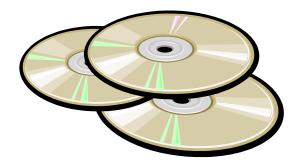# 2020 Specifications for Electronic Submission of 1099B, 1099DIV, 1099G, 1099INT, 1099K, 1099MISC, 1099NEC, 1099OID, 1099R and W2G Tax Information on CD

KENTUCKY FINANCE & ADMINISTRATION CABINET

DEPARTMENT OF REVENUE

The Kentucky DOR follows the federal specifications for 2020 reporting.

Refer to these specifications for DOR's Record requirements, including state defined fields in the B Record.

1099 and W2G electronic submissions to DOR are only accepted on CD.

Table of Contents

KENTUCKY DEPARTMENT OF REVENUE (DOR)
SPECIFICATIONS FOR ELECTRONIC SUBMISSION OF 1099 AND W2G
TAX INFORMATION ON CD FOR TAX YEAR 2020, DUE JANUARY 31, 2021

OVERVIEW

This booklet contains the specifications and instructions for reporting *2020* and prior year 1099 and W2G information for submission to DOR on CD. DOR will use the federal specifications **with state defined fields in the B Record.**

ACCEPTABLE ELECTRONIC MEDIA

The Kentucky DOR accepts electronic 1099 and W2G information on CD only.

FILING REQUIREMENTS

Form 1099 is only required to be filed with DOR when Kentucky tax is withheld.

Every person making a payment of gambling winnings in Kentucky that is subject to federal tax withholding shall deduct and withhold from the payment Kentucky income tax. The gambling winnings and KY tax withheld from Form W2-G is required to be reported to DOR either by filing Form K-5 or by CD submission in the Publication 1220 format with DOR defined state fields.

DOR no longer accepts paper copies of Forms W-2, W-2G or 1099. Payers issuing 25 or fewer withholding statements, 1099's with KY tax, or W-2G's, must either file Form K-5 or submit the information in the accepted electronic format.
Paper copies of Forms W-2, W-2G and 1099 received by DOR will not be processed and will not be considered filed. Retain the forms for your records and only provide upon request.

TIPS TO REMEMBER

- **The "B Record" contains state defined fields that are mandatory for KY DOR reporting.**
- **Electronic reporting of 1099 and W2G information is only accepted on CD.**
- **Electronic filing is required when reporting 26 or more 1099 or W2G forms.**
- Always **identify yourself and your company with an <u>external</u> label** on the CD.
- **Include only payee records pertinent to Kentucky** in your electronic file.
- Always use the correct **Kentucky Withholding Account Number (6 digits)** in the appropriate fields.
- **A Transmitter Report, 42A806, must be included with CD submissions.**
- **THE "K RECORD" is NOT REQUIRED FOR KENTUCKY REPORTING. Kentucky DOES NOT participate in the combined Federal/State Filing Program.**

CD SUBMISSIONS MAILING ADDRESS

Kentucky Department of Revenue
Electronic Media Processing
501 High Street, Station 57
Frankfort, KY 40601

Please include TRANSMITTER REPORT 42A806 with each CD submission.

FILING DEADLINE

1099 and W2G electronic files should be submitted to the Kentucky Department of Revenue by the last day of January each year. If this day falls on a holiday or weekend, the filing deadline is extended to the next business day.

REQUIRED RECORDS:

T – Transmitter Record
A – Payer Record
B – Payee Record
C – Summary of B Records
F – Final Record

Each Record must be a fixed length of 750 positions.

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 field positions.

The Kentucky Department of Revenue DOES NOT participate in the Combined Federal/State Filing Program. The "K" RECORD IS NOT REQUIRED FOR KENTUCKY REPORTING.

All alpha characters enter must be in upper-case, except e-mail addresses which may be case sensitive.

Do not use punctuation in the name and address fields.

T - TRANSMITTER RECORD:
- Must be the first record on each file and is followed by a Payer "A" Record.
- Identifies the entity transmitting the electronic file.
- Identifies the entity to be contacted by DOR.

	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 *"2020"*. If reporting prior year data, report the year which applies (2019, 2018, etc.) and set the Prior Year Data Indicator to field position 6.
6	Prior year Data Indicator	1	**Required.** Enter "P" **only** if reporting prior year data; otherwise, enter blank. Do not enter a "P" if tax year is *2020.* You cannot mix tax years within a file.

	Record Name: Transmitter "T" Record		
Field Position	**Field Title**	**Length**	**Description and Remarks**
7-15	Transmitter's TIN	9	**Required.** Enter the transmitter's nine-digit Taxpayer Identification Number (TIN).
16-20	Transmitter Control Code	5	**Required.** Enter the five-character alpha/numeric Transmitter Control Code (TCC) assigned by IRS.
21-27	Blank	7	Enter blanks.
28	Test File Indicator	1	**Required for test files only.** Enter a "T" if this is a test file; otherwise, enter a blank.
29	Foreign Entity Indicator	1	Enter "1" (one) if the transmitter is a foreign entity. If the transmitter is not a foreign entity, enter a blank.
30-69	Transmitter Name	40	**Required.** Enter the transmitter name. Left-justify 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.
110-149	Company Name	40	**Required.** Enter company name associated with the address in field positions 190-229.
150-189	Company Name (Continuation)	40	Enter any additional information that may be part of the company name.
190-229	Company Mailing Address	40	**Required.** Enter the mailing address associated with the Company Name in field positions 110-149 where correspondence should be sent. **For U.S. address,** the payer city, state, and ZIP Code must be reported as a 40-, 2-, and 9 position field, respectively. Filers must adhere to the correct format for the payer city, state and ZIP Code. **For foreign address,** filers may use the payer 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 Entity Indicator in position 29 must contain A "1" (one).
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 U.S. Postal Service state abbreviation.

Record Name: Transmitter "T" Record			
Field Position	**Field Title**	**Length**	**Description and Remarks**
272-280	Company ZIP Code	9	**Required.** Enter the nine-digit ZIP Code assigned by the U.S. Postal Services. 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	**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 the name of the person to contact when problems with the file or transmission are encountered.
344-358	Contact Telephone Number & Extension	15	**Required.** Enter the 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.
359-408	Contact E-mail	50	**Required if available.** Enter the e-mail address of the person to contact regarding electronic files. Left-justify information. If no e-mail address is available, enter blanks.
409-499	Blank	91	Enter blanks.
500-507	Record Sequence Number	8	**Required.** Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and the file can have only one "T" Record. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right-justify numbers with leading zeros in the filed. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002", the first "B" Record, "00000003", the second "B" Record, "00000004" and so on through the final record of the file, the "F" Record.
508-517	Blank	10	Enter Blanks.

