

IP 2012(22)

**Important
Information on
Filing Annual
Informational
Returns**

**Electronic Filing
Requirements**

Taxpayers who file 25 or more Forms 1099-R, 1099-MISC, or W-2G per form type are required to file electronically through the Department of Revenue Services (DRS) electronic **Taxpayer Service Center (TSC)**.

Penalties apply to returns not filed electronically if electronic filing is required.



Visit the **TSC** at www.ct.gov/TSC to electronically file, pay, and manage state tax responsibilities.

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State of Connecticut
Department of Revenue Services



Forms 1099-R, 1099-MISC, and W-2G Electronic Filing Requirements For Tax Year 2012

For payers filing annual informational returns electronically, the due date is March 31, 2013.

For payers not filing annual informational returns electronically, the due date is February 28, 2013.

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I. General Instructions

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

DRS requires every state copy of the following:

- Federal Form W-2G for winnings paid to a Connecticut resident even if Connecticut income tax was not withheld.
- Federal Form 1099-MISC for:
 - a. Payments made to a Connecticut resident even if Connecticut income tax was not withheld; **and**
 - b. Payments made to a nonresident of Connecticut if the payments relate to services performed wholly or partly in Connecticut even if Connecticut income tax was not withheld.
- Federal Form 1099-R **only** if Connecticut income tax was withheld.

Multi-state filers must comply with these requirements.

When to File

Informational returns filed electronically are due the last day of March. Informational returns filed by paper are due the last day of February. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Electronic Filing Requirements

Payers filing 25 or more Forms 1099 or W-2G per form type with DRS are required to file electronically through the **Taxpayer Service Center (TSC)**. Returns not filed through the **TSC** are subject to penalties.

Payers who file 24 or fewer forms per form type are encouraged to file electronically.

See *II. Electronic Filing Through the Taxpayer Service Center* on Page 4.

Extension of Time to File

Complete and mail **Form CT-8809, Request for Extension of Time to File Informational Returns**, to request an extension of time to file. If you are filing your CT-1096 informational returns electronically through the **TSC**, Form CT-8809 must be mailed on or before the last day of March. If you are not filing your informational returns electronically through the **TSC** Form CT-8809 must be mailed on or before last day of February.

Form CT-8809 cannot be filed electronically.

Waiver From Filing Electronically

DRS may waive the electronic reporting requirement only if the payer is unable to file electronically due to a documented hardship. If a waiver is granted your informational returns must be submitted to DRS on CD. See **Form CT-4804, Transmittal of Informational Returns Reported on Compact Disk (CD)**.

To request a waiver complete and mail **Form CT-8508, Request for Waiver From Filing Informational Returns Electronically**, to DRS by January 15, 2013. Form CT-8508 cannot be filed electronically.

Penalties

The penalty for late filing is \$50.

A penalty of \$5 per form (up to a total of \$2,000 per calendar year) is imposed on payers who fail to file federal Forms 1099 or W-2G with DRS. This penalty is also imposed on payers required to file electronically if they file using any other media without first obtaining a waiver.

Record Keeping

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

Corrected Returns

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

- While DRS encourages electronic filing of corrections, filers may file these corrections on paper even though the originals were filed electronically.
- For informational returns filed through the **TSC**, corrected filings can **only** be done using the Single Employer login, or as a Bulk Filer using the Single Client - Key and Send option.
- **DO NOT SEND THE ENTIRE ORIGINAL FILE AGAIN.** Only the corrected Forms 1099 and W-2G that were erroneous.
- All correction file entries must be transmitted in a new file. Make sure that the corrected file has the re-sub indicator (Field Position 6 of the Payee B record).

Forms 1099 and W-2G **omitted** from the original file **must not** be coded as corrections. Submit these returns under a separate Payee “B” Record as original returns.

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

Filing methods:

1. Single employer login filing through the *TSC* (see page 4).
2. Filing through the *TSC* as a Third Party Bulk Filer (TPBF) using Single Client - Key and Send option (see page 5).

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

Supplemental Returns

Supplemental Returns are processed the same as the original filing, but the transmitter must indicate that these informational returns were not remitted in a prior file. After successful upload of any additional Forms 1099 or W-2G, you will be brought to Form CT-1096

where the TSC has populated many of the fields based on the information you submitted. You will then verify the Form CT-1096 information and complete the quarterly breakout, then submit the return; then receive a new confirmation number.

- Supplemental returns are informational returns omitted from the original file, and must not be coded as corrections.
- Supplemental filings through the *TSC* can *only* be done using the Single Employer login or as a Bulk Filer using the Single Client - Key and Send option.
- After indicating that these are supplemental returns not previously submitted, you will be able to repeat the file process.

Filing Methods:

1. Single employer login filing through the *TSC* (see page 4).
2. Filing through the *TSC* as a Third Party Bulk Filer (TPBF) using Single Client - Key and Send option (see page 5).

II. Electronic Filing Through the Taxpayer Service Center

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

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

To file your informational returns using the *TSC*:

- Go to www.ct.gov/TSC;
- Log into your account; **and**
- Choose one of the filing options below.

Single Employer Filing Through the TSC

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

1. Select *Withholding Non-Wage*.
2. Select the Non-Payroll tax forms you are filing

- *Forms 1099-MISC and CT-1096*;
 - *Forms 1099-R and CT-1096*; or
 - *Forms W-2G and CT-1096*.
3. Choose your reporting period.
 4. Choose your filing method.

Key and Send

The key and send option allows you to enter up to 100 Forms 1099-MISC, 1099-R or W-2G's. Once all your informational forms are entered select *next*. You will be brought to Form CT-1096 where the *TSC* has populated many of the fields based on the information you entered. Verify the Form CT-1096 information, then simply complete the quarterly breakout.

To use the key and send option:

1. Under *Choose Your Filing Method*, select *KEY and SEND- key-in manually online*.
2. Once all Forms 1099-MISC, 1099-R or W-2 G are entered, select *next*. You will be brought to Form CT-1096 where the *TSC* has populated many of the fields based on the information you entered.
3. Verify the Form CT-1096 information and complete the quarterly breakout.

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

Dynamic Web Import

Dynamic Web Import (DWI) is a file import process that allows you to define and upload your informational returns. This process accepts text files that are either fixed length or delimited files. This process does **not** support the standard electronic file formats used by the Internal Revenue Services (IRS). (Refer to the *Batch File Upload Using DRS Standard File Layout* method for support of the standard 1220, FIRE file format.) Each field in the file represents an item from the return you are reporting. You can arrange the fields in any order by defining your own customized layout. Go to www.ct.gov/electronicfileW2and1099 to view sample layout.

