VIII. Magnetic Media Record Specifications

Transmitter T Record - General Field Descriptions

- The Transmitter T Record identifies the entity transmitting the magnetic media file and contains information supplied on Form CT-4804.

- The Transmitter T Record is the first record on each file and is followed by a Payer A Record. A file will be returned to the transmitter for replacement if the T Record is not present. For transmitters with multiple diskettes, refer to Diskette Specifications in *Section IV.*

- The Transmitter T Record requires the total number of Payees (B Records) being reported. No money or payment amounts are reported in the Transmitter T Record.

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

- The Transmitter T Record must be followed by the Payer A Record, which must be followed with Payee B Records; however, the initial record on each file must be a Transmitter T Record.

- All records must be a fixed length of **750 positions.**

Record Name: Transmitter T Record

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	**Required.** Enter **T**.
2-5	Payment Year	4	**Required.** Enter **2004**.
6	Prior Year Data Indicator	1	DRS does not accept prior year data. **Enter a blank.**
7-15	Transmitter's dentification TIN	9	**Required**. Enter the transmitter's nine-digit Tax I Identification Number (TIN). May be an FEIN or SSN. Do not enter blanks, hyphens, or alpha characters.
16-20	Transmitter Control Code	5	N/A. **Enter blanks.**
21-22	Replacement Alpha Character	2	N/A. **Enter blanks.**
23-27	Blank	5	**Enter blanks.**
28	Test File Indicator	1	DRS does not accept test files. **Enter a blank.**
29	Foreign Entity Indicator	1	N/A. **Enter a blank.**

Field Position	Field Title	Length	Description and Remarks
30-69	Transmitter	40	**Required.** Enter the name of the transmitter in the manner in Name 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 where media is to be returned if DRS is unable to process it. Any correspondence relating to problem media files will also be sent to this address.

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 or media should be returned due to processing problems.
150-189	Company Name (Continuation)	40	Enter any additional information that may be part of the name of the company where correspondence should be sent or media should be returned due to processing problems.
190-229	Company Mailing Address	40	**Required.** Enter the mailing address where correspondence should be sent or media should be returned in the event DRS is unable to process.
230-269	Company City	40	**Required.** Enter the city, town, or post office where correspondence should be sent or media should be returned in the event DRS is unable to process.
270-271	Company State	2	**Required.** Enter the valid U.S. Postal Service state abbreviation for the 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		**Required.** Enter telephone number of the person to contact regarding magnetic files. Omit hyphens. If no extension is available, left justify information and fill unused positions with blanks. For example, phone number of 860-297-1234 with extension of 1099 is 86029712341099.
359-393	Contact Email Address	35	**Required if available.** Enter the e-mail address of the person to contact regarding electronic or magnetic files. Left justify information. If no e-mail address is available, enter blanks.

Field Position	Field Title	Length	Description and Remarks
394-395	Magnetic File Indicator	2	**Required for magnetic cartridge filers only**. Enter the letters LS (in uppercase only). Use of this field by filers using other types of media is acceptable but is not required.
396-410	Electronic File Name for Replacement File	15	**Not required.**
411-416	Transmitter's Media	6	**Not required.**
417-499	Blank	83	**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 No.and Ext.	15	**Not required.**
705-739	Vendor Contact Email Address	35	**Not required.**
740-748	Blank	9	**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 and the different types of returns being reported. The payment amounts for one payer and for one type of return should be consolidated under one A record if submitted on the same file.

- Do not submit separate A Records for each payment amount being reported. For example, if a payer is filing Form 1099-MISC to report Amount Codes 1, 2, and 3, all three amounts should be reported under one A Record, not three separate A Records. For Payee B Records that do not contain payment amounts for all three amount codes, enter zeros for those 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 on a cartridge or diskette. However, **each group** of B Records must be preceded by an A Record and followed by an End of Payer C Record. A single cartridge or diskette may contain different types of returns, but the types of returns **must not** be intermingled. A separate A Record is required for each payer and each type of return being reported.

- An A Record may be blocked with B Records; however, the initial record on the file must be a T Record followed by an A Record. DRS will accept an A Record after a C Record.

- Do not begin any record at the end of a block or diskette and continue the same record into the next block or diskette.

