDARDIZED FILE FORMAT - DRS Standard File Layout (1220,FIRE)*.

Completing these steps allow you to file as a single taxpayer. See *Single Taxpayer Filing Through the TSC* on Page 4 to complete the filing of Form CT-1096 and receive a Form CT-1096 confirmation number. Your Forms 1099 and W-2G are **not** successfully transmitted until the **TSC** issues a confirmation number for Form CT-1096.

Bulk Filer Form CT-1096 *TSC* Filing Options

After a successful upload, you will need to complete Form CT-1096 for each taxpayer. You may choose the *File Import* option or the *Key and Send - Single Client Filing* option.

File Import

The *File Import* option uses the **dynamic web import** process where you can customize your file layout.

To begin, prepare either a fixed length or delimited text file with Form CT-1096 information for all taxpayers per form type.

Return to the *Third Party Bulk Filer* main menu and choose *Non-Payroll Withholding Annual Summary (CT-1096)* from the drop down list in the *File Import* section. The file type and file layout must match the information you are uploading.

You will receive a confirmation number for each successfully filed Form CT-1096.

Key and Send - Single Client Filing

To file Form CT-1096 using the *Key and Send - Single Client Filing* option:

1. Return to the *Third Party Bulk Filer* main menu;
2. Enter the client's Connecticut Tax Registration Number (CTREG) or Federal Identification Number (FEIN).
3. Select *Withholding-Nonpayroll* from the tax type drop down list.
4. Select *File Online*.
5. Select the appropriate Form CT-1096.
6. Choose the period end and proceed to Form CT-1096.
7. Verify the Form CT-1096 information; **and**
8. Complete the quarterly breakout.

Your Forms 1099 and W-2G are **not** successfully transmitted until the **TSC** issues a confirmation number for Form CT-1096.

Registering as a Third Party Bulk Filer

To register as a third party bulk filer:

- Go to **portal.ct.gov/TSC**;
- Under the *BULKFILE LOGIN* heading, select *Apply for a bulk filer ID*;
- Select *Application to Become a Bulk Filer*; **and**
- Print, then mail or fax the completed form.

You may fax your completed application to **860-297-4761** (Attention: Bulk File Coordinator) or mail to:

> Department of Revenue Services
> State of Connecticut
> Electronic Commerce Unit
> 450 Columbus Blvd Ste 1
> Hartford CT 06103-1837

Once your application has been processed, a bulk filing identification number, password, and instructions are mailed to you.

Test Files

The **TSC** offers the ability to test your file layout and confirm your transmission capability by using the demo mode feature.

In the **TSC**, choose *start demo* from the main menu. **TSC** demo mode mimics the live application but does not submit your data to DRS. Demo mode allows you to validate the quality of your data and file layouts by replicating the upload of your actual files.

Demo mode provides a results file layout similar to the live mode. Demo mode activity is **not** an official filing and the system does not store or send any portion of this file to DRS. The results file only confirms the accepted and rejected records within the information returns. See *Acknowledgement Results Layout Record* on Page 26.

Use of Agent

Payers using a service to electronically file or transmit information are responsible for the accuracy and timeliness of their information returns. If a transmitter fails to meet the electronic filing requirements, the payer is liable for any penalties imposed by DRS.

III. Questions & Answers

Q. Are there any changes affecting the information returns that are required?

A. No.

Q. Are there any new information return filing requirements addressed in this publication?

A. No.

Q. Were there any technical changes in the specifications for 2019?

A. No.

Q. Are DRS' electronic filing specifications the same as the federal specifications?

A. There is **no** K Record (State Totals) requirement for Connecticut. If included, it will be ignored. The Connecticut Tax Registration Number, if any, is required. Fields not required by DRS are indicated by **N/A**. **Enter blanks**.

Q. How will records not required by DRS be treated?

A. Information records not required by DRS will be ignored.

Q. What paper forms should accompany the electronic filing?

A. None. Payers should not submit paper copies of any electronically filed forms. If there are any attachments that cannot be electronically filed, keep this information with your records to be provided to DRS upon request.

Q. Is there a penalty for failure to file federal Form 1099-K?

A. Yes. Failure to file the state copy of federal Form 1099-K with Connecticut will result in a civil penalty of $50 for the first month for each 1099-K that you are required and fail to file, plus $50 for each month, or fraction thereof, for which such failure continues. The total amount of penalty imposed will not exceed $250,000 per year.