To use the DWI option:

- Under *Filing Method* select *Dynamic Web Import (DWI)* and select *next*;
- Define your file layout and select *next*.

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

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

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

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

Batch File Upload Using DRS Standard File Layout

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

1. Select the *Standardized File Format* option.
2. On the *File Upload* page, use the *browse* button to search your computer for the file you wish to upload.
3. Select *Upload*.
4. The *Upload Status* page will indicate if the upload was successful. If not, select *Download Result File* to view details of errors. Correct errors and repeat the upload process.

Once you have successfully uploaded all your returns, you must return to the withholding main menu. From the main menu select the appropriate Form CT-1096,

choose the period end, and proceed to Form CT-1096. Verify the Form CT-1096 information then complete the quarterly breakout.

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

Electronic Filing Through the TSC as a Third Party Bulk Filer

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

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

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

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

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

1. From the *TSC* bulk filer's main menu select *File for your Clients*.
2. Under the *File Import* section select the nonpayroll tax forms you are filing from the drop down box.
3. Select *File Online*.
4. On the *File Upload* page, use the *browse* button to search your computer for the file you wish to upload.
5. Select *Upload*.
6. The *Upload Status* page will indicate if the upload was successful. If not, select *Download Result File* to view details of errors. Correct errors and repeat the upload process.

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

Key and Send - Single Client Filing Option

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

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

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

2. Under the *Key and Send - Single Client Filing* section, enter your client's Connecticut Tax Registration Number (CTREG) or Federal Identification Number (FEIN) and select *Withholding-Nonpayroll* from the tax type drop down box, then select *File Online*.
3. From the *Withholding* menu, select the appropriate Form CT-1096, choose the period end, and select *next*.
4. Choose one of the following filing methods:
 - *KEY AND SEND* – “key-in” manually online;
 - *DYNAMIC WEB IMPORT (DWI)* - user created text file; or
 - *STANDARDIZED FILE FORMAT - DRS Standard File Layout (1220,FIRE)*.

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

Bulk Filer Form CT-1096 TSC Filing Options

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

File Import

The *File Import* option uses the dynamic web import process where you can customize your file layout. Visit www.ct.gov/electronicfileW2and1099 for additional information.

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

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

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

Key and Send - Single Client Filing

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

1. Return to the *Third Party Bulk Filer* main menu;
2. Enter the clients Connecticut Tax Registration Number (CTREG) or Federal Identification Number (FEIN).
3. Select *Withholding-Nonpayroll* from the tax type drop down list.
4. Select *File Online*.

5. Select the appropriate Form CT-1096.
6. Choose the period end and proceed to Form CT-1096.
7. Verify the Form CT-1096 information; **and**
8. Complete the quarterly breakout.

Your Forms 1099 and W2-G are **not** successfully transmitted until the *TSC* issues a confirmation number for Form CT-1096.

Registering as a Third Party Bulk Filer

To register as a third party bulk filer:

- Go to www.ct.gov/TSC;
- Select *Tax Preparer*;
- Scroll down, select *Third Party Bulk Filing requires pre-registration. Please click here to register*;
- Select *Application to Become a Bulk Filer (Fillable Version)*; **and**
- Complete and print form.

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

Department of Revenue Services
State of Connecticut
Electronic Commerce Unit
25 Sigourney St Ste 2
Hartford CT 06106

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

Visit www.ct.gov/electronicfileW2and1099 for detailed bulk filing information.

Test Files

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

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

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

Use of Agent

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

III. Questions & Answers

Q. Were there any technical changes in the specifications for 2012?

- A. Yes. For all Connecticut forms, Payment Year, which is field positions 2-5 for the Transmitter “T” Record, Payer A Record, and Payee B Record must be updated with the four-digit reporting year (2011 to 2012), unless reporting prior year data.

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

- A. No. DRS does not require the filing of the State Totals K Record. The Connecticut Tax Registration Number is required. Fields not required by DRS are indicated by N/A. **Enter blanks.**

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

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

Q. What paper forms should accompany the electronic filing?

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

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

- A. Yes. Payers required to file electronically will be treated as having failed to file if they file paper forms in lieu of electronic filing, unless DRS has granted a waiver. A penalty of \$5 may be imposed for each informational return a payer fails to file electronically with DRS. The total penalty imposed will not exceed \$2,000 for any calendar year.

DRS will not process paper returns required to be filed electronically.

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

- A. DRS now accepts amended and supplemental filings to be filed electronically through the *TSC*. Amended and supplemental filings can only be done using the Single Employer or Single Client - Key and Send filing. Using the file import option will result in rejection codes for duplicate filings. See page 3 for additional information on supplemental or amended return filings.

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

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

Q. How does *TSC* file Form CT-1096?

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

Third Party Bulk Filers: After uploading all of your Form 1099/W-2G’s, you must return to the withholding main menu to upload Form CT-1096. Select the Form CT-1096 link from the menu options then upload and complete the filing process. If filing for multiple businesses, you will have the option to return to the Third Party Bulk Filer menu. Visit www.ct.gov/electronicfileW2and1099 for detailed bulk filing information and select *Tax Preparers (TPBF)*.

IV. Federal/State Combined Filing

Connecticut participates in the Federal/State Combined Filing Program for federal Forms 1099-MISC and 1099-R. Differences in the record requirements are noted on the right of this page. Records T, C, and F are identical to the filing requirements in this publication.

What to Send to DRS

Combined filers are only required to file paper **Form CT-1096**, *Connecticut Annual Summary and Transmittal of Information Returns*, if Connecticut income tax was withheld from nonpayroll amounts.

Do not file **paper** Form CT-1096 if Connecticut tax was not withheld.

Mail Form CT-1096 (if applicable) to:

Department of Revenue Services
State of Connecticut
PO Box 5081
Hartford CT 06102-5081

If Connecticut tax was withheld you must file Form CT-1096. Do **not** send federal Form 6847 to DRS.

V. Data Record Descriptions

Record Types

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

These record formats are identical to those published by the IRS in Publication 1220 (Rev. Proc. 2012-30), Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically.

Section VIII. Record Specification includes formats for the following record types required by DRS. See *Section VII*, for proper record sequence.

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

Transmitter T Record identifies the entity transmitting the file. It must be the first record of each file.

Payer A Record identifies the institution or person making the payments. The number of Payer A Records depends on the number of payers.