			Record Name: Transmitter "T" Record		

Field Position	Field Title	Length	Description and Remarks
518	Vendor Indicator	1	**Required.** If the software used to produce this file was provided by a vendor or produced in-house, enter the appropriate code from the table below. **Indicator** **Usage** V Software was purchased from a vendor or other source. I Software was produced by in-house programmers. **Note:** An in-house programmer is defined as an Employee or a hired contract programmer. If the Software is produced in-house, fields 519-558 titled Vendor Name are not required.
519-558	Vendor Name	40	**Required.** Enter the name of the company from whom the software was purchased. If the software Is produced in-house, enter blanks.
559-598	Vendor Mailing Address	40	**Required.** Enter the mailing address. If software produced in-house, enter blank. **For U.S. address,** the payer city, state and ZIP Code Must be reported as a 40-, 2-, and 9-position field, Respectively. Filers must adhere to the correct Format for the payer city, state, and ZIP Code. **For foreign address,** filers may use the payer 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 Entity Indicator in position 29 must contain a "1" (one).
599-638	Vendor City	40	**Required.** Enter the city, town, or post office. If the Software is produced in-house, enter blanks.
639-640	Vendor State	2	**Required.** Enter the valid U.S. Postal Service state abbreviation. If the software is produced in-house, enter blanks.
641-649	Vendor 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, fill unused positions with blanks. Left justify. If the software is produced in-house, enter blanks.
650-689	Vendor Contact	40	**Required.** Enter the name of the person to contact concerning software questions. If the software is produced in-house enter blanks.

		Record Name: Transmitter "T" Record		
Field Position	**Field Title**	**Length**	**Description and Remarks**
690-704	Vendor Contact Telephone Number & Extension	15	**Required.** Enter the telephone number of the person to contact concerning software questions. Omit hyphens. If no extension is available, left-justify information and fill unused positions with blanks. If the software is produced in-house, enter blanks.
705-739	Blank	35	Enter Blanks.
740	Vendor Foreign Entity Indicator	1	Enter a "1" (one) if the vendor is a foreign entity. Otherwise, enter a blank.
741-748	Blank	8	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed characters (CR/LF).

A – PAYER RECORD

- Must be the second record on the file and is followed by a Payee "B" Record.
- Identifies the person making payments.
- A transmitter may include Payee "B" Records for more than one payer in a file. However, **each group** of "B" Records must be preceded by an "A" Record and followed by an End of Payer "C" Record.
- A single file 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.

		Record Name: Payer "A" Record		
Field Position	**Field Title**	**Length**	**Description and Remarks**
1	Record Type	1	**Required.** Enter an "A".
2-5	Payment Year	4	**Required.** Enter "*2020*". If reporting prior year data Report the year which applies (2019, 2018, etc.)
6	Combined Federal/State Filer	1	Required for the Combined Federal/State Filing Program. **Kentucky is <u>not</u> a participant of the Combined Federal/State Filing Program; enter a blank if reporting for Kentucky.**
7-11	Blank	5	Enter blanks.

	Record Name: Payer "A" Record		
Field Position	**Field Title**	**Length**	**Description and Remarks**
12-20	Payer's Taxpayer Identification Number (TIN)	9	**Required.** Enter the valid nine-digit taxpayer identification number assigned to the payer. Do not enter blanks, hyphens, or alpha characters. Filling the field with all zeros, ones, twos, etc., will result in An incorrect TIN. **Note:** For foreign entities that are not required to have a TIN, the field must be blank; however, the Foreign Entity Indicator, position 52 of the "A" Record, must be set to one (1).
21-24	Payer Name Control	4	Enter the four characters of the name control or leave blank.
25	Last Filing Indicator	1	Enter a "1" (one) if this is the last year this payer Name and TIN will file returns electronically or on Paper. Otherwise, enter a blank.
26-27	Type of Return	2	**Required.** Enter the appropriate code from the table below. Left-justify the information and fill unused positions with blanks.

KENTUCKY DOR ONLY ACCEPTS ELECTRONIC FILING OF FORMS 1099B, 1099DIV, 1099G, 1099INT, 1099K, 1099MISC, 1099NEC, 1099OID, 1099R AND W-2G.

Type of Return	Code
1099-B	**B**
1099-DIV	**1**
1099-G	**F**
1099-INT	**6**
1099-K	**MC**
1099-MISC	**A**
1099-NEC	**NE**
1099-OID	**D**
1099-R	**9**
W-2G	**W**

Record Name: Payer "A" Record			
Field Position	**Field Title**	**Length**	**Description and Remarks**
28-43	Amount Codes	16	**Required.** Enter the appropriate amount codes for the type of return being reported. In most cases, the box numbers on paper information returns correspond with the amount codes used to file electronically. However, if discrepancies occur, Publication 1220 governs for filing electronically. Enter the amount codes in ascending sequence; numeric characters followed by alphas. Left justify the information and fill unused positions with blanks. **Note:** A type of return and an amount code must be present in every Payer "A" Record even if no money amounts are being reported. For a detailed explanation of the information to be reported in each amount code, refer to the appropriate paper instructions for each form.

Amount codes
Form 1099-B
Proceeds From Broker and Barter
Exchange Transactions

For Reporting Payments on Form 1099-B:

Amount

Code	**Amount Type**
2	Proceeds etc. (for Forward contracts See Note 1)
3	Cost or other basis
4	Federal income tax withheld (backup withholding). Do not report negative amounts.
5	Wash Sale Loss Disallowed
7	Bartering
9	Profit (or loss) realized in 2020 (See Note 2)
A	Unrealized profit (or loss) on open contracts 12/31/2019 (See Note 2)
B	Unrealized profit (or loss) on open contracts 12/31/2020 (See Note 2)
C	Aggregate profit (or loss)
D	Accrued Market Discount

Record Name: Payer "A" Record

Field Position	Field Title	Length	Description and Remarks
Amount Codes **Form 1099-B** Continued			**Note 1:** The payment amount field associated with Amount Code 2 may be used to report a loss from a Closing transaction on a forward contract. Refer to The B Record General Field Descriptions and Record Layouts – Payment Amount Fields, for instructions On reporting negative amounts. **Note 2:** Payment amount fields 9, A, B and C are Used for the regulated futures or foreign currency Contracts.

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Amount Codes
Form 1099-DIV
Dividends and Distributions

For Reporting Payments on Form 1099-DIV:
Amount

Code	Amount Type
1	Total ordinary dividends
2	Qualified dividends
3	Total capital gain distribution
5	Section 199A Dividends
6	Unrecaptured Section 1250 gain
7	Section 1202 gain
8	Collectibles (28% rate) gain
9	Nondividend distributions
A	Federal income tax withheld
B	Investment expenses
C	Foreign tax paid
D	Cash liquidation distributions
E	Non-cash liquidation distributions
F	Exempt Interest dividends
G	Specified private activity bond interest dividend

Record Name: Payer "A" Record			
Field Position	**Field Title**	**Length**	**Description and Remarks**

Amount Codes
Form 1099-G
Certain Government Payments

For Reporting Payments on Form 1099-G:

Amount

Code	**Amount Type**
1	Unemployment compensation
2	State or local income tax refunds, credits, or offsets
4	Federal income tax withheld (backup withholding or voluntary Withholding on unemployment compensation or Commodity Credit Corporation Loans, or certain crop disaster payments)
5	Reemployment Trade Adjustment Assistance (RTAA) Payments
6	Taxable grants
7	Agriculture payments
9	Market Gain

Amount Codes
Form 1099-INT
Interest Income

For Reporting Payment on Form 1099-INT:

