IP 2009(17)

Important Information on Filing Annual Informational Returns

Electronic Filing Requirements

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

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

www.ct.gov/DRS
TSC
Taxpayer Service Center

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

Issued: 10/09

State of Connecticut
Department of Revenue Services

Forms 1099-R, 1099-MISC, and W-2G Electronic Filing Requirements For Tax Year 2009

For payers filing annual informational returns electronically, the due date is March 31, 2010.

For payers not filing annual informational returns electronically, the due date is February 28, 2010.

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General Instructions

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

DRS requires every state copy of the following:

- Federal Form W-2G for winnings paid to a Connecticut resident even if Connecticut income tax was not withheld.

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

- Federal Form 1099-R **only** if Connecticut income tax was withheld.

Multi-state filers must comply with these requirements.

When to File

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

Electronic Filing Requirements

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

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

See *Electronic Filing Through the Taxpayer Service Center* below.

Electronic Filing Through the Taxpayer Service Center

Upload withholding information through the *TSC* at **www.ct.gov/TSC**. The *TSC* is a free, fast, easy, and secure way to conduct business with DRS.

Use the *TSC* to view current balances, make and schedule payments, and amend tax returns. Transmit the following informational returns through the *TSC*:

- Federal Forms 1099-R;
- Federal Forms 1099-MISC;
- Federal Forms W-2G; **and**
- **Form CT-1096**, *Connecticut Annual Summary and Transmittal of Informational Returns.*

Do not file paper forms if you filed through the *TSC*.

A penalty may apply if you file paper federal Forms W-2G, 1099-R, or 1099-MISC when you are required to file these forms electronically.

Options for Filing Forms 1099-R, W-2G, 1099-MISC, and Form CT-1096 Through the *TSC*

Key and Send

The key and send option is used to submit a maximum of 50 informational returns per form type. This option allows you to enter up to 50 Forms 1099-MISC, 1099-R, or W-2G with a single login process.

Once all Forms 1099-MISC, 1099-R, or W-2G are entered select *Next*. You will be brought to Form CT-1096 where the *TSC* has populated many of the fields based on the information you just entered. Verify the Form CT-1096 information then complete the quarterly breakout. Your Forms 1099-MISC, 1099-R, or W-2G are not successfully transmitted until the *TSC* issues a confirmation number for Form CT-1096.

Dynamic Web Import (DWI)

DWI is a file import process that allows you to define and upload your informational returns. The agency DWI tool does **not** support the standard electronic file formats used by the Internal Revenue Services (IRS). Each field in the file represents an item from the return you are reporting. You can arrange the fields in any order by defining your own customized layout.

If an error or errors are found during the upload process, DRS will identify and explain each individual error. You must correct all errors on your file and then upload the file again. Once all Forms 1099-MISC, 1099-R, or W-2G are successfully uploaded, you will be brought to Form CT-1096 where the *TSC* has populated many of the fields based on the information you just entered. Verify the Form CT-1096 information then complete the quarterly breakout.

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

Batch File Upload Using DRS Standard File Layout

Batch File Upload allows you to submit files using the standard file layout defined in section V. Once the file upload is completed a results file will acknowledge the success or failure of your file upload. If an error or errors are found during the upload process, the results file will identify and explain each individual error. See *Acknowledgment Results Layout Record* on Page 26. You will need to correct the error(s) and resubmit the entire file.

Once you have successfully uploaded all your returns, you must return to the withholding main menu. Select Form CT-1096, choose the period end, and proceed to Form CT-1096. Verify the Form CT-1096 information then complete the quarterly breakout.

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

Third Party Bulk Filing

Third Party Bulk Filers (TPBF) are tax preparers who prepare returns for multiple clients or multiple locations for the same client. A registered TPBF can key in information for one client at a time or upload a file for multiple taxpayers with a single log in.

To register as a third party bulk filer:

- Go to **www.ct.gov/TSC**;
- Select *Tax Preparer*;
- Scroll down, select *Third Party Bulk Filing requires pre-registration. Please click here to register*;
- Select *Application to Become a Bulk Filer (Fillable Version)*;
- Complete and print form; **and**
- Fax to Bulk Filing Coordinator at 860-297-4761; or
- Mail to:

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

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

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

Extension of Time to File

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

Form CT-8809 cannot be filed electronically.

Waiver From Filing Electronically

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

To request a waiver complete and mail **Form CT-8508**, *Request for Waiver From Filing Informational Returns Electronically*, to DRS by January 15, 2010. Form CT-8508 cannot be filed electronically.

Penalties

The penalty for late filing is $50.

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

Record Keeping

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

Test Files

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

In the *TSC*, choose Demo mode from the *Main Menu*. Once in **Demo mode**, the *TSC* mimics the live application but does not submit your data to DRS. The Demo mode allows you to validate the quality of your data and file layouts by replicating the upload of your actual files.

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

Use of Agent

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

Questions & Answers

Q. Were there any technical changes in the specifications for 2009?

A. No.

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

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

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

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

Q. What paper forms should accompany the electronic filing?

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

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

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

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

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

A. An electronic submission is corrected by completing and mailing a corrected paper Form 1096. Submit paper copies of informational returns not included in the electronic submission with the corrected paper Form CT-1096.

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

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

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

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

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

I. Federal/State Combined Filing

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

What to Send to DRS

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

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

Mail Form CT-1096 (if applicable) to:

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

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

Record Differences for Combined Filing

Record A

- **Field position 26** (Combined Federal/State Filer) must contain a **1**.