Payee B Record contains the payment information from the information returns. The record layout for field positions 1 through 543 is the same for all types of returns. Field positions 544 through 750 vary for

Record Differences for Combined Filing

Record A

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

Record B

- **Field positions 723-734** (State Income Tax Withheld) must contain the dollar amount of Connecticut state income tax withheld from Forms 1099-MISC and 1099-R only. The payment amount must be right justified and unused positions must be zero-filled.
 - **Field positions 747-748** (Combined Federal/State Code) the code for Connecticut is **08**.
-

File Corrections

Any corrections to files using the Federal/State Combined Filing Program for federal Forms 1099-MISC and 1099-R should be replaced by sending DRS paper forms and identifying that the information is a corrected file.

each type of return to accommodate special fields for individual forms.

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

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

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

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

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

Money Amounts

All money amounts are strictly numeric. They must include both dollars and cents with the **decimal point assumed**. Do not round to the nearest dollar.

Example: \$5,500.99 = 000000550099

Do not use punctuations in any money field.

Negative money amounts are **not** allowed.

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

VI. Programmer's Review

General Information

- You must follow the Connecticut specifications for record layouts.
- If a return contains errors, DRS will provide a list of the failed records with explanations. Simply correct the file and resubmit the entire file.

Technical Requirements

- Data must be saved using the ASCII character set.
- Each record in the file must be 750 characters in length followed by a carriage return/line feed (CR/LF).
- Data must be entered in each record in the exact positions shown in *Section VIII. Record Specifications*.
- The record delimiter must consist of two characters and those two characters must be carriage return and line feed (CR/LF).
- Do not place a record delimiter before the first record of the file.
- Do not place more than one record delimiter, for example, more than one carriage-return or line feed combination, following a record.
- Do not place record delimiters after a field within a record.
- DRS recommends that the *File Name* be CTTAX followed by the 4-digit calendar year of the data you are uploading (for example, CTTAX2012).
- File name should end with a file extension name of .txt or .dat.

Payment (Calendar) Year

- Remember to change the Payment Year in positions 2-5 of the Transmitter T Record, Payer A Record, and Payee B Record each year the program is run. Payment Year = the calendar year.
- The payment year must be in a YYYY format.

Proper Order of Records for Files With More Than One Payer

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

Money Amounts

- Do not include negative money amounts in money fields under any circumstances.
- Zero fill money fields not applicable to your company.
- Report money amounts in dollars and cents without a decimal or dollar sign.
- Money amounts must be in the exact field positions prescribed in the instructions, right justified, and zero filled.
- Do not sign money fields.

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

Example 1

Payer Filing Own Form 1099 with 42 Returns

T... TRANSMITTER

A... PAYER

B

} . 42 PAYEE RECORDS

B

C... END OF PAYER

F... END OF TRANSMISSION

Example 2

Transmitter Filing Form 1099 for One Payer with 42 Returns

T... TRANSMITTER

A... PAYER

B

} . 42 PAYEE RECORDS

B

C... END OF PAYER

F... END OF TRANSMISSION

Example 3

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

T... TRANSMITTER

A... PAYER 1

B

} . 42 PAYEE RECORDS

B

C... END OF PAYER 1

A... PAYER 2

B

} . 106 PAYEE RECORDS

B

C... END OF PAYER 2

A... PAYER 3

B

} . 89 PAYEE RECORDS

B

C... END OF PAYER 3

F... END OF TRANSMISSION

VIII. Record Specifications

Transmitter T Record - General Field Descriptions

- The Transmitter T Record identifies the entity transmitting the file.
- The Transmitter T Record is the first record on each file, followed by a Payer A Record. A file will not transmit if the T Record is not present.
- The Transmitter T Record requires the total number of Payees (B Records) being reported. No money or payment amounts are reported in the Transmitter T Record.
- For all fields marked **Required**, the transmitter must provide the information described under *Description and Remarks*. For those fields marked **Not required**, the transmitter must allow for the field. You may be instructed to enter blanks or zeros in the Not required fields.
- The Transmitter T Record must be followed by the Payer A Record, which must be followed by Payee B Records. However, the first record on each file must be a Transmitter T Record.
- All records must be a fixed length of **750 positions** followed by a carriage return/line feed (CR/LF).

Record Name: Transmitter T Record

–Fixed Length of 750 Positions–

| Field Position | Field Title | Length | Description and Remarks |
|---|---------------------------------|--------|--|
| 1 | Record Type | 1 | Required. Enter T . |
| 2-5 | Payment Year | 4 | Required. Enter 2012 . |
| 6 | Prior Year Data Indicator | 1 | DRS does not accept prior year data. Enter a blank. |
| 7-15 | Transmitter's TIN | 9 | Required. Enter the transmitter's nine-digit Tax Identification Number (TIN). May be a FEIN or Social Security Number (SSN). Do not enter blanks, hyphens, or alpha characters. |
| 16-20 | Transmitter Control Code | 5 | N/A. Enter blanks. |
| 21-27 | Blank | 7 | Enter blanks. |
| 28 | Test File Indicator | 1 | DRS does not accept the indicator. Enter a blank. |
| 29 | Foreign Entity Indicator | 1 | N/A. Enter a blank. |
| 30-69 | Transmitter Name | 40 | Required. Enter the name of the transmitter in the manner in which it is used in normal business. Left justify information and fill unused positions with blanks. |
| 70-109 | Transmitter Name (Continuation) | 40 | Enter any additional information that may be part of the name. Left justify information and fill unused positions with blanks. |
| Note: All Required information in Field Positions 110 through 280 must contain the name and address information. | | | |
| 110-149 | Company Name | 40 | Required. Enter the name of the company to be associated with the address where correspondence should be sent due to processing problems. |
| 150-189 | Company Name (Continuation) | 40 | Enter any additional information that may be part of the name of the company where correspondence should be sent. |
| 190-229 | Company Mailing | 40 | Required. Enter the mailing address where correspondence should be sent. |