Amount

Code	**Amount Type**
1	Interest income not included In Amount Code 3
2	Early withdrawal penalty
3	Interest on U.S. Savings Bonds and Treasury obligations
4	Federal income tax withheld (backup withholding)
5	Investment expenses
6	Foreign tax paid
8	Tax exempt interest
9	Specified Private Activity Bond
A	Market Discount
B	Bond Premium
D	Bond Premium on tax exempt bond
E	Bond Premium on Treasury Obligation

Record Name: Payer "A" Record			
Field Position	**Field Title**	**Length**	**Description and Remarks**

Amount Codes
Form 1099-K
Payment Card and Third Party
Network Transactions

For Reporting Payments on Form 1099-K:

Amount Code	Amount Type
1	Gross amount of merchant card/third party network payments
2	Card Not Present Transactions
4	Federal income tax withheld
5	January payments
6	February payments
7	March payments
8	April payments
9	May payments
A	June payments
B	July payments
C	August payments
D	September payments
E	October payments
F	November payments
G	December payments

Amount Codes
Form 1099-MISC
Miscellaneous Income

For Reporting Payments on Form 1099-MISC:

Amount Code	Amount Type
1	Rents
2	Royalties (see Note 2)
3	Other income
4	Federal income tax withheld (backup withholding or withholding on Indian gaming profits)
5	Fishing boat proceeds
6	Medical and health care payments
8	Substitute payments in lieu of dividends or interest
A	Crop insurance proceeds
B	Excess golden parachute payment
C	Gross proceeds paid to an attorney in connection with legal services
D	Section 409A Deferrals
E	Section 409A Income
G	Prior Year Nonemployee Compensation (NEC)(TY2019 and earlier)

Record Name: Payer "A" Record			
Field Position	**Field Title**	**Length**	**Description and Remarks**
Amount Codes **Form 1099-MISC** Continued			**Note 1:** If only reporting a direct sales indicator (see B Record field position 547), use Type of Return A in field positions 26-27, and Amount Code 1 in field position 28 of the Payer A Record. All payment amount fields in the Payee B Record Will contain zeros. **Note 2:** Do not report timber royalties under a "pay-as-cut" contract, these must be reported On Form 1099-S.
Amount codes **Form 1099-NEC** Nonemployee Compensation			**For Reporting Payments on Form 1099-NEC**

For Reporting Payments on Form 1099-NEC

Amount Code	Amount Type
1	Nonemployee Compensation
4	Federal Income Tax Withheld

Amount Codes
Form 1099-OID
Original Issue Discount

For Reporting Payments on Form 1099-OID:

Amount Code	Amount Type
1	Original issue discount for 2020
2	Other periodic interest
3	Early withdrawal penalty
4	Federal income tax withheld (backup withholding)
5	Bond Premium
6	Original issue discount on U.S. Treasury Obligations (allows both Positive and negative amounts to be reported)
7	Investment expenses
A	Market Discount
B	Acquisition Premium
C	Tax-Exempt OID

Record Name Payer A Record			
Field Positions	**Field Title**	**Length**	**Description and Remarks**

Amount Codes	For Reporting Payments on Form 1099-R:
Form 1099-R	
Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc.	**Amount**

Codes	Amount Type
1	Gross distribution
2	Taxable amount (see Note 1)
3	Capital gain (included in Amount Code 2)
4	Federal income tax withheld
5	Employee contribution/designated Roth 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 2)
B	Amount allocable to IRR within 5 years

Note 1: If the taxable amount cannot be determined, enter a "1" (one) in position 547 of the B record. Payment Amount 2 must contain zeros.

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" (one) in field position 548 of the Payee "B" record.

Amount Codes	For Reporting Payments on Form W-2G:
Form W-2G	
Certain Gambling Winnings	**Amount**

Codes	Amount Type
1	Gross winnings
2	Federal income tax withheld
7	Winnings from identical wagers

Record Name Payer A Record

Field Position	Field Title	Length	Description and Remarks
44-51	Blank	8	Enter blanks.
52	Foreign Entity Indicator	1	Enter a "1" (one) if the payer is a foreign entity and income is paid by the foreign entity to a U.S. resident; otherwise, 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. (The transfer agent's name is entered in the Second Payer Name Line Field, if applicable.) Left-justify Information and fill unused positions with blanks. Delete extraneous information.
93-132	Second Payer	40	If Position 133 Transfer (or Paying) Agent Indicator contains a "1" (one), this field must contain the name of the transfer or paying agent.
			If Position 133 contains a "0" (zero), this field may contain either a continuation of the First Payer Name Line or blanks. Left-justify the information and fill unused positions with blanks.
133	Transfer Agent Indicator	1	**Required.** Enter the appropriate numeric code from the table below.

Code	Meaning
1	The entity in the Second Payer Name Line Field is the transfer (or Paying) agent.
0	The entity shown is not the transfer (or paying) agent (that is, the Second Payer Name Line Field either contains a continuation of the First Payer Name Line Field or blanks).

Field Position	Field Title	Length	Description and Remarks
134-173	Payer Shipping Address	40	**Required.** If Position 133 Transfer Agent Indicator is "1" (one), enter the shipping address of the transfer or paying agent. Otherwise, enter the actual shipping address of the payer. The street address includes street number, apartment or suite number, or PO Box if mail is not delivered to a street address. Left-justify the information, and fill unused positions with blanks.

For U.S. addresses, the payer 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 payer city, state, and ZIP Code.

For foreign addresses, filers may use the payer 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 Entity Indicator in position 52 must contain a one (1).

Record Name: Payer "A" Record			
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" (one), enter the city, town, or post office of the transfer agent. Otherwise, enter payer's city, town, or post office city. Do not enter state and ZIP Code information in this field. Left-justify the information and fill unused positions with blanks.
214-215	Payer State	2	**Required.** Enter the valid U.S. Postal Service state abbreviations.
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. For foreign countries, alpha characters are acceptable as long as the filer has entered a "1" (one) in "A" Record, Field Position 52 Foreign Indicator.
225-239	Payer's Telephone Number & Extension	15	Enter the payer's telephone number and extension. Omit hyphens. Left-justify the information and fill unused positions with blanks.
240-499	Blank	260	Enter blanks.
500-507	Record Sequence Number	8	**Required.** Enter the number of the record as it appears within the file. The record sequence Number for the "T" Record will always be "1" (one), since it is the first record on the file and the file can have only one "T" Record. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right-justify

			numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002", the first "B" Record, "00000003", the second "B" Record, "00000004" and so on until you reach the final record of the file, the "F" Record.
508-748	Blank	241	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

B – PAYEE RECORD:

- Identifies the person receiving the payments.
- Contains the payment information for Kentucky reporting.
- The "B" Record must follow either an "A" Record or a "B" Record.
- A single file may contain "B" Records for multiple Payers but they **must not** be intermingled. A separate "A" Record is required for **each group** of "B" Records reported.
- **Each group** of "B" Records must be preceded by an "A" Record and followed by an End of Payer "C" Record.

FIELD POSITIONS 1 THROUGH 543 ARE THE SAME FOR ALL RETURN TYPES.

FIELD POSITIONS 544 THROUGH 750 VARY FOR EACH TYPE OF RETURN TO ACCOMMODATE SPECIAL FIELDS ON EACH TYPE OF RETURN.

The filer must allow for all sixteen Payment Amount Fields.

