

**2024 Form 1099-R, 1099-MISC, 1099-K, 1099-NEC, and  
W-2G Record Specifications**

The following specifications are unchanged from 2023. Last updated: December 2024

**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      | <b>Required.</b> Enter <b>T</b> .  |
| 2-5   | Payment Year                    | 4      | <b>Required.</b> Enter <b>2024</b> .   |
| 6   | Prior Year Data Indicator       | 1      | <b>Required.</b> Enter <b>P</b> only if reporting prior year data. Otherwise, enter a blank.   |
| 7-15  | Transmitter’s TIN               | 9      | <b>Required.</b> 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. <b>Enter blanks.</b>  |
| 21-27   | Blank                           | 7      | <b>Enter blanks.</b>   |
| 28  | Test File Indicator             | 1      | DRS does not accept the indicator. <b>Enter a blank.</b>   |
| 29  | Foreign Entity Indicator        | 1      | N/A. <b>Enter a blank.</b>   |
| 30-69   | Transmitter Name                | 40     | <b>Required.</b> Enter the name of the transmitter in the manner in which it is used in normal business. Left justify information and fill unused positions with blanks.               |
| 70-109  | Transmitter Name (Continuation) | 40     | Enter any additional information that may be part of the name. Left justify information and fill unused positions with blanks.   |
| <b>Note:</b> All Required information in Field Positions 110 through 280 must contain the name and address information. |                                 |        |  |
| 110-149   | Company Name                    | 40     | <b>Required.</b> 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     | <b>Required.</b> Enter the mailing address where correspondence should be sent.  |

| <b>Field Position</b> | <b>Field Title</b>                        | <b>Length</b> | <b>Description and Remarks</b>  |
|-----------------------|---|---------------|---|
| 230-269               | Company City                              | 40            | <b>Required.</b> Enter the city, town, or post office where correspondence should be sent.  |
| 270-271               | Company State                             | 2             | <b>Required.</b> Enter the valid U.S. Postal Service state abbreviation for the state.  |
| 272-280               | Company ZIP Code                          | 9             | <b>Required.</b> Enter the valid nine-digit ZIP code assigned by the U.S. Postal Service. If only the first five digits are known, left justify information and fill unused positions with blanks.  |
| 281-295               | Blank                                     | 15            | <b>Enter blanks.</b>  |
| 296-303               | Total Number of Payees                    | 8             | <b>Required.</b> Enter the total number of Payee B Records reported in the file. Right justify information and fill unused positions with zeros.  |
| 304-343               | Contact Name                              | 40            | <b>Required.</b> Enter name of the person to be contacted if DRS encounters problems with the file.   |
| 344-358               | Number & Extension                        | 15            | <b>Required.</b> 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            | <b>Required if available.</b> 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            | <b>Enter blanks.</b>  |
| 500-507               | Record Sequence Number                    | 8             | <b>Not required.</b>  |
| 508-517               | Blank                                     | 10            | <b>Enter blanks.</b>  |
| 518                   | Vendor Indicator                          | 1             | <b>Not required.</b>  |
| 519-558               | Vendor Name                               | 40            | <b>Not required.</b>  |
| 559-598               | Vendor Mailing Address                    | 40            | <b>Not required.</b>  |
| 599-638               | Vendor City                               | 40            | <b>Not required.</b>  |
| 639-640               | Vendor State                              | 2             | <b>Not required.</b>  |
| 641-649               | Vendor ZIP Code                           | 9             | <b>Not required.</b>  |
| 650-689               | Vendor Contact Name                       | 40            | <b>Not required.</b>  |
| 690-704               | Vendor Contact Phone Number and Extension | 15            | <b>Not required.</b>  |
| 705-739               | Blank                                     | 35            | <b>Enter blanks.</b>  |
| 740                   | Vendor Foreign Entity Indicator           | 1             | <b>Enter blanks.</b>  |
| 741-748               | Blank                                     | 8             | <b>Enter blanks.</b>  |
| 749-750               | Blank                                     | 2             | <b>Enter blanks.</b>  |

## 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).

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## Record Name: Payer A Record