| Field Position | Field Title | Length | Description and Remarks |
|-----------------------|---|---------------|---|
| 230-269 | Company City | 40 | Required. Enter the city, town, or post office where correspondence should be sent. |
| 270-271 | Company State | 2 | Required. Enter the valid U.S. Postal Service state abbreviation for the state. |
| 272-280 | Company ZIP Code | 9 | Required. Enter the valid nine-digit ZIP code assigned by the U.S. Postal Service. If only the first five digits are known, left justify information and fill unused positions with blanks. |
| 281-295 | Blank | 15 | Enter blanks. |
| 296-303 | Total Number of Payees | 8 | Required. Enter the total number of Payee B Records reported in the file. Right justify information and fill unused positions with zeros. |
| 304-343 | Contact Name | 40 | Required. Enter name of the person to be contacted if DRS encounters problems with the file. |
| 344-358 | Number & Extension | 15 | Required. Enter telephone number of the person to contact regarding electronic files. Omit hyphens. If no extension is available, left justify information and fill unused positions with blanks. For example, phone number of 860-297-1234 extension of 1099 is 86029712341099. |
| 359-408 | Contact Email Address | 50 | Required if available. Enter the email address of the person to contact regarding electronic files. Left justify information. If no email address is available, enter blanks. |
| 409-499 | Blank | 91 | Enter blanks. |
| 500-507 | Record Sequence Number | 8 | Not required. |
| 508-517 | Blank | 10 | Enter blanks. |
| 518 | Vendor Indicator | 1 | Not required. |
| 519-558 | Vendor Name | 40 | Not required. |
| 559-598 | Vendor Mailing Address | 40 | Not required. |
| 599-638 | Vendor City | 40 | Not required. |
| 639-640 | Vendor State | 2 | Not required. |
| 641-649 | Vendor ZIP Code | 9 | Not required. |
| 650-689 | Vendor Contact Name | 40 | Not required. |
| 690-704 | Vendor Contact Phone Number and Extension | 15 | Not required. |
| 705-739 | Blank | 35 | Enter blanks. |
| 740 | Vendor Foreign Entity Indicator | 1 | Enter blanks. |
| 741-748 | Blank | 8 | Enter blanks. |
| 749-750 | Blank | 2 | Enter blanks. |

Payer A Record - General Field Descriptions

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

Record Name: Payer A Record

–Fixed Length of 750 Positions–

| Field Position | Field Title | Length | Description and Remarks | | | | | | | | |
|----------------|------------------------------|--------|--|----------------|------|-----------|---|--------|---|------|---|
| 1 | Record Type | 1 | Required. Enter A . | | | | | | | | |
| 2-5 | Payment Year | 4 | Required. Enter 2012 . | | | | | | | | |
| 6 | Combined Federal/State Filer | 6 | If you are participating in the federal/state combined filing, enter a 1 . Otherwise enter a blank. | | | | | | | | |
| 7-11 | Blank | 6 | Enter blanks. | | | | | | | | |
| 12-20 | Payer's TIN | 9 | Required. Must be the valid nine-digit TIN number assigned to the payer. Do not enter blanks, hyphens, or alpha characters. All zeros, ones, twos, etc., will have the effect of an incorrect TIN. | | | | | | | | |
| 21-24 | Payer Name Control | 4 | Same as IRS. See IRS Publication 1220, Rev. Proc. 2012-30. | | | | | | | | |
| 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 electronically or on paper. | | | | | | | | |
| 26 - 27 | Type of Return | 2 | Required. 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>W-2G</td> <td>W</td> </tr> </tbody> </table> | Type of Return | Code | 1099-MISC | A | 1099-R | 9 | W-2G | W |
| Type of Return | Code | | | | | | | | | | |
| 1099-MISC | A | | | | | | | | | | |
| 1099-R | 9 | | | | | | | | | | |
| W-2G | W | | | | | | | | | | |

| Field Position | Field Title | Length | Description and Remarks |
|----------------|--------------|--------|--|
| 28-43 | Amount Codes | 16 | Required. Enter the appropriate amount code for the type of return being reported. Generally, for each amount code entered in the field, a corresponding payment amount must appear in the Payee B Record. |

Amount Codes

For Reporting Payments on Form 1099-MISC:

Form 1099-MISC, Miscellaneous Income

| Amount Code | Amount Type |
|-------------|--|
| 1 | Rent: See <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 |
| 7 | Non-employee compensation |
| 8 | Substitute payments in lieu of dividends or interest |
| A | Crop Insurance Proceeds |
| B | Excess golden parachute payments |
| C | Gross proceeds paid to an attorney in connection with legal services |
| D | Section 409A Deferrals |
| E | Section 409A Income |

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

Amount Codes

For Reporting Payments on Form 1099-R:

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

| Amount Code | Amount Type |
|-------------|--|
| 1 | Gross distribution |
| 2 | Taxable amount: See <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 employer's securities |
| 8 | Other |
| 9 | Total employee contributions |
| A | Traditional IRA/SEP/SIMPLE distribution or Roth Conversion 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 2012, Instructions for Forms 1098, 1099, 5498, and W-2G, for exceptions.

Amount Codes

For Reporting Payments on Form W-2G:

Form W-2G, Certain Gambling Winnings

| Amount Code | Amount Type |
|-------------|--------------------------------|
| 1 | Gross winnings |
| 2 | Federal income tax withheld |
| 7 | Winnings from identical wagers |

| Field Position | Field Title | Length | Description and Remarks | | | | | | |
|----------------|---|--------|--|------|---------|---|---|----------|---|
| 42-51 | Blank | 10 | Enter blanks. | | | | | | |
| 52 | Foreign Entity Indicator | 1 | N/A. Enter a blank. | | | | | | |
| 53-92 | First Payer Name Line | 40 | Required. Enter the name of the payer whose TIN appears in positions 12-20 of the A Record. Any extraneous information must be deleted. Left justify information and fill unused positions with blanks. Filers should not enter a transfer agent’s name in this field. Any transfer agent’s name should appear in the Second Payer Name Line Field. | | | | | | |
| 93-132 | Second Payer Name Line | 40 | If the Transfer Agent Indicator (position 133) contains a 1 , this field must contain the name of the transfer or paying agent. If the indicator contains a 0 (zero) , this field may contain either a continuation of the First Payer Name Line or blanks. Left justify information and fill unused positions with blanks. | | | | | | |
| 133 | Transfer Payer Name Agent Indicator | 1 | Required. Identifies the entity in the Second Payer Name Line field. | | | | | | |
| | | | <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 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).</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 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). |
| 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). | | | | | | | | |
| 134-173 | Payer Shipping Address | 40 | Required. If the Transfer Agent Indicator in position 133 is a 1 , enter the shipping address of the transfer (or paying) agent. Otherwise, enter the actual shipping address of the payer. The street address should include number, street, apartment, or suite number (or PO Box if mail is not delivered to street address). Left justify information and fill unused positions with blanks. | | | | | | |
| 174-213 | Payer City | 40 | Required. If the Transfer Agent Indicator in position 133 is a 1 , enter the city, town, or post office of the transfer agent. Otherwise, enter the city, town, or post office of the payer. Left justify information, and fill unused positions with blanks Do not enter state and ZIP code information in this field. | | | | | | |
| 214-215 | Payer State | 2 | Required. Enter the valid U.S. Postal Service state abbreviation for the states. | | | | | | |
| 216-224 | Payer ZIP Code | 9 | Required. Enter the valid nine-digit ZIP code assigned by the U.S. Postal Service. If only the first five digits are known, left justify information and fill the unused positions with blanks. | | | | | | |

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

Payee B Record - General Field Description

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 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 1247Abbbb. In this example, b denotes blanks. Do not enter the letter b.