Record B

- **Field positions 723-734** (State Income Tax Withheld) must contain the dollar amount of Connecticut state income tax withheld from Forms 1099-MISC and 1099-R only. The payment amount must be right justified and unused positions must be zero-filled.

- **Field positions 747-748** (Combined Federal/State Code) the code for Connecticut is **08**.

File Corrections

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

II. Data Record Descriptions

Record Types

Use the information below as well as the list of technical requirements and specifications in the other sections of this publication to prepare Forms 1099-R, 1099-MISC, and W-2G filings. See *IV. Examples of Proper Record Sequence for Filing Forms 1099s and W-2G Informational Returns* on Page 7.

These record formats are identical to those published by the IRS in Publication 1220 (Rev. Proc. 2009-30), Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically.

Section V includes formats for the following record types required by DRS. See *Section IV,* for proper record sequence.

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

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

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

Payee B Record contains the payment information from the information returns. The record layout for field positions 1 through 543 is the same for all types of returns. Field positions 544 through 750 vary for each type of return to accommodate special fields for individual forms.

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

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

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

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

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

Money Amounts

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

Example: $5,500.99 = 000000550099

Do not use punctuations in any money field.

Negative money amounts are **not** allowed.

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

III. Programmer's Review

General Information

☐ You must follow the Connecticut specifications for record layouts.

☐ If a return contains errors, DRS will provide a list of the failed records with explanations. Simply correct the file and resubmit the entire file.

Technical Requirements

☐ Data must be saved using the ASCII character set.

☐ Each record in the file must be 750 characters in length followed by a carriage return/Line feed.

☐ Data must be entered in each record in the exact positions shown in Section V.

☐ The record delimiter must consist of two characters and those two characters must be carriage return and line feed (CR/LF).

☐ Do not place a record delimiter before the first record of the file.

☐ Do not place more than one record delimiter, for example, more than one carriage-return or line feed combination, following a record.

☐ Do not place record delimiters after a field within a record.

☐ DRS recommends that the *File Name* be CTTAX followed by the 4-digit calendar year of the data you are uploading (for example, CTTAX2009).

☐ File name should end with a file extension name of .txt or .dat.

Payment (Calendar) Year

☐ Remember to change the Payment Year in positions 2-5 of the Transmitter T Record, Payer A Record, and Payee B Record each year the program is run. Payment Year = the calendar year.

☐ The payment year must be in a **YYYY** format.

Proper Order of Records for Files With More Than One Payer

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

Money Amounts

☐ Do not include negative money amounts in money fields under any circumstances.

☐ Zero fill money fields not applicable to your company.

☐ Report money amounts in dollars and cents without a decimal or dollar sign.

☐ Money amounts must be in the exact field positions prescribed in the instructions, right justified, and zero filled.

☐ Do not sign money fields.

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

Example 1	Example 2	Example 3
Payer Filing Own Form 1099 with 42 Returns	Transmitter Filing Form 1099 for One Payer with 42 Returns	Transmitter Filing Form 1099 for Three Payers with 42, 106, and 89 Returns Respectively
T... TRANSMITTER	**T**... TRANSMITTER	**T**... TRANSMITTER
A... PAYER	**A**... PAYER	**A**... PAYER 1
B	**B**	**B**
}. 42 PAYEE RECORDS	}. 42 PAYEE RECORDS	} ..42 PAYEE RECORDS
B	**B**	**B**
C... END OF PAYER	**C**... END OF PAYER	**C**... END OF PAYER 1
F... END OF TRANSMISSION	**F**... END OF TRANSMISSION	**A**... PAYER 2
		B
		} ..106 PAYEE RECORDS
		B
		C... END OF PAYER 2
		A... PAYER 3
		B
		} .89 PAYEE RECORDS
		B
		C... END OF PAYER 3
		F... END OF TRANSMISSION

V. Record Specifications

Transmitter T Record - General Field Descriptions

- The Transmitter T Record identifies the entity transmitting the file.

- The Transmitter T Record is the first record on each file, followed by a Payer A Record. A file will not transmit if the T Record is not present.

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

- For all fields marked **Required**, the transmitter must provide the information described under *Description and Remarks*. For those fields marked **Not required**, the transmitter must allow for the field. You may be instructed to enter blanks or zeros in the Not required fields.

- The Transmitter T Record must be followed by the Payer A Record, which must be followed by Payee B Records. However, the first record on each file must be a Transmitter T Record.

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

Record Name: Transmitter T Record

−Fixed Length of 750 Positions−

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	**Required.** Enter **T**.
2-5	Payment Year	4	**Required.** Enter **2009**.
6	Prior Year Data Indicator	1	DRS does not accept prior year data. **Enter a blank**.
7-15	Transmitter's TIN	9	**Required**. Enter the transmitter's nine-digit Tax Identification Number (TIN). May be a FEIN or Social Security Number (SSN). Do not enter blanks, hyphens, or alpha characters.
16-20	Transmitter Control Code	5	N/A. **Enter blanks**.
21-27	Blank	7	**Enter blanks**.
28	Test File Indicator	1	DRS does not accept the indicator. **Enter a blank**.
29	Foreign Entity Indicator	1	N/A. **Enter a blank**.
30-69	Transmitter Name	40	**Required**. Enter the name of the transmitter in the manner in which it is used in normal business. Left justify information and fill unused positions with blanks.
70-109	Transmitter Name (Continuation)	40	Enter any additional information that may be part of the name. Left justify information and fill unused positions with blanks.