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

- All records must be a fixed length of **750 positions.**

Record Name: Payer A Record

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	**Required.** Enter **A**.
2-5	Payment Year	4	**Required.** Enter **2004**.
6-11	Blank	6	**Enter blanks.**
12-20	Payer's TIN	9	**Required.** Must be the valid nine-digit TIN number assigned to the payer. **Do not enter blanks, hyphens, or alpha characters.** All zeros, ones, twos, etc., will have the effect of an incorrect TIN.
21-24	Payer Name Control	4	Same as IRS. (See IRS Publication 1220, Rev 9-2004.)
25	Last Filing Indicator	1	Payers should enter a **1** if this indicator is the last year they will file; otherwise, **enter a blank**. Payers should use this indicator if due to a merger, bankruptcy, etc., they will not be filing information returns under this payer name and TIN in the future (either magnetically or on paper).

Field Position	Field Title	Length	Description and Remarks
26	Combined Federal/State Filer	1	If you are participating in the federal/state combined filing, enter a **1**. Otherwise enter a blank.
27	Type of Return	1	**Required.** Enter the appropriate code from the table below:

Type of Return	Code
1098	3
1099-MISC	A
1099-R	9
1099-S	S
W-2G	W

Field Position	Field Title	Length	Description and Remarks
28-41	Amount Codes	14	**Required.** Enter the appropriate amount code for the type of return being reported. Generally, for each amount code entered in the field, a corresponding payment amount **must** appear in the Payee B Record.

Amount Codes
Form 1098
Mortgage Interest Statement

For Reporting Payments on Form 1098:

Amount Code	Amount Type
1	Mortgage interest received from payers/borrowers
2	Points paid on purchase of principal residence
3	Refund (or credit) of overpaid interest
4	Property taxes paid (see **Note 1**)

Note 1: Code 4 is used to report real estate property taxes paid to a Connecticut municipality.

Amount Codes
Form 1099-MISC
Miscellaneous Income **Amount**

For Reporting Payments on Form 1099-MISC:

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

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.

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

Field Position	Field Title	Length	Description and Remarks

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

For Reporting Payments on Form 1099-R:

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 (See **Note 2** below)
5	Employee contributions or insurance premiums
6	Net unrealized appreciation in employer's securities
8	Other
9	Total employee contributions
A	Traditional IRA/SEP/SIMPLE distribution or Roth Conversion (See **Note 3** 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: See IRS 2004, *Instructions for Forms 1099, 1098, 5498, and W-2G*, for information concerning federal income tax withheld for Form 1099-R.

Note 3: 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 2004, *Instructions for Forms 1099, 1098, 5498, and W-2G*, for exceptions.

Amount Codes
Form 1099-S
Proceeds From
Real Estate
Transactions

For Reporting payments on Form 1099-S:

Amount Code	Amount Type
2	Gross proceeds (See **Note 1** below.)
5	Buyer's part of real estate tax

Note 1: Include payments of timber royalties made under a "pay-as-cut" contract, reportable under IRC Section 6050N. If timber royalties are being reported, enter **TIMBER** in the description field of the B Record.

Note 2: For Form 1099-S, the A Record will reflect the person responsible for reporting the transaction (the filer of the Form 1099-S) and the B Record will reflect the seller or transferor.

Amount Codes
Form W-2G
Certain Gambling
Winnings

For Reporting Payments on Form W-2G:

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
42-47	Blank	6	**Enter Blanks.**
48	Original File Indicator	1	**Required for original files only.** Enter **1** if the information is original data. Otherwise, **enter a blank.**
49	Replacement File Indicator	1	**Required for replacement files only.** Enter **1** if the purpose of this file is to replace a file DRS returned to the transmitter due to errors encountered in processing. This is a file that has not been successfully processed by DRS. Otherwise, **enter a blank.**
50	Correction File Indicator	1	N/A. **Enter a blank.** DRS does not accept partial corrections. If there is any error in your informational returns, correct the error and replace the entire file.
51	Blank	1	**Enter a blank.**
52	Foreign Entity Indicator	1	N/A. **Enter a blank.**
53-92	First Payer Name Line	40	**Required.** Enter the name of the payer whose TIN appears in positions 12-20 of the A Record. Any extraneous information be deleted. Left justify information and fill unused positions with blanks. (Filers should not enter a transfer agent's name in this field. Any transfer agent's name should appear in the Second Payer Name Field.)
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 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.

Field Position	Field Title	Length	Description and Remarks
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	9	**Required.** Enter the valid nine-digit ZIP Code assigned by the Code U.S. Postal Service. If only the first five digits are known, left justify information and fill the unused positions with blanks.
225-239	Payer Phone Number & Extension	15	Enter the payer's phone number and extension. 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 6029712341099.
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 informational returns. When filing informational 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 12 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. For Form 1098, this field is used to report property taxes paid and should be formatted as the other payment amount fields.

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

Positions 127-138 for Payment Amount 7 represent nonemployee 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.