Q. Will failure to file information returns electronically result in the assessment of penalties?

A. Yes. Payers who are required to file electronically will be treated as having failed to file if they file paper forms in lieu of electronic filing, unless DRS has granted a waiver. See *Penalties* and *Waiver From Filing Electronically* on Page 3.

Q. How does a payer report changes to an electronically filed submission?

A. DRS now accepts corrected and supplemental filings to be filed electronically through the *TSC*. Corrected and supplemental filings can only be done using the Single Taxpayer or *Key and Send - Single Client Filing* option. Using the *File Import* option will result in rejection codes for duplicate filings. See Page 3 for additional information on supplemental or corrected return filings.

Q. How can a payer submit data when there is a requirement for the data to be protected?

A. The *TSC* encrypts all information sent from the filer until the information is delivered to DRS, thus keeping data secure while in transport.

Q. How does Form CT-1096 get filed?

A. Individual Payers: *TSC* will automatically populate Form CT-1096 for you once Forms 1099/W-2G have been successfully uploaded. You must verify all the figures and complete the quarterly breakouts.

Third Party Bulk Filers: After uploading all of your Form 1099/W-2G's, you must return to the withholding main menu to upload Form CT-1096. Select the Form CT-1096 link from the menu options then upload and complete the filing process. If filing for multiple businesses, you will have the option to return to the *Third Party Bulk Filer* main menu.

IV. Combined Federal/State Filing Program

Connecticut participates in the Combined Federal/State Filing Program (CF/SF). However, you must also file Forms 1099-MISC and 1099-R that have Connecticut withholding, and all Forms 1099-K, directly with DRS through the *TSC* even if you participate in the CF/SF. See *Section II, Electronic Filing Through the Taxpayer Service Center*, on Page 4.

The only forms filed through CF/SF that will satisfy the DRS filing requirement are Forms 1099-MISC and 1099-R with no Connecticut withholding. The due date for tax year 2019 is January 31, 2020.

Records T, C, and F are identical to the filing requirements in this publication. Differences in the record requirements are as follows:

Record A

*   **Field position 6** (Combined Federal/State Filer) must contain a **1**.

Record B

*   **Field positions 747-748** (Combined Federal/State Code) the code for Connecticut is **08**.

File Corrections

Any corrections to 1099-MISC or 1099-R files using the Federal/State Combined Filing Program should be replaced by uploading the correct forms.

V. Data Record Descriptions

Record Types

Use the information below as well as the list of technical requirements and specifications in the other sections of this publication to prepare Forms 1099-R, 1099-MISC, 1099-K and W-2G filings. See *Section VII. Examples of Proper Record Sequence for Filing Forms 1099-R, 1099-MISC, and W-2G Information Returns* on Page 9.

These record formats are identical to those published by the IRS in Publication 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G.

Section VIII. Record Specification includes formats for the following record types required by DRS. See *Section VII,* 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 file. It must be the first 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.

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 has the total number of payees (B Records) and the totals of the payment amount fields filed by a payer or return type.

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.

Punctuation may be used when appropriate. Do not include titles in the payer name field. 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 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 = 000000550099

Do not use punctuations 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.

VI. Programmer's Review

General Information

❒ You must follow the Connecticut specifications for record layouts.

❒ If a return contains errors, DRS will provide a list of the failed records with explanations. Simply correct the file and resubmit the entire file.

Technical Requirements

❒ Data must be saved using the ASCII character set.

❒ Each record in the file must be 750 characters in length followed by a carriage return/line feed (CR/LF).

❒ Data must be entered in each record in the exact positions shown in *Section VIII. Record Specifications*.

❒ The record delimiter must consist of two characters and those two characters must be carriage return and line feed (CR/LF).

❒ Do not place a record delimiter before the first record of the file.

❒ Do not place more than one record delimiter, for example, more than one carriage-return or line feed combination, following a record.

❒ Do not place record delimiters after a field within a record.

❒ DRS recommends that the *File Name* be CTTAX followed by the 4-digit calendar year of the data you are uploading (for example, CTTAX2019).

❒ File name should end with a file extension name of .txt or .dat.

Payment (Calendar) 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 calendar year.

❒ The payment year must be in a YYYY format.

Proper Order of Records for Files With More Than One Payer

❒ If a file contains information returns for more than one payer, do not use Transmitter T Record(s) or End of Transmission F Record(s) between payers. Each file can only have one 'T' record and one 'F' record. See *VII. Examples of Proper Record Sequence for Filing Forms 1099-R, 1099-MISC, and W-2G Information Returns, Example 3* below.