Note: All **Required** information in Field Positions 110 through 280 **must** contain the name and address information.

Field Position	Field Title	Length	Description and Remarks
110-149	Company Name	40	**Required**. Enter the name of the company to be associated with the address where correspondence should be sent or media should be returned due to processing problems.
150-189	Company Name (Continuation)	40	Enter any additional information that may be part of the name of the company where correspondence should be sent.

Field Position	Field Title	Length	Description and Remarks
190-229	Company Mailing	40	**Required**. Enter the mailing address where correspondence should be sent.
230-269	Company City	40	**Required**. Enter the city, town, or post office where correspondence should be sent.
270-271	Company State	2	**Required**. Enter the valid U.S. Postal Service state abbreviation for the state.
272-280	Company ZIP Code	9	**Required**. Enter the valid nine-digit ZIP code assigned by the U.S. Postal Service. If only the first five digits are known, left justify information and fill unused positions with blanks.
281-295	Blank	15	**Enter blanks**.
296-303	Total Number of Payees	8	**Required**. Enter the total number of Payee B Records reported in the file. Right justify information and fill unused positions with zeros.
304-343	Contact Name	40	**Required**. Enter name of the person to be contacted if DRS encounters problems with the file.
344-358	Number & Extension	15	**Required**. Enter telephone number of the person to contact regarding electronic files. Omit hyphens. If no extension is available, left justify information and fill unused positions with blanks. For example, phone number of 860-297-1234 extension of 1099 is 86029712341099.
359-408	Contact Email Address	50	**Required if available**. Enter the email address of the person to contact regarding electronic files. Left justify information. If no email address is available, enter blanks.
409-499	Blank	91	**Enter blanks**.
500-507	Record Sequence Number	8	**Not required**.
508-517	Blank	10	**Enter blanks**.
518	Vendor Indicator	1	**Not required**.
519-558	Vendor Name	40	**Not required**.
559-598	Vendor Mailing Address	40	**Not required**.
599-638	Vendor City	40	**Not required**.
639-640	Vendor State	2	**Not required**.
641-649	Vendor ZIP Code	9	**Not required**.
650-689	Vendor Contact Name	40	**Not required**.
690-704	Vendor Contact Phone Number and Extension	15	**Not required**.
705-739	Blank	35	**Enter blanks**.
740	Vendor Foreign Entity Indicator	1	**Enter blanks**.
741-748	Blank	8	**Enter blanks**.
749-750	Blank	2	**Enter blanks**.

Payer A Record - General Field Descriptions

- The Payer A Record identifies the institution or person making payments. The Payer A Record also provides parameters for the succeeding Payee B Records. DRS computer programs rely on the absolute relationship between the parameters and the data fields in the A Record and the data fields in the B Records to which they apply.

- The number of A Records depends on the number of payers. The payment amounts for one payer and for one type of return should be consolidated under one A record if submitted on the same file.

- Do not submit separate A Records for each payment amount being reported. For example, if a payer is filing Form 1099-MISC to report Amount Codes 1, 2, and 3, all three amounts should be reported under one A Record, not three separate A Records. For Payee B Records that do not contain payment amounts for all three amount codes, enter zeros for those that have no payment to be reported.

- The second record on the file must be an A Record. A transmitter may include B Records for more than one payer. However, **each group** of B Records must be preceded by an A Record and followed by an End of Payer C Record. A separate A Record is required for each payer.

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

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

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

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

Record Name: Payer A Record

–Fixed Length of 750 Positions–

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	**Required**. Enter **A**.
2-5	Payment Year	4	**Required**. Enter **2009**.
6-11	Blank	6	**Enter blanks**.
12-20	Payer's TIN	9	**Required**. Must be the valid nine-digit TIN number assigned to the payer. **Do not enter blanks, hyphens, or alpha characters.** All zeros, ones, twos, etc., will have the effect of an incorrect TIN.
21-24	Payer Name Control	4	Same as IRS. See IRS Publication 1220, Rev. Proc. 2009-30.
25	Last Filing Indicator	1	Payers should enter a **1** if this indicator is the last year they will file, otherwise **enter a blank**. Payers should use this indicator if: due to a merger, bankruptcy, etc., they will not be filing information returns under this payer name and TIN in the future, either electronically or on paper.
26	Combined Federal/State Filer	1	If you are participating in the federal/state combined filing, enter a **1**. Otherwise enter a blank.
27	Type of Return	1	**Required**. Enter the appropriate code from the table below: **Type of Return** — **Code** 1099-MISC — A 1099-R — 9 W-2G — W

Field Position	Field Title	Length	Description and Remarks
28-41	Amount Codes	14	**Required**. Enter the appropriate amount code for the type of return being reported. Generally, for each amount code entered in the field, a corresponding payment amount **must** appear in the Payee B Record.
	Amount Codes **Form 1099-MISC** Miscellaneous Income		For Reporting Payments on Form 1099-MISC:

Amount Code	Amount Type
1	Rent: See *Note 1* below in this section.
2	Royalties: See *Note 2* below.
3	Other income
4	Federal income tax withheld (backup withholding or withholding on Indian gaming profits)
5	Fishing boat proceeds
6	Medical and health care payments
7	Non-employee compensation
8	Substitute payments in lieu of dividends or interest
A	Crop Insurance Proceeds
B	Excess golden parachute payments
C	Gross proceeds paid to an attorney in connection with legal services
D	Section 409A Deferrals
E	Section 409A Income

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

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

For Reporting Payments on Form 1099-R:

Amount Code	Amount Type
1	Gross distribution
2	Taxable amount: See *Note 1* below.
3	Capital gain (included in Amount Code 2)
4	Federal income tax withheld
5	Employee contributions or insurance premiums
6	Net unrealized appreciation in employer's securities
8	Other
9	Total employee contributions
A	Traditional IRA/SEP/SIMPLE distribution or Roth Conversion See *Note 2* below.