DO NOT use decimal points (.) to indicate dollars and cents. Payment Amount Fields must be all numeric characters.

Kentucky DOR does not accept corrected returns electronically.

The fields for Special Data Entries ARE REQUIRED FOR KENTUCKY REPORTING.

Following the Special Data Entries Field in the "B" Record, payment fields have been allocated for State Income Tax Withheld. These fields ARE REQUIRED FOR KENTUCKY REPORTING.

The "Name Control" field requires the first four characters of the payee's surname to be entered by the filer. If the filer is unable to determine the first four characters of the surname, the Name Control may be left blank. Compliance with the following will facilitate IRS computer programs in identifying the correct name control:

- **The surname of the payee whose TIN (SSN, EIN, ITIN or ATIN) is shown in the "B" Record should always appear first. If however, the records have been developed using the first name first, the filer must leave a blank space between the first and last names.**
- **In the case of multiple payees, the surname of the payee whose TIN is shown in the "B" Record must be present in the First Payee Name Line. Surnames of other payees may be entered in the Second Payee Name Line.**

	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 *"2020"*. If reporting prior year data report the year which applies (2019, 2018, etc.)
6	Corrected Return Indicator **(See Note.)**	1	Required for corrections only. Indicates a corrected return. Enter the appropriate code from the table below. **Code** **Definition** G For a one-transaction correction or the first of a two-transaction correction. C For a second transaction of a two-transaction correction. Blank For an original return.

Note: C, G, and non-coded records must be reported using separate Payer "A" Records.

Kentucky does not accept corrected returns electronically.

7-10	Name Control	4	If determinable, enter the first four characters of the last name of the person whose TIN is being reported in positions 12-20 of the "B" Record; otherwise, enter blanks. Last names of less than four characters must be left-justified, filling the unused positions with blanks. Special characters and embedded blanks must be removed. Refer to Name Control Section.

		Record Name: Payee "B" Record		
Field Position	**Field Title**	**Length**	**Description and Remarks**		
11	Type of TIN	1	This field is used to identify the Taxpayer Identification Number (TIN) in positions 12-20 as either an Employer ID Number (EIN), a Social Security Number (SSN), an individual Taxpayer ID Number (ITIN) or an Adoption Taxpayer ID Number (ATIN). Enter the appropriate code from the following table:		
			Code	**Type of TIN**	**Type of Account**
			1	EIN	A business, organization, some sole proprietors, or other entity
			2	SSN	An individual, including some sole proprietors
			2	ITIN	An individual required to have a taxpayer ID number, but who is not eligible to obtain an SSN
			2	ATIN	An adopted individual prior to the assignment of a SSN
			Blank	N/A	If the type of TIN is not determinable, enter a blank
12-20	Payee's Taxpayer Number (TIN)	9	**Required.** Enter the nine-digit Taxpayer ID Number of the payee (SSN, ITIN, ATIN, or EIN). Do not enter hyphens or alpha characters. If an ID Identification number has been applied for but not received, enter blanks. All zeros, ones, twos, etc., will have the effect of an incorrect TIN. If the TIN is not available, enter blanks.		

Note: If the filer is required to report payments made through Foreign Intermediaries and Foreign Flow-Through Entities on Form 1099, refer to General Instructions for Certain Information Returns for reporting instructions.

21-40	Payer's Account Number **For Payee**	20	**Required** if submitting more than one information return of the same type for the same payee. Enter any number assigned by the payer to the payee that can be used by the IRS to distinguish between infor-		

mation returns. This number must be unique for each information return of the same type for the same payee. If a payee has more than one reporting of the same document type, it is vital that each reporting have a unique account number.

For example, if a payer has 3 separate pension distributions for the same payee and 3 separate Forms 1099-R are filed, separate unique account numbers are required. A payee's account number may be given a unique sequencing number, such as 01, 02, or A, B, etc., to differentiate each reported information return. Do not use the payee's TIN since this will not make each record unique.

This information is critical 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. The account number can be any combination of alpha, numeric or special characters. If fewer than twenty characters are used, filers may either left or right-justify, filling the remaining positions with blanks.

41-44	Payer's Office Code	4	Enter office code of payer; otherwise, enter blanks. For payers with multiple locations, this field may be used to identify the location of the office submitting the information returns. This code will also appear on backup withholding notices.
45-54	Blank **Payment Amount Fields (Must be numeric)**	10	Enter blanks. **Required.** Filers should allow for all payment amounts. For those not used, enter zeros**.** Each payment field must contain 12 numeric characters. Each payment amount must contain U.S. dollars and cents. The right-most two positions represent cents in the payment amount fields. Do not enter dollar signs, commas, decimal points, or negative payments, except those items that reflect a loss on Form 1099-B, 1099-OID or 1099-Q. Positive and negative amounts are indicated by placing a "+" (plus) or "-"(minus) sign in the left-most position of the payment amount field. A negative over punch in the unit's position may be used, instead of a minus sign, to indicate a negative amount. If a plus sign, minus sign, or negative over punch is not used, the number is assumed to be positive. Negative over

punch cannot be used in PC created files. Payment amounts must be right-justified and unused positions must be zero filled.

Note: If payment amounts exceed the 12 field positions allotted, a separate payee "B" Record must be submitted for the remainder. The files must not be exactly the same to avoid duplicate filing discrepancies. For example: For Form 1099-K reporting 12,000,000,000.00, the first "B" Record would show 8,000,000,000.00 and the second "B" Record would show 4,000,000,000.00. One substitute Form 1099-K may be sent to the recipient aggregating the multiple Forms 1099-K.

Record Name: Payee "B" Record			
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 the 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.
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.

Note: If there are discrepancies between the payment amount fields and the boxes on the paper forms, the instructions in this publication must be followed for electronic filing.

	Record Name: Payee "B" Record		
Field Position	**Field Title**	**Length**	**Description and Remarks**
247	Foreign Country Indicator	1	If the address of the payee is in a foreign country, enter "1" (one) in this field; otherwise, enter blank. When filers use this indicator, they may use a free format for the payee city, state, and ZIP Code. Enter information in the following order: city, province or state, postal code, and the name of the country. 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 Taxpayer ID Number (TIN) was provided in positions 12-20 of the Payee "B" Record. Left-justify and fill unused positions with blanks. If More space is required for the name, use the Second Payee Name Line Field. If reporting information for a Sole proprietor, the individual's name must always be present on the First Payee Name Line. The use of The business name is optional in the Second Payee Name Line Field. End the First Payee Name Line with a full word. Extraneous words, titles, and special Characters (i.e. Mr., Mrs., Dr., period, apostrophe) should be removed from the Payee Name Lines. A hyphen (-) and an ampersand (&) are the only acceptable special characters for First and Second Payee Name Lines.

Note: If a filer is required to report payments made through Foreign Intermediaries and Foreign Flow-Through Entities on Form 1099, see the General Instructions for Certain Information Returns for reporting instructions.

288-327	Second Payee Name Line	40	If there are multiple payees (e.g. 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. Do not enter address information. It is important that filers provide as much payee information to IRS as possible to identify the payee associated with the TIN. See the note under the First Payee Name Line. Left-justify the information and fill unused positions with blanks.
328-367	Blank	40	Enter blanks.

