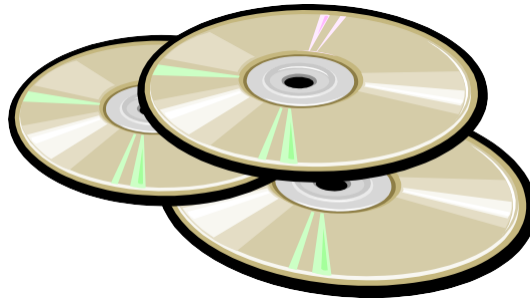# 2022 Specifications for Electronic Submission of 1099B, 1099DIV, 1099G, 1099INT, 1099K, 1099MISC, 1099NEC, 1099OID, 1099R and W2G
# Tax Information on CD

## KENTUCKY FINANCE & ADMINISTRATION CABINET

## DEPARTMENT OF REVENUE

**The Kentucky DOR follows the federal specifications for 2022 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 2022, DUE JANUARY 31, 2022**

## OVERVIEW

This booklet contains the specifications and instructions for reporting *2022* 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 <u>not marked</u> "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 *"2022"*. If reporting prior year data, report the year which applies (2020, 2019, 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 *2022.* 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 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 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 Name | 40 | **Required.** Enter the name of the person to contact concerning software questions. If the software is produced in-house enter blanks. | |

| Field Position | Field Title | Length | Description and Remarks |
|---|---|---|---|
| | **Record Name: Transmitter "T" Record** | | |
| 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.

| Field Position | Field Title | Length | Description and Remarks |
|---|---|---|---|
| | **Record Name: Payer "A" Record** | | |
| 1 | Record Type | 1 | **Required.** Enter an "A". |
| 2-5 | Payment Year | 4 | **Required.** Enter "*2022*". If reporting prior year data Report the year which applies (2020, 2019, etc.) |
| 6 | Combined Federal/State Filing Program | 1 | Required for the Combined Federal/State Filing Program. **Kentucky is not 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 | Issuers 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, this field must be blank; however, the Foreign Entity Indicator, position 52 of the "A" Record, must be set to one (1).

| | | | |
|---|---|---|---|
| 21-24 | Issuer 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** |
| 28-45 | Amount Codes | 18 | **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 2022 (See Note 2) |
| A | Unrealized profit (or loss) on open contracts 12/31/2020 (See Note 2) |
| B | Unrealized profit (or loss) on open contracts 12/31/2022 (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. |
| Amount Codes **Form 1099-DIV** Dividends and Distributions | | | **For Reporting Payments on Form 1099-DIV:** **Amount** |

For Reporting Payments on Form 1099-DIV:

| 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 |
| H | Section 897 Ordinary Dividends |
| J | Section 897 Capital Gains |

## 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 Information**

**For Reporting Payments on Form 1099-MISC:**

| Amount Code | Amount Type |
|---|---|
| 1 | Rents |
| 2 | Royalties |
| 3 | Other Income |
| 4 | Federal income tax withheld (backup Withholding or withholding on Indian 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 |
| F | Fish Purchased for resale |
| G | Prior year Nonemployee Compensation (NEC) (TY2019 and earlier) Notes: "T" Record Field Position 6 must contain a P. |

| 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 (Tax Year 2020 and future only)** |

| 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 2022 |
| 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**

**Form 1099-R**

Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc.

**For Reporting Payments on Form 1099-R:**

| 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**

**Form W-2G**

Certain Gambling Winnings

**For Reporting Payments on Form W-2G:**

| 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 |
| 46-51 | Blank | 6 | 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 Issuer 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 Issuer Name Line | 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). |

| | | | |
|---|---|---|---|
| 134-173 | Issuer 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 issuer. The street address includes street number, apartment or suite number, or PO Box if mail is not delivered to a |

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street address. Left-justify the information, and fill unused positions with blanks.

**For U.S. addresses**, the issuer 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 issuer 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 | Issuer 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 issuer 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 | Issuer State | 2 | **Required.** Enter the valid U.S. Postal Service state abbreviations. |
| 216-224 | Issuer 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 | Issuer 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 *"2022"*. If reporting prior year data report the year which applies (2020, 2019, etc.) |
| 6 | Corrected Return Indicator **(See Note.)** | 1 | Required for corrections only. Indicates a corrected return. Enter the appropriate code from the table below.<br><br>**Code** — **Definition**<br>G — For a one-transaction correction or the first of a two-transaction correction.<br>C — For a second transaction of a two-transaction correction.<br>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.<br><br>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** | | |

| 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 Identification 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.

| Field Position | Field Title | Length | Description and Remarks | | |
|---|---|---|---|---|---|
| 21-40 | Issuers 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 issuer 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 issuer 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 | Issuers 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 | 10 | Enter blanks. |
| | **Payment Amount Fields (Must be numeric)** | | **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 cannot 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. |