Note 1: If the taxable amount cannot be determined enter a **1** in position 547 of the B Record. Payment Amount 2 must contain zeroes.

Note 2: For Form 1099-R, report the Roth conversion or total amount distributed from an IRA, SEP, or SIMPLE in Payment Amount Field A (IRA/SEP/SIMPLE Distribution or Roth conversion) of the Payee "B" Record, and generally, the same amount in Payment Amount Field 1 (Gross Distribution). The IRA/SEP/SIMPLE indicator should be set to "1" in Field Position 548 of the Payee B Record. Refer to IRS 2009, Instructions for Forms 1098,1099, 5498, and W-2G, for exceptions.

Field Position	Field Title	Length	Description and Remarks
	Amount Codes **Form W-2G** Certain Gambling Winnings		For Reporting Payments on Form W-2G: **Amount** **Code** **Amount Type** 1 Gross winnings 2 Federal income tax withheld 7 Winnings from identical wagers
42-51	Blank	10	**Enter blanks**.
52	Foreign Entity Indicator	1	N/A. **Enter a blank**.
53-92	First Payer Name Line	40	**Required**. Enter the name of the payer whose TIN appears in positions 12-20 of the A Record. Any extraneous information must be deleted. Left justify information and fill unused positions with blanks. Filers should not enter a transfer agent's name in this field. Any transfer agent's name should appear in the Second Payer Name Line Field.
93-132	Second Payer Name Line	40	If the Transfer Agent Indicator (position 133) contains a **1**, this field must contain the name of the transfer or paying agent. If the indicator contains a **0 (zero)**, this field may contain either a continuation of the First Payer Name Line or blanks. Left justify information and fill unused positions with blanks.
133	Transfer Payer Name Agent Indicator	1	**Required**. Identifies the entity in the Second Payer Name Line field. **Code** **Meaning** 1 The entity in the Second Payer Name Line Field is the transfer (or paying) agent. 0 (zero) The entity shown is **not** the transfer (or paying) agent (for example, the Second Payer Name Line Field contains either a continuation of the First Payer Name Line Fields or blanks).
134-173	Payer Shipping Address	40	**Required**. If the Transfer Agent Indicator in position 133 is a **1**, enter the shipping address of the transfer (or paying) agent. Otherwise, enter the **actual** shipping address of the payer. The street address should include number, street, apartment, or suite number (or PO Box if mail is not delivered to street address). Left justify information and fill unused positions with blanks.
174-213	Payer City	40	**Required**. If the Transfer Agent Indicator in position 133 is a **1**, enter the city, town, or post office of the transfer agent. Otherwise, enter the city, town, or post office of the payer. Left justify information, and fill unused positions with blanks Do not enter state and ZIP code information in this field.
214-215	Payer State	2	**Required**. Enter the valid U.S. Postal Service state abbreviation for the states.

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

Payee B Record - General Field Description

The Payee B Record contains the payment information from the informational returns. When filing informational returns, the format for the B Records remains constant and is a fixed length of 750 positions. The record layout for field positions 1 through 543 is the same for all types of returns. Field positions 544 through 750 vary for each type of return to accommodate special fields for individual forms. In the A Record, the amount codes that appear in the field positions 28 through 39 should be left justified and filled with blanks. In the B Record, the filer must allow for all 14 Payment Amount Fields. For those fields not used, enter 0s (zeros). For example, a payer reporting Form 1099-MISC should enter A in field position 27 of the A Record, Type of Return. If reporting payments for Amount Codes 1, 2, 4, 7, and A, the payer would report field positions 28 through 39 of the A Record as 1247Abbbbbbb. In this example, b denotes blanks. Do not enter the letter b.

Positions 55 through 66 for Payment Amount 1 represent rents.

Positions 67-78 for Payment Amount 2 represent royalties.

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

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

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

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

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

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

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

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

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

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

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

- Do not use decimal points to indicate dollars and cents. Ten dollars ($10) must appear as 000000001000 in the payment amount field.

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

Record Name: Payee B Record

–Fixed Length of 750 Positions–

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	**Required**. Enter **B**.
2-5	Payment Year	4	**Required**. Enter **2009**.
6	Corrected Return Indicator	1	N/A. **Enter a blank**. DRS does not accept partial corrections. If there is any error in the information returns, correct the error and replace the entire file.
7-10	Name Control	4	Same as IRS. See IRS Publication 1220, Rev. Proc. 2009-30.
11	Type of TIN	1	This field is used to identify the Taxpayer Identification Number (TIN) in positions 12-20 as either a Federal Employer Identification Number (FEIN), a Social Security Number (SSN), an Individual Taxpayer Identification Number (ITIN), or an Adoption Taxpayer Identification Number (ATIN). Enter the appropriate code from the following table:

Code	Type of TIN	Type of account
1	FEIN	A business, organization, sole proprietor, or other entity
2	SSN	An individual, including a sole proprietor
		or
2	ITIN	An individual required to have a taxpayer identification number, but who is not eligible to obtain an SSN
		or
2	ATIN	An adopted individual prior to the assignment of an SSN
Blank	N/A	If the type of TIN is not determinable, enter a blank.