- When reporting Form 1099-S, the A Record reflects the person responsible for reporting the transaction (the filer of Form 1099-S) and the B Record reflects the seller or transferor.

- **All records must be a fixed length of 750 positions.**

Record Name: Payee B Record

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	**Required.** Enter **B.**
2-5	Payment Year	4	**Required.** Enter **2004.**
6	Corrected Return Indicator	1	N/A. **Enter a blank.** DRS does not accept partial corrections. If there is any error in the information returns, correct the error and replace the entire file.
7-10	Name Control	4	Same as IRS. (See IRS Publication 1220, Rev. 9-2004.)
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
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
Blank	N/A	If the type of TIN is not determinable, enter a blank.

Field Position	Field Title	Length	Description and Remarks
12-20	Payee's Taxpayer Identification Number (TIN)	9	**Required.** Enter the nine-digit Taxpayer Identification Number of the payee (SSN, ITIN, ATIN, or FEIN). If an identification number is not available or has been applied for but not received, enter blanks. **Do not enter hyphens or (TIN) alpha characters.** All zeros, ones, twos, etc., will have the effect of an incorrect TIN.
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 twenty characters are used, filers may either left or right justify, filling the remaining positions with blanks.
41-44	Payer's Office Code	4	Enter office code of payer; otherwise, **enter blanks**. For payers with multiple locations, this field may be used to identify the location of the office submitting the informational return.
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. For Form 1098, this field is used to report property taxes paid and should be formatted as the other payment amount fields; Payment Amounts 5 and 6 should be all **0s** (zeros); Payment Amount 7 represents nonemployee compensation; Payment Amounts 8 and 9 should be all **0s** (zeros); Payment Amount A represents crop insurance proceeds; and Payment Amounts B should be all **0s** (zeros). Payment C Amount 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.**

Field Position	Field Title	Length	Description and Remarks
55-66	Payment Amount 1*	12	The amount reported in this field represents payments for Amount Code 1 in the A Record.
67-78	Payment Amount 2*	12	The amount reported in this field represents payments for Amount Code 2 in the A Record.
79-90	Payment Amount 3*	12	The amount reported in this field represents payments for Amount Code 3 in the A Record.
91-102	Payment Amount 4*	12	The amount reported in this field represents payments for Amount Code 4 in the A Record.
103-114	Payment Amount 5*	12	The amount reported in this field represents payments for Amount Code 5 in the A Record.
115-126	Payment Amount 6*	12	The amount reported in this field represents payments for Amount Code 6 in the A Record.
127-138	Payment Amount 7*	12	The amount reported in this field represents payments for Amount Code 7 in the A Record.
139-150	Payment Amount 8*	12	The amount reported in this field represents payments for Amount Code 8 in the A Record.
151-162	Payment Amount 9*	12	The amount reported in this field represents payments for Amount Code 9 in the A Record.
163-174	Payment Amount A*	12	The amount reported in this field represents payments for Amount Code A in the A Record.
175-186	Payment Amount B*	12	The amount reported in this field represents payments for Amount Code B in the A Record.
187-198	Payment Amount C*	12	The amount reported in this field represents payments for Amount Code C in the A Record.
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.

*   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
223-246	Reserved	24	**Enter blanks.**
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.

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

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

Field Position	Field Title	Length	Description and Remarks
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 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.

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Field Position	Field Title	Length	Description and Remarks
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 No	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 1098   - Mortgage Interest Statement
(2) Form 1099-MISC -   Miscellaneous Income
(3) Form 1099-R   - Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance, Contracts, etc.
(4) Form 1099-S   - Proceeds From Real Estate Transactions
(5) Form W-2G   - Certain Gambling Winnings

(1) Payee B Record – Record Layout Positions 544-750 for Form 1098

Field Position	Field Title	Length	Description and Remarks
544-662	Blank	119	**Enter blanks.**
663-722	Special Data Entries	60	Used to report the city and state location of the property. Use the U.S. Postal Service state abbreviation. Example: Hartford CT
723-748	Blank	26	**Enter blanks.**
749-750	Blank	2	**Enter blanks.**

(2) 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
548-662	Blank	115	**Enter blanks.**
663-722	Special Data Entries	60	N/A. **Enter blanks.**
723-734	State Income Tax Withheld	12	**Required.** Enter the state income tax withheld for 1099-MISC only. The payment amount must be right justified and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	N/A. **Enter blanks.**
747-748	Combined Federal/State Code	2	If you are participating in the federal/state combined 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 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 2004 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 section 408(d)(4) of the Internal Revenue Code, the filer may also enter Code 1, 2, 4, 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.