### –Fixed Length of 750 Positions–

| Field Position | Field Title                  | Length | Description and Remarks  |                |      |           |   |        |   |        |    |          |    |      |   |
|----------------|------------------------------|--------|--|----------------|------|-----------|---|--------|---|--------|----|----------|----|------|---|
| 1              | Record Type                  | 1      | <b>Required.</b> Enter <b>A</b> .  |                |      |           |   |        |   |        |    |          |    |      |   |
| 2-5            | Payment Year                 | 4      | <b>Required.</b> Enter <b>2024</b> .   |                |      |           |   |        |   |        |    |          |    |      |   |
| 6              | Combined Federal/State Filer | 1      | If you are participating in the combined federal/state filing, enter a <b>1</b> . Otherwise enter a blank.   |                |      |           |   |        |   |        |    |          |    |      |   |
| 7-11           | Blank                        | 5      | <b>Enter blanks.</b>   |                |      |           |   |        |   |        |    |          |    |      |   |
| 12-20          | Payer's TIN                  | 9      | <b>Required.</b> Must be the valid nine-digit TIN number assigned to the payer. <b>Do not enter blanks, hyphens, or alpha characters.</b> All zeros, ones, twos, etc., will have the effect of an incorrect TIN.   |                |      |           |   |        |   |        |    |          |    |      |   |
| 21-24          | Payer Name Control           | 4      | Same as IRS. See IRS Publication 1220.   |                |      |           |   |        |   |        |    |          |    |      |   |
| 25             | Last Filing Indicator        | 1      | Payers should enter a <b>1</b> if this indicator is the last year they will file, otherwise <b>enter a blank</b> . 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      | <b>Required.</b> Enter the appropriate code from the table below: <table border="1" style="margin-left: 20px;"> <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-K</td> <td>MC</td> </tr> <tr> <td>1099-NEC</td> <td>NE</td> </tr> <tr> <td>W-2G</td> <td>W</td> </tr> </tbody> </table> | Type of Return | Code | 1099-MISC | A | 1099-R | 9 | 1099-K | MC | 1099-NEC | NE | W-2G | W |
| Type of Return | Code                         |        |  |                |      |           |   |        |   |        |    |          |    |      |   |
| 1099-MISC      | A                            |        |  |                |      |           |   |        |   |        |    |          |    |      |   |
| 1099-R         | 9                            |        |  |                |      |           |   |        |   |        |    |          |    |      |   |
| 1099-K         | MC                           |        |  |                |      |           |   |        |   |        |    |          |    |      |   |
| 1099-NEC       | NE                           |        |  |                |      |           |   |        |   |        |    |          |    |      |   |
| W-2G           | W                            |        |  |                |      |           |   |        |   |        |    |          |    |      |   |

| Field Position | Field Title  | Length | Description and Remarks  |
|----------------|--------------|--------|--|
| 28-45          | Amount Codes | 18     | <b>Required.</b> 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 <b>must</b> appear in the Payee B Record. |

Amount Codes

For Reporting Payments on Form 1099-MISC:

**Form 1099-MISC, Miscellaneous Information**

| Amount Code | Amount Type  |
|-------------|--|
| 1           | Rent: See <i>Note 1</i> below in this section.   |
| 2           | Royalties: See <i>Note 2</i> 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   |
| 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  |
| F           | Fish Purchased for resale  |
| G           | Prior Year Nonemployee Compensation (NEC) (TY2019 and earlier)                           |

**Note:** "T" Record Field Position 6 must contain a P For Reporting Payments on Form 1099-NEC: (Tax Year 2020 and future only)

**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 <i>Note 1</i> 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<br>See <i>Note 2</i> 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, Instructions for Forms 1098, 1099, 5498, and W-2G, for exceptions.