Field Position	Field Title	Length	Description and Remarks
12-20	Payee's TIN	9	**Required**. Enter the nine-digit TIN of the payee (SSN, ITIN, ATIN, or FEIN). If an identification number is not available or has been applied for but not received, enter zeros. **Do not enter hyphens or alpha characters**.

Field Position	Field Title	Length	Description and Remarks
21-40	Payer's Account Number For Payee	20	Enter any number assigned by the payer to the payee (such as a checking or savings account number). Filers are encouraged to use this field. **This number helps to distinguish individual payee records and should be unique for each document**. **Do not use the payee's TIN since this will not make each record unique**. This information is very useful when corrections are filed. This number will be provided with the backup withholding notification and may be helpful in identifying the branch or subsidiary reporting the transaction. Do not define data in this field in packed decimal format. If fewer than 20 characters are used, filers may either left or right justify, filling the remaining positions with blanks.
41-44	Payer's Office Code	4	Enter office code of payer, otherwise **enter blanks**. For payers with multiple locations, this field may be used to identify the location of the office submitting the informational return.
45-54	Blank	10	**Enter blanks**.
	Payment Amount Fields (Must be numeric)		**Required**. **Allow for all payment amounts**. **For those not used**, **enter zeros**. For example: If position 27, Type of Return, of the A Record, is **A** (for 1099-MISC) and positions 28-39, Amount Codes are **1247Abbbbbbb**. This indicates the payer is reporting any or all five payment amounts in all of the following B Records. In this example, **b** denotes blanks in the designated positions. Do not enter the letter **b**. Payment Amount 1 represents rents; Payment Amount 2 represents royalties; Payment Amount 3 will be all **0s** (zeros); Payment Amount 4 represents federal income tax withheld on Forms 1099-MISC and W-2G. Payment Amounts 5 and 6 should be all **0s** (zeros); Payment Amount 7 represents non-employee compensation; Payment Amounts 8 and 9 should be all **0s** (zeros); Payment Amount A represents crop insurance proceeds; and Payment Amount B should be all **0s** (zeros). Payment Amount C represents gross proceeds paid to an attorney in connection with legal services. Each payment field must contain 12 numeric characters. Each payment amount must contain U.S. dollars and cents. The right-most two positions represent cents in the payment amount fields. Do not enter dollar signs, commas, decimal points, or negative amounts. Payment amounts must be right justified and unused positions must be zero-filled. **Income tax withheld cannot be reported as a negative amount on any form.**
55-66	Payment Amount 1*	12	The amount reported in this field represents payments for Amount Code 1 in the A Record.
67-78	Payment Amount 2*	12	The amount reported in this field represents payments for Amount Code 2 in the A Record.
79-90	Payment Amount 3*	12	The amount reported in this field represents payments for Amount Code 3 in the A Record.

Field Position	Field Title	Length	Description and Remarks
91-102	Payment Amount 4*	12	The amount reported in this field represents payments for Amount Code 4 in the A Record.
103-114	Payment Amount 5*	12	The amount reported in this field represents payments for Amount Code 5 in the A Record.
115-126	Payment Amount 6*	12	The amount reported in this field represents payments for Amount Code 6 in the A Record.
127-138	Payment Amount 7*	12	The amount reported in this field represents payments for Amount Code 7 in the A Record.
139-150	Payment Amount 8*	12	The amount reported in this field represents payments for Amount Code 8 in the A Record.
151-162	Payment Amount 9*	12	The amount reported in this field represents payments for Amount Code 9 in the A Record.
163-174	Payment Amount A*	12	The amount reported in this field represents payments for Amount Code A in the A Record.
175-186	Payment Amount B*	12	The amount reported in this field represents payments for Amount Code B in the A Record.
187-198	Payment Amount C*	12	The amount reported in this field represents payments for Amount Code C in the A Record.
199-210	Payment Amount D*	12	The amount reported in this field represents payments for Amount Code D in the A Record.
211-222	Payment Amount E*	12	The amount reported in this field represents payments for Amount Code E in the A Record.

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

Field Position	Field Title	Length	Description and Remarks
223-234	Payment Amount F*	12	The amount reported in this field represents payments for Amount Code F in the A Record.
235-246	Payment Amount G*	12	The amount reported in this field represents payments for Amount Code G in the A Record.
247	Foreign Country Indicator	1	**If the address of the payee is a foreign country**, enter a **1** in this field; otherwise, **enter a blank**. When filers use this indicator, they may use a free format for the payee city, state, and ZIP code. Address information must not appear in the First or Second Payee Name Line.
248-287	First Payee Name Line	40	**Required**. Enter the name of the payee, preferably surname first, whose TIN was provided in positions 12-20 of the B Record. Left justify and fill unused positions with blanks.

If more space is required for the name, utilize the Second Payee Name Line field. If there are multiple payees, only the name of the payee whose TIN has been provided should be entered in this field. The names of the other payees may be entered in the Second Payee Name Line Field. If reporting information for a sole proprietor, the individual's name **must** always be present, preferably on the First Payee Name Line. The use of the business name is optional in the Second Payee Name Line field.

End First Payee Name Line with a full word. Do not split words.

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

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

Field Position	Field Title	Length	Description and Remarks
328-367	Blank	40	**Enter blanks**.
368-407	Payee Mailing Address	40	**Required**. Enter mailing address of payee. Street address should include number, street, apartment, or suite number (or PO Box if mail is not delivered to street address). Left justify information and fill unused positions with blanks. This field **must not** contain any data other than the payee's mailing address.