Field Position	Field Title	Length	Description and Remarks

Code	Category
1*	Early distribution, no known exception (in most cases, under age 59 1/2)
2*	Early distribution, exception applies (under age 59 1/2)
3*	Disability
4*	Death
5*	Prohibited transaction Section 1035 exchange (a tax-free exchange of life insurance, annuity, or endowment contracts).
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 2004
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
D*	Excess contributions plus earnings/excess deferrals taxable in 2002
E	Excess annual additions under Section 415/certain excess amounts under section 403(b) plans.
F	Charitable gift annuity
G	Direct rollover and rollover contribution
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 2004
P*	Excess contributions plus earning/excess deferrals taxable in 2003
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 59 1/2, has died, or is disabled.)
R	Recharacterized IRA contribution made for 2003
S*	Early distribution from a SIMPLE IRA in first two years, no known exception
T	Roth IRA distribution exception applies if participant dies or is disabled.

* 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.

Field Position	Field Title	Length	Description and Remarks
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 Coverdell ESA, or for an IRA recharacterization.**

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 2004, *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 percent will be 10 percent; 10.5 percent will be 11percent). 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.
552-662	Blank	111	**Enter blanks.**
663-722	Special Data Entries	60	N/A. **Enter blanks.**
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.**

Field Position	Field Title	Length	Description and Remarks
747-748	Combined Federal/State Code	2	If you are participating in the federal/state combined filing the code for Connecticut is **08**. Otherwise enter blanks.
749-750	Blank	2	**Enter blanks.**

(4) Payee B Record – Record Layout Positions 544-750 for Form 1099-S

Field Position	Field Title	Length	Description and Remarks
544-546	Blank	3	**Enter Blanks.**
547	Property or Services Indicator	1	**Required.** Enter **1** if the transferor received or will receive property (other than cash and consideration treated as cash in computing gross proceeds) or services as part of the consideration for the property transferred. Otherwise, **enter a blank**.
548-555	Date of Closing	8	**Required.** Enter the closing date in the format YYYMMDD (for example, 20041022). **Do not enter hyphens or slashes.**
556-594	Address or Legal Description	39	**Required.** Enter the address of the property transferred (including city, state, and ZIP Code). If the address does not sufficiently identify the property, also enter a legal description, such as section, lot, and block. For timber royalties, enter **TIMBER**. If fewer than 39 positions are required, left justify information and fill unused positions with blanks.
595-662	Blank	68	**Enter blanks.**
663-722	Special Data Entries	60	N/A. **Enter blanks.**
723-734	State Income Tax Withheld	12	N/A. **Enter blanks.**
735-746	Local Income Tax Withheld	12	N/A. **Enter blanks.**
747-748	Blank	2	**Enter blanks.**
749-750	Blank	2	**Enter blanks.**

(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	**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 — Any other type of gambling winnings (including church bingo, fire department. bingo, or unlabeled winnings)
548-555	Date Won	8	**Required.** Enter the date of the winning transaction in the format YYYYMMDD (for example, 20041022). **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.**

Field Position	Field Title	Length	Description and Remarks
663-722	Special Data Entries	60	N/A. **Enter blanks.**
723-734	State Income Tax Withheld	12	**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.**

Record Name: End of Payer C Record

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	**Required.** Enter **C**.
2-9	Number of Payees	8	**Required.** Enter the total number of B Records covered by the preceding A Record. Right justify information and fill unused positions with zeros.
10-15	Blank	6	**Enter blanks.**

Required. Accumulate totals of any payment amount fields in the B Record into the appropriate control total fields of the C Record. **Control totals must be right justified and unused control total fields zero-filled.** All control total fields are **18** positions in length.

16-33	Control Total 1	18	
34-51	Control Total 2	18	
52-69	Control Total 3	18	
70-87	Control Total 4	18	
88-105	Control Total 5	18	
106-123	Control Tot al 6	18	
124-141	Control Total 7	18	

Field Position	Field Title	Length	Description and Remarks
142-159	Control Total 8	18	
160-177	Control Total 9	18	
178-195	Control Total A	18	
196-213	Control Total B	18	
214-231	Control Total C	18	
232-249	Control Total D	18	
250-267	Control Total E	18	
268-499	Blank	232	**Enter blanks.**
500-507	Record Sequence No.	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.**

Record Name: End of Transmission F Record

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	**Required.** Enter **F**.
2-9	Number of A Records	8	Enter the total number of Payer A Records in the entire file. Must be right justified and unused positions must be zero-filled or enter all zeros.
10-30	Zero	21	**Enter 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 No.	8	**Not required.**
508-748	Blank	241	**Enter blanks.**
749-750	Blank	2	**Enter blanks.**