	Record Name: Payee "B" Record		
Field Position	**Field Title**	**Length**	**Description and Remarks**
368-407	Payee Mailing Address	40	**Required.** Enter mailing address of payee. The street address should include number, street, apartment or suite number, or PO Box if mail is not delivered to street address. Left justify the information and fill unused positions with blanks. Do not enter data other than the payee's mailing address.
408-447	Blank	40	Enter blanks.
448-487	Payee City	40	**Required.** Enter the city, town, or post office. Enter APO or FPO if applicable. Do not enter state and ZIP Code information in this field. Left- justify information and fill the unused positions with blanks.
488-489	Payee State	2	**Required.** Enter the valid U.S. Postal Service state abbreviations for states or the appropriate postal identifier.
490-498	Payee ZIP Code	9	**Required.** Enter the valid ZIP Code (nine or five-digit) 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" (one) in the Foreign Country Indicator, located in position 247 or the "B" Record.
499	Blank	1	Enter blank.
500-507	Record Sequence Number	8	**Required.** Enter the number of the record as it appears within your file. The record sequence for the "T" Record will always be "1" (one), since it is the first record in the file and the file can have only one "T" Record in a file. Each record, thereafter, must be incremented by one n ascending numerical sequence, that is 2, 3, 4, etc. Right-justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002", the first "B" Record, "00000003", the second "B" Record, "00000004" and so on until the final record of the file, the "F" Record.
508-543	Blank	36	Enter blanks.

- **FIELD POSITIONS 544-750 ARE DEFINED BY FORM TYPE**

- **KENTUCKY ACCEPTS FORMS 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-MISC, 1099-NEC, 1099-OID, 1099-R AND W-2G IN THIS ELECTRONIC FORMAT**

	Record Name: Payee "B" Record		FORM 1099-B
Field Position	**Field Title**	**Length**	**Description and Remarks**
544	Second TIN Notice (Optional)	1	Enter "2" (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination, otherwise, enter a blank.
545	Non-covered Security Indicator	1	Enter the appropriate indicator from the following table to identify a Non-covered Security, if not a Non-covered Security, enter a blank. **Indicator** **Usage** 1 Non-covered Security Basis not reported to the IRS. 2 Non-covered Security Basis reported to the IRS. Blank Not a Non-covered Security
546	Type of Gain or Loss Indicator	1	Enter the appropriate indicator from the following table, to identify the amount in Amount Code 2; otherwise, enter a blank. **Indicator** **Usage** 1 Short term 2 Long term 3 Ordinary & Short Term 4 Ordinary & Long Term

Record Name: Payee "B" Record			FORM 1099-B (continued)
Field Position	**Field Title**	**Length**	**Description and Remarks**
547	Gross Proceeds Indicator	1	Enter the appropriate indicator from the following table, to identify the amount reported in Amount Code 2; otherwise, enter a blank. **Indicator** **Usage** 1 Gross proceeds 2 Gross proceeds less commissions and option premiums
548-555	Date Sold or Disposed	8	Do not enter hyphens or slashes. Enter blanks if this is an aggregate transaction. For broker transactions, enter the trade date of the transaction. For barter exchanges, enter the date when cash, property, a credit, or scrip is actually or constructively received in the format YYYYMMDD (for example, January 5, 2020, would be 20200105).
556-568	CUSIP Number	13	Right-justify the information and fill unused positions with blanks. Enter blanks if this is an aggregate transaction. Enter "0s" (zeros) if the number is not available. For broker transactions only, enter the CUSIP (Committee on Uniform Security Identification Procedures) number of the item reported for Amount Code 2 (Proceeds).
569-607	Description of Property	39	For broker transactions, enter a brief description of the disposition item (e.g. 100 shares of XYZ Corp). For regulated futures and forward contracts, enter "RFC" or other appropriate description. For bartering transactions, show the services or property provided. If fewer than 39 characters are required, left-justify information and fill unused positions with blanks.

Record Name: Payee "B" Record			FORM 1099-B (continued)
Field Position	**Field Title**	**Length**	**Description and Remarks**
608-615	Date Acquired	8	Enter the date of acquisition in the format YYYYMMDD (for example, January 5, 2020, would be 20200105). Do not enter hyphens or slashes. Enter blanks if this is an aggregate transaction.
616	Loss not Allowed	1	Enter a "1" (one) if the recipient is unable to claim a loss on their tax return, based on amount in amount code "2"(Proceeds). Otherwise enter a blank.
617	Applicable checkbox Of Form 8949	1	Enter one of the following:
			Indicator Usage
			A Short-term transaction for which the cost or other basis is being reported to the IRS.
			B Short-term transaction for which the cost or other basis is not being reported to the IRS.
			D Long-term transaction for which the cost or other basis is being reported to the IRS.
			E Long-term transaction for which the cost or other basis is not being reported to the IRS.
			X Transaction if you cannot determine whether the recipient should check box B or box E on Form 8949 because the holding Period is unknown.
618	Applicable Checkbox for Collectables	1	Enter "1" if reporting proceeds from Collectibles. Otherwise enter blank.
619	FATCA Filing Requirement Indicator	1	Enter a "1" if there is a FATCS Filing Requirement. Otherwise, enter a blank
620	Applicable Checkbox for QOF	1	Enter a "1" (one) if reporting proceeds from QOF. Otherwise enter a blank.
621-662	Blank	42	Enter Blanks
663-664	**State Code**	**2**	**REQUIRED. Enter the appropriate two-digit postal numeric State Code. Enter "21" for Kentucky.**
665-684	**State Employer Account Number**	**20**	**REQUIRED. Enter the six-digit Kentucky withholding tax account number. Left-justify and fill unused positions with blanks.**

Record Name: Payee "B" Record			FORM 1099-B (continued)
685-722	Special Data Entries	38	This field is not used, enter blanks. This portion of the "B" Record may be used to record information for local government reporting or for the filer's own purposes.
723-734	**State Income Tax Withheld**	**12**	**REQUIRED. Enter the state income tax withheld. Right-justify and zero fill any unused positions.**
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filer. **This information does not need to be reported to the IRS or KY DOR**. Right-justify and zero fill any unused positions.
747-748	Combined Federal **and State Code**	2	**Enter blanks. KY DOR is <u>not</u> participating in this program.**
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

	Record Name: Payee "B" Record		FORM 1099-DIV
Field Position	**Field Title**	**Length**	**Description and Remarks**
544	Second TIN Notice	1	Enter "2" (two) to indicate notification by the IRS twice within 3 calendar years that the payee provided an incorrect name and/or TIN combination; otherwise, enter a blank.
545-546	Blank	2	Enter blanks.
547-586	Foreign Country or U.S. Possession	40	Enter the name of the foreign country or U.S. possession to which the withheld foreign tax (Amount code C) applies; otherwise, enter blanks.
587	FATCA Filing Requirement Indicator	1	Enter "1" (one) if there is a FATCA filing requirement: otherwise, enter a blank.
588-662	Blank	75	Enter blanks.
663-664	**State Code**	**2**	**REQUIRED. Enter the appropriate two-digit postal numeric State Code. Enter "21" for Kentucky.**
665-684	**State Employer Account Number**	**20**	**REQUIRED. Enter the six-digit Kentucky withholding tax account number. Left-justify and fill unused positions with blanks.**
685-722	Special Data Entries	38	This field is not used, enter blanks. This portion of the "B" Record may be used to record information for local government reporting or for the filer's own purposes.
723-734	**State Income Tax Withheld**	**12**	**REQUIRED. Enter the state income tax withheld. Right-justify and zero fill any unused positions.**
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filer. **This information does not need to be reported to the IRS or KY DOR.** Right-justify and zero fill any unused positions.
747-748	Combined Federal and State Code	2	**Enter blanks. KY DOR is not participating in this program.**
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