**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  |      |         |   |   |          |   |
|----------------|---|--------|--|------|---------|---|---|----------|---|
| 46-51          | Blank   | 6      | <b>Enter blanks.</b>   |      |         |   |   |          |   |
| 52             | Foreign Entity Indicator  | 1      | N/A. <b>Enter a blank.</b>   |      |         |   |   |          |   |
| 53-92          | First Payer Name Line   | 40     | <b>Required.</b> Enter the name of the payer whose TIN appears in positions 12-20 of the A Record. Any extraneous information must be deleted. Left justify information and fill unused positions with blanks. Filers should not enter a transfer agent's name in this field. Any transfer agent's name should appear in the Second Payer Name Line Field.   |      |         |   |   |          |   |
| 93-132         | Second Payer Name Line  | 40     | If the Transfer Agent Indicator (position 133) contains a <b>1</b> , this field must contain the name of the transfer or paying agent. If the indicator contains a <b>0 (zero)</b> , 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      | <b>Required.</b> Identifies the entity in the Second Payer Name Line field.  |      |         |   |   |          |   |
|                |   |        | <table border="1"> <thead> <tr> <th>Code</th> <th>Meaning</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>The entity in the Second Payer Name Line Field is the transfer (or paying) agent.</td> </tr> <tr> <td>0 (zero)</td> <td>The entity shown is <b>not</b> the transfer (or paying) agent (for example, the Second Payer Name Line Field contains either a continuation of the First Payer Name Line Fields or blanks).</td> </tr> </tbody> </table> | Code | Meaning | 1 | The entity in the Second Payer Name Line Field is the transfer (or paying) agent. | 0 (zero) | The entity shown is <b>not</b> the transfer (or paying) agent (for example, the Second Payer Name Line Field contains either a continuation of the First Payer Name Line Fields or blanks). |
| Code           | Meaning   |        |  |      |         |   |   |          |   |
| 1              | The entity in the Second Payer Name Line Field is the transfer (or paying) agent.   |        |  |      |         |   |   |          |   |
| 0 (zero)       | The entity shown is <b>not</b> the transfer (or paying) agent (for example, the Second Payer Name Line Field contains either a continuation of the First Payer Name Line Fields or blanks). |        |  |      |         |   |   |          |   |
| 134-173        | Payer Shipping Address  | 40     | <b>Required.</b> If the Transfer Agent Indicator in position 133 is a <b>1</b> , enter the shipping address of the transfer (or paying) agent. Otherwise, enter the <b>actual</b> shipping address of the payer. The street address should include number, street, apartment, or suite number (or PO Box if mail is not delivered to street address). Left justify information and fill unused positions with blanks.                                      |      |         |   |   |          |   |
| 174-213        | Payer City  | 40     | <b>Required.</b> If the Transfer Agent Indicator in position 133 is a <b>1</b> , enter the city, town, or post office of the transfer agent. Otherwise, enter the city, town, or post office of the payer. Left justify information, and fill unused positions with blanks. Do not enter state and ZIP code information in this field.   |      |         |   |   |          |   |
| 214-215        | Payer State   | 2      | <b>Required.</b> Enter the valid U.S. Postal Service state abbreviation for the states.  |      |         |   |   |          |   |
| 216-224        | Payer ZIP Code  | 9      | <b>Required.</b> Enter the valid nine-digit ZIP code assigned by the U.S. Postal Service. If only the first five digits are known, left justify information and fill the unused positions with blanks.   |      |         |   |   |          |   |

| 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    | <b>Enter blanks.</b>  |
| 500-507        | Record Sequence Number         | 8      | <b>Not required.</b>  |
| 508-748        | Blank                          | 241    | <b>Enter blanks.</b>  |
| 749-750        | Blank                          | 2      | <b>Enter blanks.</b>  |

### 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      | <b>Required.</b> Enter <b>B</b> .    |
| 2-5            | Payment Year | 4      | <b>Required.</b> Enter <b>2024</b> . |