**Record Name: Payee "B" Record**

| Field Position | Field Title | Length | Description and Remarks |
|---|---|---|---|
| 247-258 | Payment Amount H | 12 | The amount reported in this field represents payments for Amount Code H in the "A" Record. |
| 259-270 | Payment Amount J | 12 | The amount reported in this field represents payments for Amount Code J in the "A" Record. |
| 271-286 | Blank | 16 | Enter Blanks |

**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.

| Field Position | Field Title | Length | Description and Remarks |
|---|---|---|---|
| 287 | 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. |
| 288-327 | 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 reporting information for a Sole proprietor, the individual's name must always be present on the First Payee Name Line.  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 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. |
| 328-367 | 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 in 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 |

| Field Position | Field Title | Length | Description and Remarks |
|---|---|---|---|
| | Second Payee Name Line | | Information. It is important that filers provide as much payee Left justify the information and fill unused positions with Blanks. |
| 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 |

| Field Position | Field Title | Length | Description and Remarks |
|---|---|---|---|
| | | | 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      Noncovered Security Basis not reported to the IRS.
2      Noncovered Security Basis reported to the IRS.
Blank      Not a Noncovered 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.<br><br>**Indicator**    **Usage**<br>1                Gross proceeds<br>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, 2022, would be 20220105). |
| 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.<br>For bartering transactions, show the services or property provided.<br>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, 2022, would be 20220105). 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:<br><br>Indicator　　　Usage<br><br>A　　　Short-term transaction for which the cost or other basis is being reported to the IRS.<br>B　　　Short-term transaction for which the cost or other basis is not being reported to the IRS.<br>D　　　Long-term transaction for which the cost or other basis is being reported to the IRS.<br>E　　　Long-term transaction for which the cost or other basis is not being reported to the IRS.<br>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 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-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.<br><br>**Indicator**  **Usage**<br>1  Income tax refund applies exclusively to a trade or business.<br>Blank  Income tax refund is a general tax refund. |
| 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 2020. |
| **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.** | | | |
| 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.<br><br>**Indicator**　**Usage**<br>1　Payment Settlement Entity (PSE)<br>2　Electronic Payment Facilitator (EPF) Third Party Payer (TPP) |
| 548 | Type of Payment Indicator | 1 | **Required.** Enter the appropriate indicator from the following table.<br><br>**Indicator**　**Usage**<br>1　Payment Card Payment<br>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" 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. |
| 545-546 | Blank | 2 | Enter Blanks |
| 547 | Direct Sales Indicator | 1 | Enter "1" (one) to indicate sales of $5,000 or more of Consumer products to a person on 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 indictor only, use Type of Return "A" in Field Positions 26-27, and Account Code 1 in Field Position 28 of the Issuer "A" Record. All payment amount fields in the Payee "B" Record will contain zeros.

| | Record Name: Payee "B" Record | | FORM 1099-NEC |
|---|---|---|---|
| 548-662 | Blank | 115 | 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 | Blank | 2 | Enter blanks. |
| 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 12/2019). 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 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-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. |

| Code | Category |
|---|---|
| 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 2020 |

| | |
| --- | --- |
| 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 6050Y(c) |
| 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(p) |
| M | Qualified Plan Loan Offsets |
| N | Recharacterized IRA contribution made for 2020 |
| P | Excess contributions plus earnings/excess deferrals taxable for 2020 |
| 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 |

| | Record Name: Payee "B" Record | | FORM 1099-R(continued) |
|---|---|---|---|
| **Field Position** | **Field Title** | **Length** | **Description and Remarks** |
| | | | U         Distribution from ESOP under Section 404k. |
| | | | 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)

| | | | |
|---|---|---|---|
| 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, 2022, would be 20220105). 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.<br><br>**Code** **Category**<br>1 Horse race (or off-track betting of a horse Track nature)<br>2 Dog race track (or off-track betting of a dog Track nature)<br>3 Jai-alai<br>4 State-conducted lottery<br>5 Keno<br>6 Bingo<br>7 Slot machines<br>8 Poker winnings<br>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, 2022 would be 20220105). **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 | |
| 304-321 | Control Total H | 18 | |
| 322-339 | Control Total J | 18 | |
| 340-499 | Blank | 160 | 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. |

| Record Name: Final "F" Record (continued) | | | |
|---|---|---|---|
| **Field Position** | **Field Title** | **Length** | **Description and Remarks** |
| 508-748 | Blank | 241 | Enter blanks. |
| 749-750 | Blank | 2 | Enter blanks or carriage return/line feed (CR/LF) characters. |