Money Amounts

❒ Do not include negative money amounts in money fields under any circumstances.

❒ Zero fill money fields not applicable to your company.

❒ 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.

❒ Do not sign money fields.

VII. Examples of Proper Record Sequence for Filing Forms 1099-R, 1099-MISC, and W-2G Information Returns

Example 1

Payer Filing Own Form 1099 with 42 Returns

T... TRANSMITTER
A... PAYER
B
  }. 42 PAYEE RECORDS
B
C... END OF PAYER
F... END OF TRANSMISSION

Example 2

Transmitter Filing Form 1099 for One Payer with 42 Returns

T... TRANSMITTER
A... PAYER
B
  }. 42 PAYEE RECORDS
B
C... END OF PAYER
F... END OF TRANSMISSION

Example 3

Transmitter Filing Form 1099 for Three Payers with 42, 106, and 89 Returns Respectively

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

VIII. Record Specifications

Transmitter T Record - General Field Descriptions

- The Transmitter T Record identifies the entity transmitting the file.

- The Transmitter T Record is the first record on each file, followed by a Payer A Record. A file will not transmit if the T Record is not present.

- 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 marked **Not required**, the transmitter must allow for the field. You may be instructed to enter blanks or zeros in the Not required fields.

- The Transmitter T Record must be followed by the Payer A Record, which must be followed by Payee B Records. However, the first record on each file must be a Transmitter T Record.

- All records must be a fixed length of **750 positions** followed by a carriage return/line feed (CR/LF).

Record Name: Transmitter T Record

–Fixed Length of 750 Positions–

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	**Required.** Enter **T**.
2-5	Payment Year	4	**Required.** Enter **2019**.
6	Prior Year Data Indicator	1	DRS does not accept prior year data. **Enter a blank**.
7-15	Transmitter's TIN	9	**Required**. Enter the transmitter's nine-digit Tax Identification Number (TIN). May be a FEIN or Social Security Number (SSN). Do not enter blanks, hyphens, or alpha characters.
16-20	Transmitter Control Code	5	N/A. **Enter blanks**.
21-27	Blank	7	**Enter blanks**.
28	Test File Indicator	1	DRS does not accept the indicator. **Enter a blank**.
29	Foreign Entity Indicator	1	N/A. **Enter a blank**.
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 Required information in Field Positions 110 through 280 must contain the name and address information.

Field Position	Field Title	Length	Description and Remarks
110-149	Company Name	40	**Required**. Enter the name of the company to be associated with the address where correspondence should be sent 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.
190-229	Company Mailing	40	**Required**. Enter the mailing address where correspondence should be sent.

Field Position	Field Title	Length	Description and Remarks
230-269	Company City	40	**Required**. Enter the city, town, or post office where correspondence should be sent.
270-271	Company State	2	**Required**. Enter the valid U.S. Postal Service state abbreviation for the state.
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	Number & Extension	15	**Required**. Enter telephone number of the person to contact regarding electronic files. Omit hyphens. If no extension is available, left justify information and fill unused positions with blanks. For example, phone number of 860-297-1234 extension of 1099 is 86029712341099.
359-408	Contact Email Address	50	**Required if available**. Enter the email address of the person to contact regarding electronic files. Left justify information. If no email address is available, enter blanks.
409-499	Blank	91	**Enter blanks**.
500-507	Record Sequence Number	8	**Not required**.
508-517	Blank	10	**Enter blanks**.
518	Vendor Indicator	1	**Not required**.
519-558	Vendor Name	40	**Not required**.
559-598	Vendor Mailing Address	40	**Not required**.
599-638	Vendor City	40	**Not required**.
639-640	Vendor State	2	**Not required**.
641-649	Vendor ZIP Code	9	**Not required**.
650-689	Vendor Contact Name	40	**Not required**.
690-704	Vendor Contact Phone Number and Extension	15	**Not required**.
705-739	Blank	35	**Enter blanks**.
740	Vendor Foreign Entity Indicator	1	**Enter blanks**.
741-748	Blank	8	**Enter blanks**.
749-750	Blank	2	**Enter blanks**.

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. 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 that 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. However, **each group** of B Records must be preceded by an A Record and followed by an End of Payer C Record. A separate A Record is required for each payer.

- 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 and continue the same record into the next block.

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

- All records must be a fixed length of **750 positions** followed by a carriage return/line feed (CR/LF).