| 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   | <p>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:</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>FEIN</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></td> <td>or</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></td> <td>or</td> </tr> <tr> <td>2</td> <td>ATIN</td> <td>An adopted individual prior to the assignment of an SSN</td> </tr> <tr> <td><b>Note</b></td> <td>N/A</td> <td>Blanks are <b>not</b> allowed if the type of TIN is not determinable.</td> </tr> </tbody> </table> | Code | Type of TIN | Type of account | 1 | FEIN | 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 an SSN | <b>Note</b> | N/A | Blanks are <b>not</b> allowed if the type of TIN is not determinable. |
| Code           | Type of TIN                      | Type of account   |  |      |             |                 |   |      |  |   |     |  |  |  |    |   |      |   |  |  |    |   |      |   |             |     |   |
| 1              | FEIN                             | 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 an SSN   |  |      |             |                 |   |      |  |   |     |  |  |  |    |   |      |   |  |  |    |   |      |   |             |     |   |
| <b>Note</b>    | N/A                              | Blanks are <b>not</b> allowed if the type of TIN is not determinable.                                     |  |      |             |                 |   |      |  |   |     |  |  |  |    |   |      |   |  |  |    |   |      |   |             |     |   |
| 12-20          | Payee's TIN                      | 9   | <b>Required.</b> 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. <b>Do not enter hyphens or alpha characters.</b>  |      |             |                 |   |      |  |   |     |  |  |  |    |   |      |   |  |  |    |   |      |   |             |     |   |
| 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. <b>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.</b> 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 <b>enter blanks</b> . 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     | <b>Enter blanks.</b>  |
|                | Payment Amount Fields<br>(must be numeric) |        | <b>Required. Allow for all payment amounts. For those not used, enter zeros.</b> For example: If position 27, Type of Return, of the A Record, is <b>A</b> (for 1099-MISC) and positions 28-39, Amount Codes are <b>1247Abbbbbb</b> . This indicates the payer is reporting any or all five payment amounts in all of the following B Records. In this example, <b>b</b> denotes blanks in the designated positions. Do not enter the letter <b>b</b> . Payment Amount 1 represents rents; Payment Amount 2 represents royalties; Payment Amount 3 will be all <b>0s</b> (zeros); Payment Amount 4 represents federal income tax withheld on Forms 1099-MISC and W-2G. Payment Amounts 5 and 6 should be all <b>0s</b> (zeros); Payment Amount 7 represents non-employee compensation; Payment Amounts 8 and 9 should be all <b>0s</b> (zeros); Payment Amount A represents crop insurance proceeds; and Payment Amount B should be all <b>0s</b> (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. <b>Income tax withheld cannot be reported as a negative amount on any form.</b> |
| 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.  |



| <b>Field Position</b>   | <b>Field Title</b>        | <b>Length</b> | <b>Description and Remarks</b>  |
|---|---------------------------|---------------|---|
| 163-174   | Payment Amount A*         | 12            | The amount reported in this field represents payments for Amount Code A in the A Record.  |
| 175-186   | Payment Amount B*         | 12            | The amount reported in this field represents payments for Amount Code B in the A Record.  |
| 187-198   | Payment Amount C*         | 12            | The amount reported in this field represents payments for Amount Code C in the A Record.  |
| 199-210   | Payment Amount D*         | 12            | The amount reported in this field represents payments for Amount Code D in the A Record.  |
| 211-222   | Payment Amount E*         | 12            | The amount reported in this field represents payments for Amount Code E in the A Record.  |
| 223-234   | Payment Amount F*         | 12            | The amount reported in this field represents payments for Amount Code F in the A Record.  |
| 235-246   | Payment Amount G*         | 12            | The amount reported in this field represents payments for Amount Code G in the A Record.  |
| 247-258   | Payment Amount H*         | 12            | The amount reported in this field represents payments for Amount Code H in the A Record.  |
| 259-270   | Payment Amount J*         | 12            | The amount reported in this field represents payments for Amount Code J in the A Record.  |
| * If there are discrepancies between the payment amount fields and the boxes on the paper forms, follow the instructions above. |                           |               |   |
| 271-286   | Blank                     | 16            | <b>Enter blanks.</b>  |
| 287   | Foreign Country Indicator | 1             | <b>If the address of the payee is a foreign country</b> , enter a <b>1</b> in this field; otherwise, <b>enter a blank</b> . 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.   |
| 288-327   | First Payee Name Line     | 40            | <b>Required.</b> 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.<br><br>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 <b>must</b> always be present, preferably on the First Payee Name Line .<br><br>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. |
| 328-367   | Blank                     | 40            | If there are multiple payees (for example, partners, joint owners, or Name Line 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   |
|--|------------------------|--------|---|
| 368-407  | Payee Mailing Address  | 40     | <b>Required.</b> 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 <b>must not</b> contain any data other than the payee's mailing address.   |
| <p><b>For U.S. addresses</b>, 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.</p> <p><b>For foreign addresses</b>, 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 <b>1</b>.</p> |                        |        |   |
| 408-447  | Blank                  | 40     | <b>Enter blanks.</b>  |
| 448-487  | Payee City             | 40     | <b>Required.</b> 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      | <b>Required.</b> Enter the valid U.S. Postal Service state abbreviation.  |
| 490-498  | Payee ZIP Code         | 9      | <b>Required.</b> Enter the valid nine-digit ZIP code assigned by the U.S. Postal Service. If only the first five digits are known, left justify information and fill the unused positions with blanks. For foreign countries, alpha characters are acceptable as long as the filer has entered a <b>1</b> in the Foreign Country Indicator located in position 247 of the B Record. |
| 499  | Blank                  | 1      | <b>Enter a blank.</b>   |
| 500-507  | Record Sequence Number | 8      | <b>Not required.</b>  |
| 508-543  | Blank                  | 36     | <b>Enter blanks.</b>  |