Positions 55 through 66 for Payment Amount 1 represent rents.

Positions 67-78 for Payment Amount 2 represent royalties.

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

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

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

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

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

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

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

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

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

Positions 211-222 for Payment Amount E, enter 0s (zeros).

- For all fields marked **Required**, the transmitter must provide the information described under Description and Remarks. For those fields not marked **Required**, a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated media position(s) and for the indicated length.
- Do not use decimal points to indicate dollars and cents. Ten dollars (\$10) must appear as 000000001000 in the payment amount field.
- All records must be a fixed length of **750 positions** followed by a carriage return/line feed (CR/LF).

Record Name: Payee B Record

–Fixed Length of 750 Positions–

| Field Position | Field Title | Length | Description and Remarks |
|----------------|--------------|--------|------------------------------|
| 1 | Record Type | 1 | Required. Enter B. |
| 2-5 | Payment Year | 4 | Required. Enter 2012. |

| 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, Rev. Proc. 2012-30. | | | | | | | | | | | | | | | | | | | | | | | | |
| 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>Blank</td> <td>N/A</td> <td>If the type of TIN is not determinable, enter a blank.</td> </tr> </tbody> </table> | Code | Type of TIN | Type of account | 1 | 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. |
| 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. | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12-20 | Payee's TIN | 9 | Required. Enter the nine-digit TIN of the payee (SSN, ITIN, ATIN, or FEIN). If an identification number is not available or has been applied for but not received, enter zeros. Do not enter hyphens or alpha characters. | | | | | | | | | | | | | | | | | | | | | | | | |
| 21-40 | Payer's Account Number For Payee | 20 | Enter any number assigned by the payer to the payee (such as a checking or savings account number). Filers are encouraged to use this field. This number helps to distinguish individual payee records and should be unique for each document. Do not use the payee's TIN since this will not make each record unique. This information is very useful when corrections are filed. This number will be provided with the backup withholding notification and may be helpful in identifying the branch or subsidiary reporting the transaction. Do not define data in this field in packed decimal format. If fewer than 20 characters are used, filers may either left or right justify, filling the remaining positions with blanks. | | | | | | | | | | | | | | | | | | | | | | | | |
| 41-44 | Payer's Office Code | 4 | Enter office code of payer, otherwise enter blanks . For payers with multiple locations, this field may be used to identify the location of the office submitting the informational return. | | | | | | | | | | | | | | | | | | | | | | | | |

| Field Position | Field Title | Length | Description and Remarks |
|----------------|--|--------|---|
| 45-54 | Blank | 10 | Enter blanks. |
| | Payment Amount Fields (must be numeric) | | Required. Allow for all payment amounts. For those not used, enter zeros. For example: If position 27, Type of Return, of the A Record, is A (for 1099-MISC) and positions 28-39, Amount Codes are 1247Abbbb . This indicates the payer is reporting any or all five payment amounts in all of the following B Records. In this example, b denotes blanks in the designated positions. Do not enter the letter b . Payment Amount 1 represents rents; Payment Amount 2 represents royalties; Payment Amount 3 will be all 0s (zeros); Payment Amount 4 represents federal income tax withheld on Forms 1099-MISC and W-2G. Payment Amounts 5 and 6 should be all 0s (zeros); Payment Amount 7 represents non-employee compensation; Payment Amounts 8 and 9 should be all 0s (zeros); Payment Amount A represents crop insurance proceeds; and Payment Amount B should be all 0s (zeros). Payment Amount C represents gross proceeds paid to an attorney in connection with legal services. Each payment field must contain 12 numeric characters. Each payment amount must contain U.S. dollars and cents. The right-most two positions represent cents in the payment amount fields. Do not enter dollar signs, commas, decimal points, or negative amounts. Payment amounts must be right justified and unused positions must be zero filled. Income tax withheld cannot be reported as a negative amount on any form. |
| 55-66 | Payment Amount 1* | 12 | The amount reported in this field represents payments for Amount Code 1 in the A Record. |
| 67-78 | Payment Amount 2* | 12 | The amount reported in this field represents payments for Amount Code 2 in the A Record. |
| 79-90 | Payment Amount 3* | 12 | The amount reported in this field represents payments for Amount Code 3 in the A Record. |
| 91-102 | Payment Amount 4* | 12 | The amount reported in this field represents payments for Amount Code 4 in the A Record. |
| 103-114 | Payment Amount 5* | 12 | The amount reported in this field represents payments for Amount Code 5 in the A Record. |
| 115-126 | Payment Amount 6* | 12 | The amount reported in this field represents payments for Amount Code 6 in the A Record. |
| 127-138 | Payment Amount 7* | 12 | The amount reported in this field represents payments for Amount Code 7 in the A Record. |
| 139-150 | Payment Amount 8* | 12 | The amount reported in this field represents payments for Amount Code 8 in the A Record. |
| 151-162 | Payment Amount 9* | 12 | The amount reported in this field represents payments for Amount Code 9 in the A Record. |
| 163-174 | Payment Amount A* | 12 | The amount reported in this field represents payments for Amount Code A in the A Record. |
| 175-186 | Payment Amount B* | 12 | The amount reported in this field represents payments for Amount Code B in the A Record. |
| 187-198 | Payment Amount C* | 12 | The amount reported in this field represents payments for Amount Code C in the A Record. |

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

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

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

| | | | |
|---------|-----------------------|----|--|
| 248-287 | First Payee Name Line | 40 | Required. Enter the name of the payee, preferably surname first, whose TIN was provided in positions 12-20 of the B Record. Left justify and fill unused positions with blanks. If more space is required for the name, utilize the Second Payee Name Line field. If there are multiple payees, only the name of the payee whose TIN has been provided should be entered in this field. The names of the other payees may be entered in the Second Payee Name Line Field. If reporting information for a sole proprietor, the individual's name must always be present, preferably on the First Payee Name Line. The use of the business name is optional in the Second Payee Name Line field. End First Payee Name Line with a full word. Do not split words. |
|---------|-----------------------|----|--|