Record Name: Payer A Record

–Fixed Length of 750 Positions–

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	**Required**. Enter **A**.
2-5	Payment Year	4	**Required**. Enter **2019**.
6	Combined Federal/State Filer	6	If you are participating in the combined federal/state filing, enter a **1**. Otherwise enter a blank.
7-11	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.
21-24	Payer Name Control	4	Same as IRS. See IRS Publication 1220.
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.
26 - 27	Type of Return	2	**Required**. Enter the appropriate code from the table below: **Type of Return** / **Code** 1099-MISC / A 1099-R / 9 W-2G / W

Field Position	Field Title	Length	Description and Remarks
28-43	Amount Codes	16	**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		For Reporting Payments on Form 1099-MISC:

Form 1099-MISC, Miscellaneous Income

Amount Code	Amount Type
1	Rent: See *Note 1* below in this section.
2	Royalties: See *Note 2* below.
3	Other income
4	Federal income tax withheld (backup withholding or withholding on Indian gaming profits)
5	Fishing boat proceeds
6	Medical and health care payments
7	Non-employee compensation
8	Substitute payments in lieu of dividends or interest
A	Crop Insurance Proceeds
B	Excess golden parachute payments
C	Gross proceeds paid to an attorney in connection with legal services
D	Section 409A Deferrals
E	Section 409A Income

Note 1: When using the Direct Sales Indicator 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.

	Amount Codes		For Reporting Payments on Form 1099-R:

Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

Amount Code	Amount Type
1	Gross distribution
2	Taxable amount: See *Note 1* below.
3	Capital gain (included in Amount Code 2)
4	Federal income tax withheld
5	Employee contributions or insurance premiums
6	Net unrealized appreciation in taxpayer's securities
8	Other
9	Total employee contributions
A	Traditional IRA/SEP/SIMPLE distribution or Roth Conversion See *Note 2* below.

Note 1: If the taxable amount cannot be determined enter a **1** in position 547 of the B Record. Payment Amount 2 must contain zeroes.

Note 2: For Form 1099-R, report the Roth conversion or total amount distributed from an IRA, SEP, or SIMPLE in Payment Amount Field A (IRA/SEP/SIMPLE Distribution or Roth conversion) of the Payee "B" Record, and generally, the same amount in Payment Amount Field 1 (Gross Distribution). The IRA/SEP/SIMPLE indicator should be set to "1" in Field Position 548 of the Payee B Record. Refer to IRS 2019, Instructions for Forms 1098, 1099, 5498, and W-2G, for exceptions.

Amount Codes

For Reporting Payments on Form W-2G:

Form W-2G, Certain Gambling Winnings

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
42-51	Blank	10	**Enter blanks**.
52	Foreign Entity Indicator	1	N/A. **Enter a blank**.
53-92	First Payer Name Line	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 Line Field.
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 (zero)**, this field may contain either a continuation of the First Payer Name Line or blanks. Left justify information and fill unused positions with blanks.
133	Transfer Payer Name Agent Indicator	1	**Required**. Identifies the entity in the Second Payer Name Line field.

Code	Meaning
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 (for example, 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**, 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**, 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.

Field Position	Field Title	Length	Description and Remarks
225-239	Payer Phone Number & Extension	15	Enter the payer's phone number and extension. Omit hyphens. If no extension is available, left justify information and fill unused positions with blanks. For example, phone number of 860-297-1234 with extension of 1099 is 86029712341099.
240-499	Blank	260	**Enter blanks**.
500-507	Record Sequence Number	8	**Not required**.
508-748	Blank	241	**Enter blanks**.
749-750	Blank	2	**Enter blanks**.

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 remains 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 should be left justified and filled with blanks. In the B Record, the filer must allow for all 14 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 1247Abbbbbbb. In this example, b denotes blanks. Do not enter the letter b.

Positions 55 through 66 for Payment Amount 1 represent rents.

Positions 67-78 for Payment Amount 2 represent royalties.

Positions 79-90 for Payment Amount 3, enter **0s** (zeros).

Positions 91-102 for Payment Amount 4 represent federal income tax withheld for Forms 1099-MISC and W-2G.

Positions 103-126 for Payment Amount 5 and 6 enter **0s** (zeros).

Positions 127-138 for Payment Amount 7 represent non-employee compensation.

Positions 139-162 for Payment Amount 8 and 9, enter **0s** (zeros).

Positions 163-174 for Payment Amount A represent crop insurance proceeds.