**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 Information*
2. **Form 1099-R**, *Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance, Contracts, etc.*
3. **Form 1099-K**, *Credit Card*
4. **Form 1099-NEC**, *Nonemployee Compensation*
5. **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 <b>2</b> to indicate notification by DRS twice within three calendar years that the payee provided an incorrect name or TIN combination, otherwise <b>enter a blank</b> .  |
| 545-546        | Blank                                      | 2      | <b>Enter blanks.</b>   |
| 547            | Direct Sales Indicator (See <i>Note</i> .) | 1      | Enter a <b>1</b> 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 <b>enter a blank</b> . |

**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 "1" (one) if there is FATCA filing requirement. Otherwise, enter a blank.  |
| 549-662        | Blank                              | 114    | <b>Enter blanks.</b>   |
| 663-722        | Special Data Entries               | 60     | <b>Required.</b> Enter payer Connecticut Tax Registration Number. Right justify and fill unused positions with blanks. Do not enter hyphens.                               |
| 723-734        | State Income                       | 12     | <b>Required.</b> 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. <b>Enter blanks.</b>  |
| 747-748        | Combined Federal/State Code        | 2      | If you are participating in the combined federal/state filing, the code for Connecticut is <b>08</b> . Otherwise enter blanks.   |
| 749-750        | Blank                              | 2      | <b>Enter blanks.</b>   |

## 2. Payee B Record – Record Layout Positions 544-750 for Form 1099-R

| Field Position | Field Title   | Length | Description and Remarks   |      |          |    |   |    |   |    |            |    |       |    |                        |   |  |    |                     |    |  |   |  |   |   |   |                                      |
|----------------|---|--------|---|------|----------|----|---|----|---|----|------------|----|-------|----|------------------------|---|--|----|---------------------|----|--|---|--|---|---|---|--------------------------------------|
| 544            | Blank   | 1      | <b>Enter a blank.</b>   |      |          |    |   |    |   |    |            |    |       |    |                        |   |  |    |                     |    |  |   |  |   |   |   |                                      |
| 545-546        | Document Specific/Distribution Code<br>(For a detailed explanation of the distribution codes see the IRS Instructions for Forms 1099-R and 5498.) | 2      | <p><b>Required.</b> Enter at least one distribution code from the table below. More than one code may apply. If only one code is necessary, it must be entered in position 545 and position 546 will be blank. When using Code P for an IRA distribution under 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.</p> <table border="0"> <thead> <tr> <th>Code</th> <th>Category</th> </tr> </thead> <tbody> <tr> <td>1*</td> <td>Early distribution, no known exception (in most cases, under age 59½)</td> </tr> <tr> <td>2*</td> <td>Early distribution, exception applies (under age 59½)</td> </tr> <tr> <td>3*</td> <td>Disability</td> </tr> <tr> <td>4*</td> <td>Death</td> </tr> <tr> <td>5*</td> <td>Prohibited transaction</td> </tr> <tr> <td>6</td> <td>Section 1035 exchange (a tax-free exchange of life insurance, annuity, or endowment contracts)</td> </tr> <tr> <td>7*</td> <td>Normal distribution</td> </tr> <tr> <td>8*</td> <td>Excess contributions plus earning/excess deferrals (and/or earnings) taxable in 2024</td> </tr> <tr> <td>9</td> <td>Cost of current life insurance protection (premiums paid by a trustee or custodian for current insurance protection)</td> </tr> <tr> <td>A</td> <td>May be eligible for ten-year tax option</td> </tr> <tr> <td>B</td> <td>Designated Roth account distribution</td> </tr> </tbody> </table> | 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 2024 | 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  |        |   |      |          |    |   |    |   |    |            |    |       |    |                        |   |  |    |                     |    |  |   |  |   |   |   |                                      |
| 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 2024  |        |   |      |          |    |   |    |   |    |            |    |       |    |                        |   |  |    |                     |    |  |   |  |   |   |   |                                      |
| 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 <i>Note</i> .  |
| 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 <b>1</b> only if the taxable amount of the payment entered for Payment Amount Field 1 (Gross distribution) of the B Record cannot be computed, otherwise <b>enter a blank</b> . (If Taxable Amount Not Determined Indicator is used, enter <b>0s</b> (zeros) in Payment Amount Field 2 of Payee B Record.) Please make every effort to compute the taxable amount.           |
| 548 | IRA/SEP/ SIMPLE (See <i>Note</i> .)     | 1 | Enter <b>1</b> if reporting for a traditional IRA, SEP, or SIMPLE distribution or Roth conversion; otherwise, <b>enter a blank</b> . If the IRA/SEP/SIMPLE Indicator is used, enter the amount of the Roth conversion or distribution in Payment Amount Field A of the Payee B Record. <b>Do not use the indicator for a distribution from a Roth, or an IRA characterization.</b> |