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

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

| | | | |
|---------|-------|----|----------------------|
| 328-367 | Blank | 40 | Enter blanks. |
|---------|-------|----|----------------------|

| Field Position | Field Title | Length | Description and Remarks |
|---|------------------------|--------|---|
| 368-407 | Payee Mailing Address | 40 | Required. Enter mailing address of payee. Street address should include number, street, apartment, or suite number (or PO Box if mail is not delivered to street address). Left justify information and fill unused positions with blanks. This field must not contain any data other than the payee's mailing address. |
| For U.S. addresses , the payee city, state, and ZIP code must be reported as 40, 2, and 9 position fields, respectively. Filers must adhere to the correct format for the payee city, state, and ZIP code. | | | |
| For foreign addresses , filers may use the payee city, state, and ZIP code as a continuous 51 position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Country Indicator located in position 247 must contain a 1 . | | | |
| 408-447 | Blank | 40 | Enter blanks. |
| 448-487 | Payee City | 40 | Required. Enter the city, town, or post office. Left justify information and fill the unused positions with blanks. Enter APO or FPO, if applicable. Do not enter state and ZIP code information in this field. |
| 488-489 | Payee State | 2 | Required. Enter the valid U.S. Postal Service state abbreviation. |
| 490-498 | Payee ZIP Code | 9 | Required. Enter the valid nine-digit ZIP code assigned by the U.S. Postal Service. If only the first five digits are known, left justify information and fill the unused positions with blanks. For foreign countries, alpha characters are acceptable as long as the filer has entered a 1 in the Foreign Country Indicator located in position 247 of the B Record. |
| 499 | Blank | 1 | Enter a blank. |
| 500-507 | Record Sequence Number | 8 | Not required. |
| 508-543 | Blank | 36 | Enter blanks. |

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

1. **Form 1099-MISC**, *Miscellaneous Income*
2. **Form 1099-R**, *Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance, Contracts, etc.*
3. **Form W-2G**, *Certain Gambling Winnings*

1. Payee B Record – Record Layout Positions 544-750 for Form 1099-MISC

| Field Position | Field Title | Length | Description and Remarks |
|----------------|--|--------|--|
| 544 | Second TIN Notice (Optional) | 1 | Enter 2 to indicate notification by DRS twice within three calendar years that the payee provided an incorrect name or TIN combination, otherwise enter a blank . |
| 545-546 | Blank | 2 | Enter blanks. |
| 547 | Direct Sales Indicator (See <i>Note</i> .) | 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 | Required. Enter payer Connecticut Tax Registration Number. Right justify and fill unused positions with blanks. Do not enter hyphens. |
| 723-734 | State Income | 12 | Required. Enter the state income tax withheld for 1099-MISC tax withheld only. The payment amount must be right justified and unused positions must be zero-filled. |
| 735-746 | Local Income Tax Withheld | 12 | N/A. Enter blanks. |
| 747-748 | Combined Federal/State Code | 2 | If you are participating in the federal/state combined filing, the code for Connecticut is 08 . Otherwise enter blanks. |
| 749-750 | Blank | 2 | Enter blanks. |

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

| Field Position | Field Title | Length | Description and Remarks | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------|--|--------|---|------|----------|----|---|----|---|----|------------|----|-------|----|------------------------|---|--|----|---------------------|----|--|---|--|---|---|---|--------------------------------------|
| 544 | Blank | 1 | Enter a blank. | | | | | | | | | | | | | | | | | | | | | | | | |
| 545-546 | Document Specific/Distribution Code (For a detailed explanation of the distribution codes see the 2012 IRS Instructions for Forms 1099-R and 5498.) | 2 | <p>Required. Enter at least one distribution code from the table below. More than one code may apply. If only one code is necessary, it must be entered in position 545 and position 546 will be blank. When using Code P for an IRAdistribution 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="1"> <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 2012</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 2012 | 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 2012 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 2008 |
| 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 2009 |
| P* | Excess contributions plus earning/excess deferrals taxable in 2009. |
| 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 2009. 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 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 <i>Note</i> .) | 1 | Enter 1 if reporting for a traditional IRA, SEP, or SIMPLE distribution or Roth conversion; otherwise, enter a blank . If the IRA/SEP/SIMPLE Indicator is used, enter the amount of the Roth conversion or distribution in Payment Amount Field A of the Payee B Record. Do not use the indicator for a distribution from a Roth, or an IRA characterization. |

Note: For Form 1099-R, report the Roth conversion or the total amount distributed from a traditional IRA, SEP, or SIMPLE in Payment Amount Field A (IRA/SEP/SIMPLE Distribution, or Roth conversion), as well as Payment Amount Field 1 (Gross Distribution) of the B Record. Refer to the IRS 2012, 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 1 only if payment shown for Account Code 1 is a total distribution that closed out the account, otherwise, enter a blank . |
| Note: A <i>total distribution</i> 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, enter blanks . Filers need not enter this information for any IRA distribution or for direct rollovers. |
| 552-555 | Date of Designated Roth Contribution | 4 | Enter the date of the first year a designated Roth contribution was made. Enter in YYYY format. |
| 556-662 | Blank | 107 | Enter blanks. |
| 663-722 | Special Data Entries | 60 | Required. Enter payer Connecticut Tax Registration Number. Right justify and fill unused positions with blanks. Do not enter hyphens. |
| 723-734 | State Income Tax Withheld | 12 | Required. Enter the state income tax withheld. This field must be right justified, and unused positions must be zero-filled. |
| 735-746 | Local Income Tax Withheld | 12 | N/A. Enter blanks |
| 747-748 | Combined Federal/State Code | 2 | If you are participating in the 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 W-2G

| Field Position | Field Title | Length | Description and Remarks | | | | | | | | | | | | | | | | | | | | |
|----------------|--|--------|---|------|----------|---|---|---|---|---|----------|---|-------------------------|---|------|---|--|---|---------------|---|----------------|---|-------------------------------------|
| 544-546 | Blank | 3 | Enter blanks. | | | | | | | | | | | | | | | | | | | | |
| 547 | Type of Wager Code | 1 | <p>Required. Enter the applicable type of wager code from the table below:</p> <table border="1"> <thead> <tr> <th>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. | | | | | | | | | | | | | | | | | | | | | | |