	Record Name: Payee "B" Record		FORM 1099-G	

Field Position	Field Title	Length	Description and Remarks
544	Second TIN Notice	1	Required: Enter "2" (two) to indicate notification by the IRS twice within three calendar years that the payee Provided an incorrect name and/or TIN combination. Otherwise, enter a blank.
545-546	Blank	2	Enter Blanks.
547	Trade or Business Indicator	1	Enter "1" (one) to indicate the state or local tax refund, credit, or offset (Amount Code 2) is attributable to income tax that applies exclusively to income from a trade or business.

Indicator	Usage
1	Income tax refund applies exclusively to a trade or business.
Blank	Income tax refund is a general tax refund.

Field Position	Field Title	Length	Description and Remarks
548-551	Tax Year of Refund	4	Enter the tax year for which the refund, credit or offset (Amount Code 2) was issued. The tax year must reflect the tax year for which the refund was made, not the tax year of Form 1099-G. The tax year (for example 2015). The valid range of years for the refund in 2010 through 2019.

Note: This data is not considered prior year data since it is required to be reported in the current tax year.
Do NOT enter "P" in field position 6 of the Transmitter "T" Record.

Field Position	Field Title	Length	Description and Remarks
552-662	Blank	111	Enter blanks.
663-664	**State Code**	**2**	**REQUIRED. Enter the appropriate two-digit postal numeric State Code. Enter "21" for Kentucky.**
665-684	**State Employer Account Number**	**20**	**REQUIRED. Enter the six-digit Kentucky withholding tax account number. Left-justify and fill unused positions with blanks.**
685-722	Special Data Entries	38	This field is not used, enter blanks. This portion of the "B" Record may be used to record Information for local government reporting or for the filer's own purposes.
723-734	**State Income Tax Withheld**	**12**	**REQUIRED. Enter the state income tax withheld. Right-justify and zero fill any unused positions.**
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filer. **This information does not need to be reported to the IRS or KY DOR.** Right-justify and zero fill any unused positions.

	Record Name: Payee "B" Record		FORM 1099-G (continued)
747-748	Combined Federal/State Code	2	**Enter blanks. Kentucky DOR is <u>not</u> participating in this program**.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

	Record Name: Payee "B" Record		FORM 1099-INT
Field Position	**Field Title**	**Length**	**Description and Remarks**
544	Second TIN Notice	1	Enter "2" (two) to indicate notification by the IRS within 3 calendar years that the payee provided an incorrect name and/or TIN combination; otherwise, enter a blank.
545-546	Blank	2	Enter blanks.
547-586	Foreign Country or U.S. Possession	40	Enter the name of the foreign country or U.S. possession to which the withheld foreign tax (Amount code 6) applies. Otherwise, enter blanks.
587-599	CUSIP Number	13	Enter CUSIP Number. If the tax-exempt interest is reported in the aggregate for multiple bonds or accounts, enter VARIOUS. Right-justify the information and fill unused positions with blanks.
600	FATCA Filing Requirement Indicator	1	Enter "1" (one) if there is a FATCA filing requirement otherwise enter a blank.
601-662	Blank	62	Enter blanks.
663-664	**State Code**	**2**	**REQUIRED. Enter the appropriate two-digit postal numeric State Code. Enter "21" for Kentucky.**
665-684	**State Employer Account Number**	**20**	**REQUIRED. Enter the six-digit Kentucky withholding tax account number. Left-justify and fill unused positions with blanks.**
685-722	Special Data entries	38	This field is not used, enter blanks. This portion of the "B" Record may be used to record information for local government reporting or for the filer's own purposes.
723-734	**State Income Tax Withheld**	**12**	**REQUIRED. Enter the state income tax withheld. Right-justify and zero fill any unused positions.**

	Record Name: Payee "B" Record		FORM 1099-INT (continued)
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filer. **This information does not need to be reported to the IRS or KY DOR.** Right-justify and zero fill any unused positions.
747-748	Combined Federal and State Code	2	**Enter blanks. KY DOR is <u>not</u> participating in this program.**
749-750	Blank	2	Enter blanks or carriage return/line (CR/LF) characters.

	Record Name: Payee "B" Record		FORM 1099-K
Field Position	**Field Title**	**Length**	**Description and Remarks**
544	Second TIN Notice	1	Enter "2" to indicate notification by the IRS twice within 3 calendar years that the payee provided An incorrect name and/or TIN combination. Otherwise, enter a blank.
545-546	Blank	2	Enter blanks.
547	Type of Filer Indicator	1	**Required.** Enter the appropriate indicator from the following table. **Indicator** **Usage** 1 Payment Settlement Entity (PSE) 2 Electronic Payment Facilitator (EPF) Third Party Payer (TPP)
548	Type of Payment Indicator	1	**Required.** Enter the appropriate indicator from the following table. **Indicator** **Usage** 1 Payment Card Payment 2 Third Party Network Payment
549-561	Number of Payment Transactions	13	**Required.** Enter the number of payment transactions. Do not include refund transactions. Right-justify the information and fill unused positions with zeros.
562-564	Blank	3	Enter blanks.
565-604	Payment Settlement Entity's Name and Phone Number	40	Enter the payment settlement entity's name and phone number if different from the filers name; otherwise, enter blanks. Left-justify the information and fill unused positions with blanks.
605-608	Merchant Category Code (MCC)	4	**Required.** Enter the Merchant Category Code (MCC). All MCCs must contain four numeric characters. If no code is provided, zero fill.
609-662	Blank	54	Enter blanks.

Record Name: Payee "B" Record			FORM 1099-K (continued)
Field Position	**Field Title**	**Length**	**Description and Remarks**
663-664	**State Code**	**2**	**REQUIRED. Enter the appropriate two-digit postal numeric State Code Enter "21" for Kentucky.**
665-684	**State Employer Account Number**	**20**	**REQUIRED. Enter the six-digit Kentucky withholding tax account number. Left-justify and fill unused positions with blanks.**
685-722	Special Data Entries	38	This field is not used, enter blanks. This portion of the "B" Record may be used to record information for local government reporting or for the filer's own purposes.
723-734	**State Income Tax Withheld**	**12**	**REQUIRED. Enter the state income tax withheld. Right-justify and zero fill any unused positions.**
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of filer. **This information does not need to be reported to the IRS or KY DOR**. Right-justify and zero fill any unused positions.
747-748	Combined Federal and State Code	2	**Enter blanks. KY DOR is <u>not</u> participating in this program.**
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

Record Name: Payee "B" Record			FORM 1099-MISC
Field Position	**Field Title**	**Length**	**Description and Remarks**
544	Second TIN Notice (Optional)	1	Enter "2" (two) to indicate notification by IRS twice Within 3 calendar years that the payee provided an Incorrect name and/or TIN combination; otherwise, enter a blank.
545-546	Blank	2	Enter blanks.