**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, 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 <i>Note</i> .) | 1      | Enter a <b>1</b> only if payment shown for Account Code 1 is a total distribution that closed out the account, otherwise, <b>enter a blank</b> .  |
| <b>Note:</b> A <b>total distribution</b> 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% 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, <b>enter blanks</b> . 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  | 98     | <b>Enter blanks.</b>  |
| 663-722   | Special Data Entries                             | 60     | <b>Required.</b> 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     | <b>Required.</b> 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. <b>Enter blanks</b>  |
| 747-748   | Combined Federal/State Code                      | 2      | If you are participating in the combined federal/state filing the code for Connecticut is <b>08</b> , otherwise enter blanks.   |
| 749-750   | Blank  | 2      | <b>Enter blanks.</b>  |

### 3. Payee B Record – Record Layout Positions 544-750 for Form 1099-K

| Field Position  | Field Title                  | Length | Description and Remarks  |       |           |                                 |   |   |   |
|---|------------------------------|--------|--|-------|-----------|---------------------------------|---|---|---|
| 544   | Second TIN Notice (Optional) | 1      | Enter <b>2</b> to indicate notification by DRS twice within three calendar years that the payee provided an incorrect name or TIN combination, otherwise <b>enter a blank</b> .  |       |           |                                 |   |   |   |
| 545-546   | Blank                        | 2      | <b>Enter blanks.</b>   |       |           |                                 |   |   |   |
| 547   | Type of Filer Indicator      | 1      | <b>Required.</b> Enter the appropriate indicator from the following table. <table border="1" data-bbox="656 1612 1362 1772"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Payment Settlement Entity (PSE)</td> <td>1</td> </tr> <tr> <td>Electronic Payment Facilitator (EPF)/ Other third party</td> <td>2</td> </tr> </tbody> </table> | Usage | Indicator | Payment Settlement Entity (PSE) | 1 | Electronic Payment Facilitator (EPF)/ Other third party | 2 |
| Usage   | Indicator                    |        |  |       |           |                                 |   |   |   |
| Payment Settlement Entity (PSE)                         | 1                            |        |  |       |           |                                 |   |   |   |
| Electronic Payment Facilitator (EPF)/ Other third party | 2                            |        |  |       |           |                                 |   |   |   |
| 548   | Type of Payment Indicator    | 1      | <b>Required.</b> Enter the appropriate indicator from the following table. <table border="1" data-bbox="656 1835 1362 1961"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Payment Card Payment</td> <td>1</td> </tr> <tr> <td>Third Party Network Payment</td> <td>2</td> </tr> </tbody> </table>  | Usage | Indicator | Payment Card Payment            | 1 | Third Party Network Payment                             | 2 |
| Usage   | Indicator                    |        |  |       |           |                                 |   |   |   |
| Payment Card Payment                                    | 1                            |        |  |       |           |                                 |   |   |   |
| Third Party Network Payment                             | 2                            |        |  |       |           |                                 |   |   |   |