For U.S. addresses, the payee city, state, and ZIP code must be reported as 40, 2, and 9 position fields, respectively. Filers must adhere to the correct format for the payee city, state, and ZIP code.

For foreign addresses, filers may use the payee city, state, and ZIP code as a continuous 51 position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Country Indicator located in position 247 must contain a **1**.

Field Position	Field Title	Length	Description and Remarks
408-447	Blank	40	**Enter blanks**.
448-487	Payee City	40	**Required**. Enter the city, town, or post office. Left justify information and fill the unused positions with blanks. Enter APO or FPO, if applicable. Do not enter state and ZIP code information in this field.
488-489	Payee State	2	**Required**. Enter the valid U.S. Postal Service state abbreviation.
490-498	Payee ZIP Code	9	**Required**. Enter the valid nine-digit ZIP code assigned by the U.S. Postal Service. If only the first five digits are known, left justify information and fill the unused positions with blanks. For foreign countries, alpha characters are acceptable as long as the filer has entered a **1** in the Foreign Country Indicator located in position 247 of the B Record.
499	Blank	1	**Enter a blank**.
500-507	Record Sequence Number	8	**Not required**.
508-543	Blank	36	**Enter blanks**.

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

1. Form 1099-MISC - Miscellaneous Income

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

3. Form W-2G   - Certain Gambling Winnings

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

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

Note: If reporting a direct sales indicator only, use Type of Return A in field position 27, and Amount Code 1 in field position 28 of the Payer A Record. All payment amount fields in the Payee B Record should contain zeros.

Field Position	Field Title	Length	Description and Remarks
548-662	Blank	115	**Enter blanks**.
663-722	Special Data Entries	60	**Required**. Enter payer Connecticut Tax Registration Number. Right justify and fill unused positions with blanks. Do not enter hyphens.
723-734	State Income	12	**Required.** Enter the state income tax withheld for 1099-MISC tax withheld only. The payment amount must be right justified and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	N/A. **Enter blanks**.
747-748	Combined Federal/State Code	2	If you are participating in the federal/state combined filing, the code for Connecticut is **08**. Otherwise enter blanks.
749-750	Blank	2	**Enter blanks**.

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

Field Position	Field Title	Length	Description and Remarks
544	Blank	1	**Enter a blank**.
545-546	Document Specific/Distribution Code (For a detailed explanation of the distribution codes see the 2009 IRS Instructions for Forms 1099-R and 5498.)	2	**Required**. Enter at least one distribution code from the table below. More than one code may apply. If only one code is necessary, it must be entered in position 545 and position 546 will be blank. When using Code P for an IRA distribution under I.R.C. §408(d)(4), the filer may also enter Code 1, 2, 4, B, or J, if applicable. Only three numeric combinations are acceptable: Codes 8 and 1, 8 and 2, and 8 and 4, on one return. These three combinations can be used only if both codes apply to the distribution being reported. If more than one numeric code is applicable to different parts of a distribution, report two separate B Records. Distribution Codes 3, 5, 6, 9, E, F, N, Q, R, S, and T cannot be used with any other codes. Distribution Code G may be used with Distribution Code 4 only if applicable.

Code	Category
1*	Early distribution, no known exception (in most cases, under age 59½)
2*	Early distribution, exception applies (under age 59½)
3*	Disability
4*	Death
5*	Prohibited transaction
6	Section 1035 exchange (a tax-free exchange of life insurance, annuity, or endowment contracts)
7*	Normal distribution
8*	Excess contributions plus earning/excess deferrals (and/or earnings) taxable in 2009
9	Cost of current life insurance protection (premiums paid by a trustee or custodian for current insurance protection)
A	May be eligible for ten-year tax option
B	Designated Roth account distribution
D*	Excess contributions plus earnings/excess deferrals taxable in 2007
E	Distributions under Employee Plans Compliance System (EPCRS).
F	Charitable gift annuity
G	Direct rollover and rollover contribution
H	Direct rollover of distribution from a designated Roth account to a Roth IRA
J	Early distribution from a Roth IRA. (This code may be used with Code 8 or P.)

Field Position	Field Title	Length	Description and Remarks
			L — Loans treated as deemed distribution under Section 72(p)
			N — Recharacterized IRA contribution made for 2009
			P* — Excess contributions plus earning/excess deferrals taxable in 2008.
			Q — Qualified distribution from a Roth IRA.(Distribution from a Roth IRA when the five-year holding period has been met, and the recipient has reached 59½, has died, or is disabled.)
			R — Recharacterized IRA contribution made for 2008 See *Note*.
			S* — Early distribution from a SIMPLE IRA in first two years, no known exception.
			T — Roth IRA distribution, exception applies because participant has reached 59½, died, or is disabled, but it is unknown if the 5-year period has been met.
			U — Distribution from ESOP under Section 404(k).

* If reporting an IRA, SEP or SIMPLE distribution, or a Roth conversion, use the IRA/SEP/SIMPLE Indicator of **1** in position 548 of the Payee B Record.

Note: The trustee of the first IRA must report the recharacterization as a distribution on Form 1099-R (and the original contribution and its character on Form 5498).