Record Name: Payee "B" Record			FORM 1099-MISC (continued)
Field Position	**Field Title**	**Length**	**Description and Remarks**
547	Direct Sales Indicator	1	Enter a "1" (one) to indicate sales of $5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or any other commission basis for resale anywhere other than in a permanent retail establishment. Otherwise, enter a blank.

Note: If reporting a direct sales indicator only, use Type of Return "A" in Field Positions 26-27, and Amount Code 1 in Field Position 28 of the Payer "A" Record. All payment amount fields in the Payee "B" Record will contain zeros.

548	FATCA Filing Requirement Indicator	1	Enter "1" (one) if there is FATCA filing requirement otherwise enter a blank.
549-662	Blank	114	Enter blanks.
663-664	**State Code**	**2**	**REQUIRED. Enter the appropriate two-digit postal numeric State Code. Enter "21" for Kentucky.**
665-684	**State Employer Account Number**	**20**	**REQUIRED. Enter the six-digit Kentucky withholding tax account number. Left-justify and fill unused positions with blanks.**
685-722	Special Data Entries	38	This field is not used, enter blanks. This portion of the "B" Record may be used to record information for local government reporting or for the filer's own purposes.
723-734	**State Income Tax Withheld**	**12**	**REQUIRED. Enter the state income tax withheld. Right-justify and zero fill any unused positions.**
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filer. **This information does not need to be reported to the IRS or KY DOR.** Right-justify and zero fill any unused positions.
747-748	Combined Federal/State Code	2	**Enter blanks. Kentucky DOR is not participating in this program.**
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

	Record Name: Payee "B" Record		FORM 1099-NEC
Field Position	**Field Title**	**Length**	**Description and Remarks**
544	Second TIN Notice	1	Enter "2" (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise enter a blank.
545-547	Blank	3	Enter Blanks
548	FATCA Filing Requirement Indicator	1	Enter "1" (one) if there is FATCA filing requirement. Otherwise, enter a blank
549-662	Blank	114	Enter blanks.
663-664	**State Code**	**2**	**REQUIRED. Enter the appropriate two-digit postal numeric State Code. Enter "21" for Kentucky.**
665-684	**State Employer Account Number**	**20**	**REQUIRED. Enter the six-digit Kentucky withholding tax account number. Left-justify and fill unused positions with blanks.**
685-722	Special Data Entries	38	This field is not used, enter blanks. This portion of the "B" Record may be used to record information for local government reporting or for the filer's own purposes.
723-734	**State Income Tax Withheld**	**12**	**REQUIRED. Enter the state income tax withheld. Right-justify and zero fill any unused positions.**
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filer. **This information does not need to be reported to the IRS or KY DOR.** Right-justify and zero fill any unused positions.
747-748	Combined Federal/State Code	2	**Enter blanks. Kentucky DOR is not participating in this program.**
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

	Record Name: Payee "B" Record		FORM 1099-OID
Field Position	**Field Title**	**Length**	**Description and Remarks**
544	Second TIN Notice (Optional)	1	Enter "2" (two) to indicate notification by the IRS twice within 3 calendar years that the payee provided an incorrect name and/or TIN combination; otherwise, enter a blank.
545-546	Blank	2	Enter blanks.
547-585	Description	39	**Required.** Enter the CUSIP number, if any. If there is no CUSIP number, enter the abbreviation for the stock exchange and issuer, the coupon rate, and year (must be 4-digit year) of maturity (for example, NYSE XYZ 12/2020). Show the name of the issuer if other than the payer. If fewer than 39 characters are required, left-justify the information and fill unused positions with blanks.
586	FATAC Filing Requirement Indicator	1	Enter "1" (one) if there is a FATCA filing requirement otherwise enter a blank.
587-662	Blank	76	Enter blanks.
663-664	**State Code**	**2**	**REQUIRED. Enter the appropriate two-digit postal numeric State Code. Enter "21" for Kentucky.**
665-684	**State Employer Account Number**	**20**	**REQUIRED. Enter the six-digit Kentucky withholding tax account number. Left-justify and fill unused positions with blanks.**
685-722	special Data Entries	38	This field is not used, enter blanks. This portion of the "B" Record may be used to record information for local government reporting or for the filer's own purposes.
723-734	**State Income Tax Withheld**	**12**	**REQUIRED. Enter the state income tax withheld. Right-justify and zero fill any unused positions.**
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filer. **This information does not need to be reported to the IRS or KY DOR.** Right-justify and zero fill any unused positions.
747-748	Combined Federal and State Code	2	**Enter blanks. KY DOR is <u>not</u> participating in this program.**
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

Record Name: Payee "B" Record			FORM 1099-R
Field Position	**Field Title**	**Length**	**Description and Remarks**
544	Blank	1	Enter blank.
545-546	Distribution Code	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, 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 5, 9, E, F, N, Q, R, S, and T cannot be used with any other codes. Distribution Code C can be a stand along or combined with Distribution Code D only. Distribution Code G may be used with Distribution code 4 only if applicable. Distribution Code K is valid with Code 1, 2, 4, 7, 8, or G. Distribution Code M can be a stand along or combined with Distribution Code 1, 2, 4, 7, or B.

<u>**Code**</u>   <u>**Category**</u>

1   Early distribution, no known exception (in most cases, under age 59 ½)

2   Early distribution, exception applies (under age 59 ½)

3   Disability

4   Death

5   Prohibited transaction

6   Section 1035 exchange (a tax-free exchange of life insurance, annuity, qualified long-term care insurance, or endowment contracts)

7   Normal distribution

8   Excess contributions plus earnings/excess Deferrals (and/or earnings) taxable in 2018

9   Cost of current life insurance protection (premiums paid by a trustee or custodian for current insurance protection)

A   May be eligible for 10-year tax option

B	Designated Roth account distribution
C	Reportable Death Benefits under Section 650Y9c)
D	Annuity payments from nonqualified annuity payments and distributions from life insurance contracts that may be subject to tax under section 1411
E	Distribution under Employee Plans Compliance Resolution 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 a Code 8 or P)
K	Distribution of IRA assets not having a readily available FMV.
L	Loans treated as deemed distributions under section 72(q)
M	Qualified Plan Loan Offsets
N	Recharacterized IRA contribution made for 2020
P	Excess contributions plus earnings/excess deferrals taxable for 2019
Q	Qualified distribution from a Roth IRA. (Distribution from a Roth IRA when the 5-year holding period has been met, and the recipient has reached 59 ½ , has died, or is disabled)
R	Recharacterized IRA contribution made for 2019
S	Early distribution from a SIMPLE IRA in first 2 years no known exceptions
T	Roth IRA distribution exception applies because participant has ready 59 ½ , died or is disabled, but it is unknown if the 5-year period has been met
U	Distribution from ESOP under Section 404(k)
W	Charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements

*If reporting a traditional 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)

	Record Name: Payee "B" Record		FORM 1099-R(continued)
Field Position	Field Title	Length	Description and Remarks
547	Taxable Amount Not Determined Indicator	1	Enter 1 (one) only if the taxable amount of the payment entered for Payment Amount Field 1 (Gross distribution) of the "B" Record cannot be computed; Otherwise, enter blank. (If Taxable Amount Not Determined Indicator is used, enter "0s" (zeros) in Payment Amount Field 2 of the Payee "B" Record.) Please make every effort to compute the taxable amount.
548	IRA/SEP/SIMPLE Indicator	1	Enter "1" (one) for a traditional IRA, SEP, or SIMPLE distribution or Roth conversion; otherwise, enter a Blank. (See Note.) 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 for an IRA recharacterization.**

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

| 549 | Total Distribution Indicator | 1 | Enter a "1" (one) only if the payment shown for Distribution Amount 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.