Positions 175-186 for Payment Amount B, enter **0s** (zeros).

Positions 187-198 for Payment Amount C represent gross proceeds paid to an attorney in connection with legal services.

Positions 199-210 for Payment Amount D, enter **0s** (zeros).

Positions 211-222 for Payment Amount E, enter **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 000000001000 in the payment amount field.

- All records must be a fixed length of **750 positions** followed by a carriage return/line feed (CR/LF).

Record Name: Payee B Record

–Fixed Length of 750 Positions–

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	**Required**. Enter **B**.
2-5	Payment Year	4	**Required**. Enter **2019**.

Field Position	Field Title	Length	Description and Remarks
6	Corrected Return Indicator	1	Enter "G" if the file being submitted contains corrected information. Otherwise, enter blanks.
7-10	Name Control	4	Same as IRS. See IRS Publication 1220.
11	Type of TIN	1	This field is used to identify the Taxpayer Identification Number (TIN) in positions 12-20 as either a Federal Employer Identification Number (FEIN), 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:

Code	Type of TIN	Type of account
1	FEIN	A business, organization, sole proprietor, or other entity
		or
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 an SSN
Note	N/A	Blanks are **not** allowed if the type of TIN is not determinable.

Field Position	Field Title	Length	Description and Remarks
12-20	Payee's TIN	9	**Required**. Enter the nine-digit TIN of the payee (SSN, ITIN, ATIN, or FEIN). If an identification number is not available or has been applied for but not received, enter zeros. **Do not enter hyphens or alpha characters**.
21-40	Payer's Account Number For Payee	20	Enter any number assigned by the payer to the payee (such as a 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 20 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.

Field Position	Field Title	Length	Description and Remarks
45-54	Blank	10	**Enter blanks**.
	Payment Amount Fields (must be numeric)		**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 **1247Abbbbbbb**. 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 on Forms 1099-MISC and W-2G. Payment Amounts 5 and 6 should be all **0s** (zeros); Payment Amount 7 represents non-employee compensation; Payment Amounts 8 and 9 should be all **0s** (zeros); Payment Amount A represents crop insurance proceeds; and Payment Amount B should be all **0s** (zeros). Payment Amount C represents gross proceeds paid to an attorney in connection with legal services. 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. **Income tax withheld cannot be reported as a negative amount on any form.**
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.

Field Position	Field Title	Length	Description and Remarks
199-210	Payment Amount D*	12	The amount reported in this field represents payments for Amount Code D in the A Record.
211-222	Payment Amount E*	12	The amount reported in this field represents payments for Amount Code E in the A Record.
223-234	Payment Amount F*	12	The amount reported in this field represents payments for Amount Code F in the A Record.
235-246	Payment Amount G*	12	The amount reported in this field represents payments for Amount Code G in the A Record.

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

Field Position	Field Title	Length	Description and Remarks
247	Foreign Country Indicator	1	**If the address of the payee is 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.
248-287	First Payee Name Line	40	**Required**. Enter the name of the payee, preferably surname first, whose 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. 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.

Field Position	Field Title	Length	Description and Remarks
328-367	Blank	40	**Enter blanks**.

Field Position	Field Title	Length	Description and Remarks
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 40, 2, and 9 position fields, 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 located in position 247 must contain a **1**.

Field Position	Field Title	Length	Description and Remarks
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.
488-489	Payee State	2	**Required**. Enter the valid U.S. Postal Service state abbreviation.
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	Blank	1	**Enter a blank**.
500-507	Record Sequence Number	8	**Not required**.
508-543	Blank	36	**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 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 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 should contain zeros.

Field Position	Field Title	Length	Description and Remarks
548	FATCA Filing Requirement Indicator	1	Enter a "1" (one) if there is a Foreign Account Tax Compliance Act (FATCA) filing requirement. Otherwise, enter a blank.
549-662	Blank	114	**Enter blanks**.
663-722	Special Data Entries	60	**Required**. Enter payer Connecticut Tax Registration Number. Right justify and fill unused positions with blanks. Do not enter hyphens.
723-734	State Income	12	**Required.** Enter the state income tax withheld for 1099-MISC tax withheld 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**.
747-748	Combined Federal/State Code	2	If you are participating in the combined federal/state filing, the code for Connecticut is **08**. Otherwise enter blanks.
749-750	Blank	2	**Enter blanks**.