| Field Position | Field Title | Length | Description and Remarks |
|-----------------------|---------------------------|---------------|---|
| 548-555 | Date Won | 8 | Required. Enter the date of the winning transaction in the format YYYYMMDD (for example, 20121022). Do not enter hyphens or slashes. This is not the date the money was paid, if paid after the date of the race (or game). |
| 556-570 | Transaction | 15 | Required. For state conducted lotteries, enter the ticket or other identifying number. For keno, bingo, or slot machines, enter the ticket or card number, and color, if applicable, machine serial number, or any other information that will help identify the winning transaction. For all others, enter blanks. |
| 571-575 | Race | 5 | If applicable, enter the race (or game) relating to the winning ticket, otherwise enter blanks. |
| 576-580 | Cashier | 5 | If applicable, enter the initials of the cashier making the winning payment, otherwise enter blanks. |
| 581-585 | Window | 5 | If applicable, enter the window number or location of the person paying the winning payment; otherwise, enter blanks. |
| 586-600 | First ID | 15 | For other than state lotteries, enter the first identification number of the person receiving the winning payment, otherwise enter blanks. |
| 601-615 | Second ID | 15 | For other than state lotteries, enter the second identification number of the person receiving the winnings, otherwise enter blanks. |
| 616-662 | Blank | 47 | Enter blanks. |
| 663-722 | Special Data Entries | 60 | Required. Enter payer Connecticut Tax Registration Number. Right justify and fill unused positions with blanks. Do not enter hyphens. |
| 723-734 | State Income Tax Withheld | 12 | Required. Enter the state income tax withheld. This field must be right justified and unused positions must be zero-filled. |
| 735-746 | Local Income Tax Withheld | 12 | N/A. Enter blanks. |
| 747-748 | Blank | 2 | Enter blanks. |
| 749-750 | Blank | 2 | Enter blanks. |

End of Payer C Record - General Field Descriptions

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

Record Name: End of Payer C Record

–Fixed Length of 750 Positions–

| Field Position | Field Title | Length | Description and Remarks |
|---|------------------------|--------|---|
| 1 | Record Type | 1 | Required. Enter C. |
| 2-9 | Number of Payees | 8 | Required. Enter the total number of B Records covered by the preceding A Record. Right justify information and fill unused positions with zeros. |
| 10-15 | Blank | 6 | Enter blanks. |
| Required. Accumulate totals of any payment amount fields in the B Record into the appropriate control total fields of the C Record. Control totals must be right justified and unused control total fields zero-filled. All control total fields are 18 positions in length. | | | |
| 16-33 | Control Total 1 | 18 | |
| 34-51 | Control Total 2 | 18 | |
| 52-69 | Control Total 3 | 18 | |
| 70-87 | Control Total 4 | 18 | |
| 88-105 | Control Total 5 | 18 | |
| 106-123 | Control Total 6 | 18 | |
| 124-141 | Control Total 7 | 18 | |
| 142-159 | Control Total 8 | 18 | |
| 160-177 | Control Total 9 | 18 | |
| 178-195 | Control Total A | 18 | |
| 196-213 | Control Total B | 18 | |
| 214-231 | Control Total C | 18 | |
| 232-249 | Control Total D | 18 | |
| 250-267 | Control Total E | 18 | |
| 268-285 | Control Total F | 18 | |
| 286-303 | Control Total G | 18 | |
| 304-499 | Blank | 196 | Enter blanks. |
| 500-507 | Record Sequence Number | 8 | Not required. |
| 508-748 | Blank | 241 | Enter blanks. |
| 749-750 | Blank | 2 | Enter blanks. |

End of Transmission F Record - General Field Descriptions

- The F Record is a summary of the number of payers in the entire file.
- This record should be written after the last C Record of the entire file.

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

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

Record Name: End of Transmission F Record

–Fixed Length of 750 Positions–

| Field Position | Field Title | Length | Description and Remarks |
|----------------|------------------------|--------|--|
| 1 | Record Type | 1 | Required. Enter F. |
| 2-9 | Number of A Records | 8 | Enter the total number of Payer A Records in the entire file. Must be right justified and unused positions must be zero-filled or enter all zeros. |
| 10-30 | Zero | 21 | Enter blanks. |
| 31-49 | Blank | 19 | Enter blanks. |
| 50-57 | Total Number Payees | 8 | Not required. |
| 58-499 | Blank | 442 | Enter blanks. |
| 500-507 | Record Sequence Number | 8 | Not required. |
| 508-748 | Blank | 241 | Enter blanks. |
| 749-750 | Blank | 2 | Enter blanks. |

IX. Acknowledgement Results Layout Record

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

More key information:

1. Successful uploads contain four rows of data that should each include a 'T,' 'A,' 'C,' and 'F' record.
2. Failed records display in the appropriate 'B' record.

3. Failed files display in the appropriate 'C' or 'F' record.
4. Error messages are in plain understandable text.

Helpful Hints:

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

| Item Number | Field Name | Starting Position | End Position | Byte Count | Paper Format / Special Instructions |
|-------------|------------|-------------------|--------------|------------|-------------------------------------|
|-------------|------------|-------------------|--------------|------------|-------------------------------------|

Transmitter Record. This record appears once per transmitter.

| | | | | | |
|---|-------------------|----|-----|-----|---|
| 1 | Record Identifier | 1 | 1 | 1 | Value = 'T.' This is the transmitter record. |
| 2 | Transmitter ID | 2 | 14 | 13 | The same ID entered on the TSC Welcome page. |
| 3 | Blank | 15 | 750 | 736 | Blanks. No information provided. |

Payer A Record. This record appears for each payer in the file. May be many payers per transmitter.

| | | | | | |
|---|--------------------------------------|----|-----|-----|---|
| 1 | Record Identifier | 1 | 1 | 1 | Value = 'A.' This is the beginning record for this payer. |
| 2 | Tax Year | 2 | 5 | 4 | The tax year of the uploaded data. |
| 3 | Payer CT Reg. Number | 6 | 18 | 13 | The CT Tax Registration Number of the payer. |
| 4 | Payer's Identification Number (FEIN) | 19 | 27 | 9 | The FEIN of the payer. |
| 5 | Type of Return | 28 | 28 | 1 | Values = '9' for Form(s) 1099-R, 'A' for 1099-MISC, and 'W' for W2-G. |
| 6 | Blank | 29 | 750 | 722 | Blanks. No information provided. |