	Record Name: Payee "B" Record		FORM 1099-R(continued)
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 11 percent). Enter the percentage received by the person whose TIN is included in positions 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 are not required to enter this information for any IRA distribution or for direct rollovers.
552-555	First Year of Designated Roth Contribution	4	Enter the first year a designated Roth contribution was in YYYY format. If the date is unavailable, enter blanks.
556	FATCA Filing Requirement Indicator	1	Enter "1" if there is a FATCA filing requirement. Otherwise, enter blank.
557-564	Date of Payment	8	Enter date of payment in YYYMMDD format. (for Example January 5, 2020, would be 20200105). Do not enter hyphens or slashes.
565-662	Blank	98	Enter Blanks.
663-664	**State Code**	**2**	**REQUIRED. Enter the appropriate two-digit postal numeric State Code. Enter "21" for Kentucky.**
665-684	**State Employer Account Number**	**20**	**REQUIRED. Enter the six-digit Kentucky withholding tax account number. Left-justify and fill unused positions with blanks.**
685-722	Special Data Entries	38	This portion of the "B" Record may be used to record information for local government reporting or for the filer's own purposes. Payers should contact the local revenue departments for filing requirements. If this field is not utilized, **enter blanks**.
723-734	**State Income Tax Withheld**	**12**	**REQUIRED. Enter the state income tax withheld. Right-justify and zero fill any unused positions.**
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. **This information does not need to be reported to the IRS or KY DOR**. Right-justify and zero fill any unused positions.

	Record Name: Payee "B" Record		FORM 1099-R(continued)	

Field Position	Field Title	Length	Description and Remarks
747-748	Combined Federal/State Code	2	**Enter blanks. Kentucky DOR is not participating in this program.**
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

	Record Name: Payee "B" Record		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 (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 Bingo 7 Slot machines 8 Poker winnings 9 Any other type of gambling winnings
548-555	Date Won	8	**Required.** Enter the date of the winning transaction in the format YYYYMMDD (e.g. January 5, 2020 would be 20200105). **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, and 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 or number of the cashier making the winning payment; otherwise, enter blanks.

	Record Name: Payee "B" Record		FORM W-2G (continued)
Field Position	**Field Title**	**Length**	**Description and Remarks**
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 ID Number of the person receiving the winning payment; otherwise, enter blanks.
601-615	Second ID	15	For other than state lotteries, enter the second ID number of the person receiving the winnings; other-wise; enter blanks.
616-662	Blank	47	Enter blanks.
663-664	**State Code**	**2**	**REQUIRED. Enter the appropriate two-digit postal numeric State Code. Enter "21" for Kentucky.**
665-684	**State Employer Account Number**	**20**	**REQUIRED. Enter the six-digit Kentucky withholding tax account number. Left-justify and fill unused positions with blanks.**
685-722	Special Data Entries	38	This portion of the "B" Record may be used to record information for local government reporting or for the filer's own purposes. Payers should contact the local revenue departments for filing requirements. If this field is not utilized, **enter blanks**.
723-734	**State Income Tax Withheld**	**12**	**REQUIRED. Enter the state income tax withheld. Right-justify and zero fill any unused positions.**
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. **This information does not need to be reported to the IRS or KY DOR**. Right-justify and zero fill any unused positions.
747-748	Blank	2	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

C – SUMMARY OF B RECORDS:

- A "C" Record must follow the last "B" Record for each type of return for each Payer.
- For each "A" Record and group of "B" Records on the file, there must be a corresponding "C" Record.
- The "C" Record consists of the total number of Payees and the totals of the payment amount fields filed for each Payer and/or particular type of return.

	Record Name: Summary "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 the information and fill unused positions with zeros.
10-15	Blank	6	Enter blanks.
16-33	Control Total 1	18	**Required.** Accumulate totals of any payment
34-51	Control Total 2	18	amount fields in the "B" Records into the
52-69	Control Total 3	18	appropriate control total fields of the "C" Record.
70-87	Control Total 4	18	**Control totals must be right-justified and unused**
88-105	Control Total 5	18	**control total fields zero-filled.** All control total fields
106-123	Control Total 6	18	are 18 positions in length. Each payment amount
124-141	Control Total 7	18	must contain U.S. dollars and cents. The right-most
142-159	Control Total 8	18	two positions represent cents in the payment
160-177	Control Total 9	18	amount fields. **Do not enter dollar signs, commas,**
178-195	Control Total A	18	**decimal points, or negative payments, except those**
196-213	Control Total B	18	**items that reflect a loss on Form 1099-B, 1099-OID,**
214-231	Control Total C	18	**or 1099-Q.** Positive and negative amounts are
232-249	Control Total D	18	indicated placing a "+" (plus) or "-" (minus) sign in
250-267	Control Total E	18	the left-most position of the payment amount field.
268-285	Control Total F	18	
286-303	Control Total G	18	
304-499	Blank	196	Enter Blanks.
500-507	Record Sequence Number	8	**Required.** Enter the number of the record as it appears within the file. The record sequence Number for the "T" Record will always be "1" (one), since it is the first record on the file and the file can have only one "T" Record. Each record, thereafter, must be increased by one in ascending numerical sequence. i.e. 2, 3, 4, etc. Right-justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear "00000001" in the field, the first "A" Record would be "00000002", the first "B" Record,

Record Name: Summary "C" Record (continued)			
Field Position	**Field Title**	**Length**	**Description and Remarks**
	Record Sequence Number (continued)		"00000003", the second "B" Record, "00000004" and so on until the final record of the file, the "F" Record.
508-748	Blank	241	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

F – FINAL RECORD

- The "F" Record is the last record of the file.
- The "F" Record must follow the last "C" Record of the entire file (or last "K" Record, when applicable).
- Provides a summary of the number of Payers/Payees in the entire file.

	Record Name: Final "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. Right-justify the information and fill unused positions with zeros.
10-30	Zero	21	Enter zeros.
31-49	Blank	19	Enter blanks.
50-57	Total Number of Payees	8	Enter the total number of Payee "B" Records reported in the file. Right-justify the information and fill unused positions with zeros.
58-499	Blank	442	Enter blanks.
500-507	Record Sequence Number	8	**Required.** Enter the number of the record as it appears within your file. The record sequence Number for the "T" Record will always be "1" (one), since it is the first record on the file and the file can have only one "T" Record. Each record, thereafter, must be increased by one in ascending numerical sequence. i.e. 2, 3, 4, etc. Right-justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002", the first "B" Record, "00000003", the second "B" Record, "00000004" and so on until the final record of the file, the "F" Record.
508-748	Blank	241	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.