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 2019 IRS Instructions for Forms 1099-R and 5498.)	2	**Required**. Enter at least one distribution code from the table below. More than one code may apply. If only one code is necessary, it must be entered in position 545 and position 546 will be blank. When using Code P for an IRA distribution under IRC § 408(d)(4), the filer may also enter Code 1, 2, 4, B, or J, if applicable. Only three numeric combinations are acceptable: Codes 8 and 1, 8 and 2, and 8 and 4, on one return. These three combinations can be used only if both codes apply to the distribution being reported. If more than one numeric code is applicable to different parts of a distribution, report two separate B Records. Distribution Codes 3, 5, 6, 9, E, F, N, Q, R, S, and T cannot be used with any other codes. Distribution Code G may be used with Distribution Code 4 only if applicable.

Code	Category
1*	Early distribution, no known exception (in most cases, under age 59½)
2*	Early distribution, exception applies (under age 59½)
3*	Disability
4*	Death
5*	Prohibited transaction
6	Section 1035 exchange (a tax-free exchange of life insurance, annuity, or endowment contracts)
7*	Normal distribution
8*	Excess contributions plus earning/excess deferrals (and/or earnings) taxable in 2019
9	Cost of current life insurance protection (premiums paid by a trustee or custodian for current insurance protection)
A	May be eligible for ten-year tax option
B	Designated Roth account distribution

Code	Category
D*	Excess contributions plus earnings/excess deferrals taxable in the reporting period.
E	Distributions under Employee Plans Compliance System (EPCRS).
F	Charitable gift annuity
G	Direct rollover and rollover contribution
H	Direct rollover of distribution from a designated Roth account to a Roth IRA
J	Early distribution from a Roth IRA. (This code may be used with Code 8 or P.)
L	Loans treated as deemed distribution under Section 72(p)
N	Recharacterized IRA contribution made for the reporting period.
P*	Excess contributions plus earning/excess deferrals taxable in the reporting period.
Q	Qualified distribution from a Roth IRA.(Distribution from a Roth IRA when the five-year holding period has been met, and the recipient has reached 59½, has died, or is disabled.)
R	Recharacterized IRA contribution made for the reporting period. See *Note.*
S*	Early distribution from a SIMPLE IRA in first two years, no known exception.
T	Roth IRA distribution, exception applies because participant has reached 59½, died, or is disabled, but it is unknown if the 5-year period has been met.
U	Distribution from ESOP under Section 404(k).

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

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

547	Taxable Amount Not Determined Indicator	1	Enter **1** only if the taxable amount of the payment entered for Payment Amount Field 1 (Gross distribution) of the B Record cannot be computed, otherwise **enter a blank**. (If 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 (See *Note*.)	1	Enter **1** if reporting for a traditional IRA, SEP, or SIMPLE distribution or Roth conversion; otherwise, **enter a blank**. If the IRA/SEP/SIMPLE Indicator is used, enter the amount of the Roth conversion or distribution in Payment Amount Field A of the Payee B Record. **Do not use the indicator for a distribution from a Roth. or an IRA characterization**.

Note: For Form 1099-R, report the Roth conversion or the total amount distributed from a traditional IRA, SEP, or SIMPLE in Payment Amount Field A (IRA/SEP/SIMPLE Distribution, or Roth conversion), as well as Payment Amount Field 1 (Gross Distribution) of the B Record. Refer to the IRS 2019, Instructions for Forms 1099-R and 5498, box 2a instructions, 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.

Field Position	Field Title	Length	Description and Remarks
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% will be 10%; 10.5% will be 11%) Enter the percentage received by the person whose TIN 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.
552-555	Date of Designated Roth Contribution	4	Enter the date of the first year a designated Roth contribution was made. Enter in YYYY format.
556	FATCA Filing Requirement Indicator	1	Enter a "1" (one) if there is a Foreign Account Tax Compliance Act (FATCA) filing requirement. Otherwise, enter a blank.
557-564	Date of Payment	8	Enter date of payment in YYYYMMDD format. Do not enter hyphens or slashes.
565-662	Blank	9	**Enter blanks**.
663-722	Special Data Entries	60	**Required**. Enter payer Connecticut Tax Registration Number. Right justify and fill unused positions with blanks. Do not enter hyphens.
723-734	State Income Tax Withheld	12	**Required**. 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	If you are participating in the combined federal/state filing the code for Connecticut is **08**, otherwise enter blanks.
749-750	Blank	2	**Enter blanks**.