Field Position	Field Title	Length	Description and Remarks
547	Taxable Amount Not Determined Indicator	1	Enter **1** only if the taxable amount of the payment entered for Payment Amount Field 1 (Gross distribution) of the B Record cannot be computed, otherwise **enter a blank**. (If Taxable Amount Not Determined Indicator is used, enter **0s** (zeros) in Payment Amount Field 2 of Payee B Record.) Please make every effort to compute the taxable amount.
548	IRA/SEP/ SIMPLE (See *Note*.)	1	Enter **1** if reporting for a traditional IRA, SEP, or SIMPLE distribution or Roth conversion; otherwise, **enter a blank**. If the IRA/SEP/SIMPLE Indicator is used, enter the amount of the Roth conversion or distribution in Payment Amount Field A of the Payee B Record. **Do not use the indicator for a distribution from a Roth or an IRA characterization**.

Note: For Form 1099-R, report the Roth conversion or the total amount distributed from a traditional IRA, SEP, or SIMPLE in Payment Amount Field A (IRA/SEP/SIMPLE Distribution, or Roth conversion), as well as Payment Amount Field 1 (Gross Distribution) of the B Record. Refer to the IRS 2009, Instructions for Forms 1099-R and 5498, box 2a instructions, for exceptions.

Field Position	Field Title	Length	Description and Remarks
549	Total Distribution Indicator (See *Note*.)	1	Enter a **1** only if payment shown for Account Code 1 is a **total distribution** that closed out the account, otherwise, **enter a blank**.

Note: A *total distribution* is one or more distributions within one tax year in which the entire balance of the account is distributed. Any distribution that does not meet this definition is not a total distribution.

Field Position	Field Title	Length	Description and Remarks
550-551	Percentage of Total Distribution	2	Use this field when reporting a total distribution to more than one person, such as when a participant is deceased and a payer distributes to two or more beneficiaries. Therefore, if the percentage is 100, leave this field blank. If the percentage is a fraction, round off to the nearest whole number (for example, 10.4% will be 10%; 10.5% will be 11%) Enter the percentage received by the person whose TIN is included in position 12-20 of the B Record. This field must be right justified, and unused positions must be zero-filled. If not applicable, **enter blanks**. Filers need not enter this information for any IRA distribution or for direct rollovers.
552-555	Date of Designated Roth Contribution	4	Enter the date of the first year a designated Roth contribution was made. Enter in YYYY format.
556-662	Blank	107	**Enter blanks**.
663-722	Special Data Entries	60	**Required**. Enter payer Connecticut Tax Registration Number. Right justify and fill unused positions with blanks. Do not enter hyphens.
723-734	State Income Tax Withheld	12	**Required**. Enter the state income tax withheld. This field must be right justified, and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	N/A. **Enter blanks**.
747-748	Combined Federal/State Code	2	If you are participating in the federal/state combined filing the code for Connecticut is **08**, otherwise enter blanks.
749-750	Blank	2	**Enter blanks**.

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

Field Position	Field Title	Length	Description and Remarks
544-546	Blank	3	**Enter blanks**.
547	Type of Wager Code	1	**Required**. Enter the applicable type of wager code from the table below:

Code	Category
1	Horse race track (or off-track betting of a horse track nature)
2	Dog race track (or off-track betting of a dog track nature)
3	Jai alai
4	State conducted lottery
5	Keno
6	Casino type bingo. **Do not** use this code for any other type of bingo winnings (for example, church or fire department.)
7	Slot machines
8	Poker Winnings
9	Any other type of gambling winning.

Field Position	Field Title	Length	Description and Remarks
548-555	Date Won	8	**Required**. Enter the date of the winning transaction in the format YYYYMMDD (for example, 20091022). **Do not enter hyphens or slashes**. This is not the date the money was paid, if paid after the date of the race (or game).
556-570	Transaction	15	**Required**. For state conducted lotteries, enter the ticket or other identifying number. For keno, bingo, or slot machines, enter the ticket or card number, and color, if applicable, machine serial number, or any other information that will help identify the winning transaction. For all others, **enter blanks**.
571-575	Race	5	If applicable, enter the race (or game) relating to the winning ticket, otherwise **enter blanks**.
576-580	Cashier	5	If applicable, enter the initials of the cashier making the winning payment, otherwise **enter blanks**.
581-585	Window	5	If applicable, enter the window number or location of the person paying the winning payment; otherwise, **enter blanks**.
586-600	First ID	15	For other than state lotteries, enter the first identification number of the person receiving the winning payment, otherwise **enter blanks**.
601-615	Second ID	15	For other than state lotteries, enter the second identification number of the person receiving the winnings, otherwise **enter blanks**.
616-662	Blank	47	**Enter blanks**.
663-722	Special Data Entries	60	**Required**. Enter payer Connecticut Tax Registration Number. Right justify and fill unused positions with blanks. Do not enter hyphens.
723-734	State Income Tax Withheld	12	**Required**. Enter the state income tax withheld. This field must be right justified and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	N/A. **Enter blanks**.
747-748	Blank	2	**Enter blanks**.
749-750	Blank	2	**Enter blanks**.

End of Payer C Record - General Field Descriptions

- The control total fields are each 18 positions in length.
- The C Record consists of the total number of the payees and the payment amount fields totals, filed by a given payer, a particular type of return, or both. The C Record must be written after the last B Record for each type of return for a given payer. For each A Record and a group of B Records on the file, there must be a corresponding C Record.

- In developing the C Record, for example, if a payer used Amount Codes 1, 3, and 6 in the A Record, the totals from the B Records would appear in Control Total 1 (positions 16-33), 3 (positions 52-69), and 6 (positions 106-123) of the C Record. In this example, positions 34-51, 70-105, and 124-231 would be zero-filled. Positions 232-748 would be blank-filled.
- All records must be a fixed length of **750 positions** followed by a carriage return/line feed (CR/LF).