Payee B Record. This record appears for each failed Payee B. May be many failed Payee Bs for a single Payer A

| | | | | | |
|---|--|----|-----|-----|---|
| 1 | Record Identifier | 1 | 1 | 1 | Value = 'B.' This is used to identify a specific payee. |
| 2 | Line Number | 2 | 8 | 7 | Line number within the payer file of the failed payee. |
| 3 | Tax Year | 9 | 12 | 4 | The year in YYYY format. |
| 4 | Payee's Taxpayer Identification Number (TIN) | 13 | 21 | 9 | Payee's Tax Identification Number (TIN) of the failed record. |
| 5 | Payee Reason for Failure | 22 | 750 | 729 | Reason the payee record failed. |

End of Payer/Totals Record. This record appears for each Payer.

| | | | | | |
|---|-----------------------------|----|-----|-----|---|
| 1 | Record Identifier | 1 | 1 | 1 | Value = 'C' This is the end record for this payer. |
| 2 | Total Nonpayroll | 2 | 19 | 18 | Total of all nonpayroll amounts reported on accepted Form 1099/W-2G's (Form CT-1096, Line 2). |
| 3 | Total CT Tax Withheld | 20 | 37 | 18 | Total of all CT income tax withheld amounts reported on accepted Form 1099/W-2G's (Form CT-1096, Line 1.) |
| 4 | Number of Successful Payees | 38 | 44 | 7 | The total number of successful 1099's entered by this payer (Form CT-1096, Line 3). |
| 5 | Number of Failed Payees | 45 | 51 | 7 | The total number of failed 1099/W-2G's for this payer. |
| 6 | Blank | 52 | 750 | 699 | Blanks. No information provided. |

Total Transmitter Record. This record appears once per transmitter.

| | | | | | |
|---|------------------------|----|-----|-----|--|
| 1 | Record Identifier | 1 | 1 | 1 | Value = 'F.' This is a summary of the number of payers in this file. |
| 2 | Number of 'A' records | 2 | 19 | 18 | The total number of payers in this file. |
| 3 | Total Number of Payees | 20 | 37 | 18 | The total number of payees in this file. |
| 4 | Blank | 38 | 750 | 713 | Blanks. No information provided. |

Effect on Other Documents

This Informational Publication supersedes **IP 2011(11)**, *Forms 1098, 1099-R, 1099-MISC, and W-2G Electronic Filing Requirements For Tax Year 2011*.

Effect of This Document

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

X. Glossary

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

Block – A number of logical records grouped and written together as a single unit on a CD.

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

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

Character – A letter, number, or punctuation symbol.

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

Compress – Reformat computer data in a storage or size-saving technique.

DRS – State of Connecticut Department of Revenue Services.

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

File – A file consists of one Transmitter T Record at the beginning of the file followed by Payer A Record, Payee B Records, and an End of Payer C Record after each set of B Records. The last record on the file should be the End of Transmission F Record. Nothing should be reported after the End of the Transmission F Record.

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

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

Payee – Person or organization receiving payments from the payer or for whom an informational return must be filed. The payee includes a gambling winner (Form W-2G) or a seller or other transferor.

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

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

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

DRS Is Going Green ... And So Can You

E-Filing Is Green Filing

File and pay Connecticut taxes electronically and help reduce the cost of paper returns. Visit www.ct.gov/TSC to create an account and eliminate the paper clutter in your life.

Connecticut tax filers can file most tax returns, extensions, and estimates using the **Taxpayer Service Center (TSC)** at www.ct.gov/TSC for free.

Faster Money With Direct Deposit

Choose to have your Connecticut tax refund deposited into your bank account using direct deposit! A **direct deposit refund when filing through TSC is the fastest way to get your tax refund into your account!**

| | | | | | | | | | | | |
|-------------------|--|--|------------------------------|-----------------|----------------|------------------|--------------|-----------------|-------------------------------------|------------------------------|---------|
| Internet | <p>Tax Information</p> <p>The <i>TSC</i> includes a comprehensive <i>FAQ</i> database with more than 600 searchable answers. Search by category, tax type, keyword, or phrase.</p> | <p>Forms and Publications</p> <p>Connecticut forms and publications may be viewed, downloaded, or printed by visiting www.ct.gov/DRS the DRS website.</p> | Internet | | | | | | | | |
| Phone | <p>For telephone assistance, call our Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only); or 860-297-5962 (from anywhere).</p> | <p>1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) and select Option 2; or 860-297-4753 (from anywhere).</p> | Phone | | | | | | | | |
| E-Mail | <p>Send routine tax questions to drs@po.state.ct.us (do not send account related inquiries). For account-related questions, including bill and refund inquiries, use the Secure Mailbox feature by logging into the DRS electronic <i>TSC</i>.</p> | <p>Email requests, including your name, address (street, city, state, and ZIP code), and the name or number of the tax product to ctforms.drs@po.state.ct.us</p> | E-Mail | | | | | | | | |
| Walk-In | <p>Free personal taxpayer assistance and forms are available by visiting our offices. Walk-in assistance at all DRS locations is available Monday through Friday, 8:30 a.m. to 4:30 p.m. (arrive by 4:00 p.m.) Directions to DRS offices are available using our phone menu or visiting the DRS website. If you require special accommodations, please advise the DRS representative.</p> <table style="width: 100%; border: none;"> <tbody> <tr> <td style="text-align: center;">Bridgeport</td> <td style="text-align: center;">Hartford</td> <td style="text-align: center;">Norwich</td> <td style="text-align: center;">Waterbury</td> </tr> <tr> <td style="text-align: center;">10 Middle St</td> <td style="text-align: center;">25 Sigourney St</td> <td style="text-align: center;">401 West Thames St Building #700</td> <td style="text-align: center;">55 West Main St Suite 100</td> </tr> </tbody> </table> <p style="text-align: center;">All calls are answered at our Customer Service Center in Hartford, not at the field offices.</p> | | Bridgeport | Hartford | Norwich | Waterbury | 10 Middle St | 25 Sigourney St | 401 West Thames St Building #700 | 55 West Main St Suite 100 | Walk-In |
| Bridgeport | Hartford | Norwich | Waterbury | | | | | | | | |
| 10 Middle St | 25 Sigourney St | 401 West Thames St Building #700 | 55 West Main St Suite 100 | | | | | | | | |

Federal Tax Information

For questions about **federal taxes**, visit www.irs.gov or call the Internal Revenue Service (IRS) at 800-829-1040.
 To order **federal tax forms**, call 800-829-3676.

Statewide Services

Visit the *ConneCT* website at www.ct.gov for information on statewide services and programs.