3. 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	**Required**. Enter the applicable type of wager code from the table below:

Code	Category
1	Horse race track (or off-track betting of a horse track nature)
2	Dog race track (or off-track betting of a dog track nature)
3	Jai alai
4	State conducted lottery
5	Keno
6	Casino type bingo. Do not use this code for any other type of bingo winnings (for example, church or fire department.)
7	Slot machines
8	Poker Winnings
9	Any other type of gambling winning.

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Field Position	Field Title	Length	Description and Remarks
548-555	Date Won	8	**Required**. Enter the date of the winning transaction in the format YYYYMMDD (for example, 20191022). **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 blanks**.
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**.
663-722	Special Data Entries	60	**Required**. Enter payer Connecticut Tax Registration Number. Right justify and fill unused positions with blanks. Do not enter hyphens.
723-734	State Income Tax Withheld	12	**Required**. 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**.

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 payment amount fields totals, filed by a given payer, a particular type of return, or both. 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** followed by a carriage return/line feed (CR/LF).

Record Name: End of Payer C Record

–Fixed Length of 750 Positions–

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.

Field Position	Field Title	Length	Description and Remarks
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	
142-159	Control Total 8	18	
160-177	Control Total 9	18	
178-195	Control Total A	18	
196-213	Control Total B	18	
214-231	Control Total C	18	
232-249	Control Total D	18	
250-267	Control Total E	18	
268-285	Control Total F	18	
286-303	Control Total G	18	
304-499	Blank	196	**Enter blanks**.
500-507	Record Sequence Number	8	**Not required**.
508-748	Blank	241	**Enter blanks**.
749-750	Blank	2	**Enter blanks**.

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** followed by a carriage return/line feed (CR/LF).

Record Name: End of Transmission F Record

–Fixed Length of 750 Positions–

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 blanks**.
31-49	Blank	19	**Enter blanks**.
50-57	Total Number Payees	8	**Not required**.
58-499	Blank	442	**Enter blanks**.
500-507	Record Sequence Number	8	**Not required**.
508-748	Blank	241	**Enter blanks**.
749-750	Blank	2	**Enter blanks**.

IX. Acknowledgement Results Layout Record

When uploading **Forms 1099** or **Form W-2G** using the *Standard File* of the *Bulk Filing Method*, DRS provides an **Acknowledgement Results Layout Record** that identifies successful and failed records or files of each Form 1099(s) or Form W-2G submitted. Form CT-1096 will only be accepted by DRS if all values equal the number of all the successfully uploaded Forms 1099(s) or W-2G.

More key information:

1. Successful uploads contain four rows of data that should each include a 'T,' 'A,' 'C,' and 'F' record.

2. Failed records display in the appropriate 'B' record.

3. Failed files display in the appropriate 'C' or 'F' record.

4. Error messages are in plain understandable text.

Helpful Hints:

For optimum processing, DRS recommends that only files with less than 1000 records be transmitted Monday through Friday between 8:00 a.m. and 5:00 p.m. Uploading files with more than 1000 records is recommended Monday through Friday after 5:00 p.m. or on weekends. You may experience delays on days that returns are due.

Item Number	Field Name	Starting Position	End Position	Byte Count	Paper Format / Special Instructions
Transmitter Record. This record appears once per transmitter.					
1	Record Identifier	1	1	1	Value = 'T.' This is the transmitter record.
2	Transmitter ID	2	14	13	The same ID entered on the *TSC* Welcome page.
3	Blank	15	750	736	Blanks. No information provided.
Payer A Record. This record appears for each payer in the file. May be many payers per transmitter.					
1	Record Identifier	1	1	1	Value = 'A.' This is the beginning record for this payer.
2	Tax Year	2	5	4	The tax year of the uploaded data.
3	Payer CT Reg. Number	6	18	13	The CT Tax Registration Number of the payer.
4	Payer's Identification Number (FEIN)	19	27	9	The FEIN of the payer.
5	Type of Return	28	28	1	Values = '9' for Form(s) 1099-R, 'A' for 1099-MISC, and 'W' for W-2G.
6	Blank	29	750	722	Blanks. No information provided.
Payee B Record. This record appears for each failed Payee B. May be many failed Payee Bs for a single Payer A					
1	Record Identifier	1	1	1	Value = 'B.' This is used to identify a specific payee.
2	Line Number	2	8	7	Line number within the payer file of the failed payee.
3	Tax Year	9	12	4	The year in YYYY format.
4	Payee's Taxpayer Identification Number (TIN)	13	21	9	Payee's Tax Identification Number (TIN) of the failed record.
5	Payee Reason for Failure	22	750	729	Reason the payee record failed.
End of Payer/Totals Record. This record appears for each Payer.					
1	Record Identifier	1	1	1	Value = 'C' This is the end record for this payer.
2	Total Nonpayroll	2	19	18	Total of all nonpayroll amounts reported on accepted Form 1099/W-2G's (Form CT-1096, Line 2).
3	Total CT Tax Withheld	20	37	18	Total of all CT income tax withheld amounts reported on accepted Form 1099/W-2G's (Form CT-1096, Line 1.)
4	Number of Successful Payees	38	44	7	The total number of successful 1099's entered by this payer (Form CT-1096, Line 3).
5	Number of Failed Payees	45	51	7	The total number of failed 1099/W-2G's for this payer.
6	Blank	52	750	699	Blanks. No information provided.
Total Transmitter Record. This record appears once per transmitter.					
1	Record Identifier	1	1	1	Value = 'F.' This is a summary of the number of payers in this file.
2	Number of 'A' records	2	19	18	The total number of payers in this file.
3	Total Number of Payees	20	37	18	The total number of payees in this file.
4	Blank	38	750	713	Blanks. No information provided.