| Field Position | Field Title                                       | Length | Description and Remarks  |
|----------------|---|--------|--|
| 549-561        | Number of Payment Transactions                    | 13     | <b>Required.</b> Enter the number of payment transactions. Do not include refund transactions. Right justify the information and fill unused positions with zeros.   |
| 562-564        | Blank   | 3      | Enter blanks.  |
| 565-604        | Payment Settlement Entity's Name and Phone Number | 40     | Enter the payment settlement entity's name and phone number if different from the filer's name. Otherwise, enter blanks. Left justify the information, and fill unused positions with blanks.  |
| 605-608        | Merchant Category Code (MCC)                      | 4      | <b>Required.</b> Enter the Merchant Category Code (MCC). All MCCs must contain four numeric characters. If no code is provided, fill unused positions with zeros.  |
| 609-662        | Blank   | 54     | Enter blanks.  |
| 663-722        | Special Data Entries                              | 60     | This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. You may enter your routing and transit number (RTN) here. If this field is not used, enter blanks. |
| 723-734        | State Income Tax Withheld                         | 12     | State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions must be zero-filled.    |
| 735-746        | Local Income Tax Withheld                         | 12     | N/A. <b>Enter blanks.</b>  |
| 747-748        | Combined Federal/State Code                       | 2      | If you are participating in the combined federal/state filing the code for Connecticut is <b>08</b> , otherwise enter blanks.  |
| 749-750        | Blank   | 2      | <b>Enter blanks.</b>   |

#### 4. Payee B Record – Record Layout Positions 544-750 for Form 1099-NEC

| Field Position | Field Title                  | Length | Description and Remarks  |
|----------------|------------------------------|--------|--|
| 544            | Second TIN Notice (Optional) | 1      | Enter <b>2</b> to indicate notification by DRS twice within three calendar years that the payee provided an incorrect name or TIN combination, otherwise <b>enter a blank.</b>   |
| 545-546        | Blank                        | 2      | <b>Enter blanks.</b>   |
| 547            | Direct Sales Indicator       | 1      | Enter a "1" (one) to indicate sales of \$5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or any other commission basis for resale anywhere other than in a permanent retail establishment. Otherwise, enter a blank. |

**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 | <b>Enter blanks.</b>  |
| 663-722 | Special Data Entries        | 60  | <b>Required.</b> 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  | <b>Required.</b> Enter the state income tax withheld for 1099-NEC 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. <b>Enter blanks.</b>   |
| 747-748 | Combined Federal/State Code | 2   | If you are participating in the combined federal/state filing, the code for Connecticut is <b>08</b> . Otherwise enter blanks.  |
| 749-750 | Blank                       | 2   | <b>Enter blanks.</b>  |



## 5. Payee B Record – Record Layout Positions 544-750 for Form W-2G

| Field Position | Field Title  | Length | Description and Remarks   |      |          |   |   |   |   |   |          |   |                         |   |      |   |  |   |               |   |                |   |                                     |
|----------------|--|--------|---|------|----------|---|---|---|---|---|----------|---|-------------------------|---|------|---|--|---|---------------|---|----------------|---|-------------------------------------|
| 544-546        | Blank  | 3      | <b>Enter blanks.</b>  |      |          |   |   |   |   |   |          |   |                         |   |      |   |  |   |               |   |                |   |                                     |
| 547            | Type of Wager Code   | 1      | <p><b>Required.</b> Enter the applicable type of wager code from the table below:</p> <table border="1"> <thead> <tr> <th>Code</th> <th>Category</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 department.)</td> </tr> <tr> <td>7</td> <td>Slot machines</td> </tr> <tr> <td>8</td> <td>Poker Winnings</td> </tr> <tr> <td>9</td> <td>Any other type of gambling winning.</td> </tr> </tbody> </table> | 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. |
| 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.  |        |   |      |          |   |   |   |   |   |          |   |                         |   |      |   |  |   |               |   |                |   |                                     |
| 548-555        | Date Won   | 8      | <b>Required.</b> Enter the date of the winning transaction in the format YYYYMMDD (for example, 20241022). <b>Do not enter hyphens or slashes.</b> This is not the date the money was paid, if paid after the date of the race (or game).   |      |          |   |   |   |   |   |          |   |                         |   |      |   |  |   |               |   |                |   |                                     |
| 556-570        | Transaction  | 15     | <b>Required.</b> 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, <b>enter blanks.</b>   |      |          |   |   |   |   |   |          |   |                         |   |      |   |  |   |               |   |                |   |                                     |
| 571-575        | Race   | 5      | If applicable, enter the race (or game) relating to the winning ticket, otherwise <b>enter blanks.</b>  |      |          |   |   |   |   |   |          |   |                         |   |      |   |  |   |               |   |                |   |                                     |
| 576-580        | Cashier  | 5      | If applicable, enter the initials of the cashier making the winning payment, otherwise <b>enter blanks.</b>   |      |          |   |   |   |   |   |          |   |                         |   |      |   |  |   |               |   |                |   |                                     |
| 581-585        | Window   | 5      | If applicable, enter the window number or location of the person paying the winning payment; otherwise, <b>enter blanks.</b>  |      |          |   |   |   |   |   |          |   |                         |   |      |   |  |   |               |   |                |   |                                     |
| 586-600        | First ID   | 15     | For other than state lotteries, enter the first identification number of the person receiving the winning payment, otherwise <b>enter blanks.</b>   |      |          |   |   |   |   |   |          |   |                         |   |      |   |  |   |               |   |                |   |                                     |
| 601-615        | Second ID  | 15     | For other than state lotteries, enter the second identification number of the person receiving the winnings, otherwise <b>enter blanks.</b>   |      |          |   |   |   |   |   |          |   |                         |   |      |   |  |   |               |   |                |   |                                     |
| 616-662        | Blank  | 47     | <b>Enter blanks.</b>  |      |          |   |   |   |   |   |          |   |                         |   |      |   |  |   |               |   |                |   |                                     |
| 663-722        | Special Data Entries   | 60     | <b>Required.</b> 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     | <b>Required.</b> 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. <b>Enter blanks.</b>   |      |          |   |   |   |   |   |          |   |                         |   |      |   |  |   |               |   |                |   |                                     |
| 747-748        | Blank  | 2      | <b>Enter blanks.</b>  |      |          |   |   |   |   |   |          |   |                         |   |      |   |  |   |               |   |                |   |                                     |
| 749-750        | Blank  | 2      | <b>Enter blanks.</b>  |      |          |   |   |   |   |   |          |   |                         |   |      |   |  |   |               |   |                |   |                                     |

**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 340-499 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      | <b>Required.</b> Enter C.   |
| 2-9   | Number of Payees       | 8      | <b>Required.</b> Enter the total number of B Records covered by the preceding A Record. Right justify information and fill unused positions with zeros. |
| 10-15   | Blank                  | 6      | <b>Enter blanks.</b>  |
| <b>Required.</b> Accumulate totals of any payment amount fields in the B Record into the appropriate control total fields of the C Record. <b>Control totals must be right justified and unused control total fields zero-filled.</b> All control total fields are <b>18</b> 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     |   |
| 142-159   | Control Total 8        | 18     |   |
| 160-177   | Control Total 9        | 18     |   |
| 178-195   | Control Total A        | 18     |   |
| 196-213   | Control Total B        | 18     |   |
| 214-231   | Control Total C        | 18     |   |
| 232-249   | Control Total D        | 18     |   |
| 250-267   | Control Total E        | 18     |   |
| 268-285   | Control Total F        | 18     |   |
| 286-303   | Control Total G        | 18     |   |
| 304-321   | Control Total H        | 18     |   |
| 322-339   | Control Total J        | 18     |   |
| 340-499   | Blank                  | 160    | <b>Enter blanks.</b>  |
| 500-507   | Record Sequence Number | 8      | <b>Not required.</b>  |
| 508-748   | Blank                  | 241    | <b>Enter blanks.</b>  |
| 749-750   | Blank                  | 2      | <b>Enter blanks.</b>  |

**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).

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**Record Name: End of Transmission F Record**

**–Fixed Length of 750 Positions–**

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| <b>Field Position</b> | <b>Field Title</b>     | <b>Length</b> | <b>Description and Remarks</b>   |
|-----------------------|------------------------|---------------|--|
| 1                     | Record Type            | 1             | <b>Required.</b> Enter 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            | <b>Enter blanks.</b>   |
| 31-49                 | Blank                  | 19            | <b>Enter blanks.</b>   |
| 50-57                 | Total Number Payees    | 8             | <b>Not required.</b>   |
| 58-499                | Blank                  | 442           | <b>Enter blanks.</b>   |
| 500-507               | Record Sequence Number | 8             | <b>Not required.</b>   |
| 508-748               | Blank                  | 241           | <b>Enter blanks.</b>   |
| 749-750               | Blank                  | 2             | <b>Enter blanks.</b>   |