Effect on Other Documents

This Informational Publication supersedes **IP 2018(12.1)** *Forms 1098, 1099-R, 1099-MISC, 1099-K, and W-2G Electronic Filing Requirements For Tax Year 2018.*

Effect of This Document

An Informational Publication issued by DRS addresses frequently asked questions about a current position, policy, or practice, usually in a less technical question and answer format.

X. 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 CD.

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

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

Character – A letter, number, or punctuation symbol.

Character Set – A group of unique electronic definitions for all letters, numbers, and punctuation symbols.

DRS – State of Connecticut Department of Revenue Services.

FEIN (Federal Employer Identification Number) – A nine-digit number assigned by the Internal Revenue Services (IRS) to an organization for federal tax reporting purposes.

File – 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 should be the End of Transmission F Record. Nothing should be reported after the End of the Transmission F Record.

Filer – Person (may be payer or transmitter) submitting information to DRS.

Filing Year – The calendar year during which the information returns are submitted to DRS.

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) or a 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 files submitted to DRS.

Transmitter – Any person or organization submitting an electronic file to DRS.

TSC (Taxpayer Service Center) – Interactive tool accessed through the DRS website at **portal.ct.gov/DRS** for a free, fast, easy, and secure way to conduct business with DRS.

Department of Revenue Services
State of Connecticut
450 Columbus Blvd Ste 1
Hartford CT 06103-1837

portal.ct.gov/drs
TSC
Taxpayer Service Center

	Tax Information	Forms and Publications	
Internet	Find important information for Individual and Business filers, and all of the latest DRS news including new legislation, policies and press releases on the DRS website at **portal.ct.gov/DRS**	View, download, and print all Connecticut forms and publications by visiting the DRS website at **portal.ct.gov/DRS**	**Internet**
Email	Send routine tax questions to **drs@po.state.ct.us** (do not send account related inquiries). For account-related questions, including bill and refund inquiries, use the **Secure Mailbox** feature by logging into the *TSC*.	Email requests, including your name, address (street, city, state, and ZIP code), and the name or number of the tax product to **ctforms.drs@po.state.ct.us**	**Email**
Telephone	For telephone assistance, call the Department of Revenue Services (DRS) at **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); or **860-297-5962** (from anywhere).	For forms and publications, call **800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) and select **Option 2**; or **860-297-4753** (from anywhere).	**Telephone**

Walk-In	Free personal taxpayer assistance and forms are available by visiting our offices. Walk-in assistance at all DRS locations is available Monday through Friday, 8:30 a.m. to 4:30 p.m. (arrive by 4:00 p.m.). Directions to DRS offices are available using the DRS phone menu or by visiting the DRS website. If you require special accommodations, please advise the DRS representative. All calls are answered at our main office in Hartford, not at the field offices.

Bridgeport	**Hartford**	**Norwich**	**Waterbury**
10 Middle St	450 Columbus Blvd	401 West Thames St Building 700	55 West Main St Suite 100

Federal Tax Information	Statewide Services
For questions about **federal taxes**, visit **www.irs.gov** or call the Internal Revenue Service (IRS) at 800-829-1040. To order **federal tax forms**, call 800-829-3676.	Visit the *Official State of Connecticut Website* at **portal.ct.gov** for information on statewide services and programs.