Record Name: End of Payer C Record

–Fixed Length of 750 Positions–

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

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

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

Field Position	Field Title	Length	Description and Remarks
142-159	Control Total 8	18	
160-177	Control Total 9	18	
178-195	Control Total A	18	
196-213	Control Total B	18	
214-231	Control Total C	18	
232-249	Control Total D	18	
250-267	Control Total E	18	
268-285	Control Total F	18	
286-303	Control Totla G	18	
304-499	Blank	196	**Enter blanks**.
500-507	Record Sequence Number	8	**Not required**.
508-748	Blank	241	**Enter blanks**.
749-750	Blank	2	**Enter blanks**.

End of Transmission F Record - General Field Descriptions

- The F Record is a summary of the number of payers in the entire file.

- This record should be written after the last C Record of the entire file.

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

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

Record Name: End of Transmission F Record

–Fixed Length of 750 Positions–

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

Acknowledgement Results Layout Record

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

More key information:

1. Successful uploads contain four rows of data that should each include a 'T,' 'A,' 'C,' and 'F' record.
2. Failed records display in the appropriate 'B' record.
3. Failed files display in the appropriate 'C' or 'F' record.
4. Error messages are in plain understandable text.

Helpful Hints:

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

You may experience delays on days that returns are due.

Item Number	Field Name	Starting Position	End Position	Byte Count	Paper Format / Special Instructions
Transmitter Record. This record would appear once per transmitter.					
1	Record Identifier	1	1	1	Value = 'T' This is the transmitter record.
2	Transmitter ID	2	14	13	The same ID entered on the **TSC** Welcome page.
3	Blank	15	750	736	Blanks. No information provided.
Payer A Record. This record would appear for each payer in the file. May be many payers per transmitter.					
1	Record Identifier	1	1	1	Value = 'A'. This is the beginning record for this payer.
	Tax Year	2	5	4	The tax year of the uploaded data.
2	Payer CT Reg. Number	6	18	13	The CT Tax Registration Number of the payer.
3	Payer's Identification Number (FEIN)	19	27	9	The FEIN of the payer.
4	Type of Return	28	28	1	Values = '9' for Form(s) 1099-R, 'A' for 1099-MISC, and 'W' for W2-G.
5	Blank	29	750	722	Blanks. No information provided.
Payee B Record. This record would appear for each failed Payee B. May be many failed Payee Bs for a single Payer A					
1	Record Identifier	1	1	1	Value = 'B' This is used to identify a specific payee.
2	Line Number	2	8	7	Line number within the payer file of the failed payee.
3	Tax Year	9	12	4	The year in YYYY format.
4	Payee's Taxpayer Identification Number (TIN)	13	21	9	Payee's Tax Identification Number (TIN) of the failed record.
5	Payee Reason for Failure	22	750	729	Reason the payee record failed.
End of Payer/Totals Record. This record would appear for each Payer.					
1	Record Identifier	1	1	1	Value = 'C' This is the end record for this payer.
2	Total Nonpayroll	2	19	18	Total of all nonpayroll amounts reported on accepted Form 1099/W-2G's (Form CT-1096, Line 2).
3	Total CT Tax Withheld	20	37	18	Total of all CT income tax withheld amounts reported on accepted Form 1099/W-2G's (Form CT-1096, Line 1.)
4	Number of Successful Payees	38	44	7	The total number of successful 1099's entered by this payer (Form CT-1096, Line 3).
5	Number of Failed Payees	45	51	7	The total number of failed 1099/W-2G's for this payer.
6	Payer Reason for Failure	52	750	699	Reason the payer record failed.
Total Transmitter Record. This record would appear once per transmitter.					
1	Record Identifier	1	1	1	Value = 'F' This is a summary of the number of payers in this file.
2	Number of 'A' records	2	19	18	The total number of payers in this file.
3	Total Number of Payees	20	38	19	The total number of payees in this file.
4	Transmitter Reason for File Failure	39	750	712	Reason the transmitter file failed.

Effect on Other Documents

This Informational Publication supersedes **IP 2008(16)**, *Forms 1098, 1099-R, 1099-MISC, and W-2G Electronic Filing Requirements For Tax Year 2008.*

Effect of This Document

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

Glossary

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

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

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

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

Character – A letter, number, or punctuation symbol.

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

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

DRS – State of Connecticut Department of Revenue Services.

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

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

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

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

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

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

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

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

Department of Revenue Services
State of Connecticut
25 Sigourney Street Ste 2
Hartford CT 06106-5032

DRS Is Going Green ... And So Can You

E-Filing Is Green Filing

Eliminate the use of paper and fuel used to transport returns through the mail. File and pay electronically instead. Visit **www.ct.gov/TSC** to create an account and eliminate the paper clutter in your life.

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

Greener Money With Direct Deposit

Stop those paper checks and driving to the bank to deposit your Connecticut income tax refund by choosing direct deposit! **A direct deposit refund when filing through *TSC* is the fastest way to get your tax refund into your account!**

Green Means Stop ... Receiving Paper Returns

If you file a paper return using commercial software or a tax practitioner, check the box to stop receiving a paper return. Mark your electronic calendar to remind you to purchase new software or contact your preparer.

	Tax Information	Forms and Publications	
Internet	The *TSC* includes a comprehensive *FAQ* database with more than 600 searchable answers. Search by category, tax type, keyword, or phrase.	Connecticut forms and publications may be viewed, downloaded, or printed by visiting **www.ct.gov/DRS** the DRS website.	**Internet**
Phone	For telephone assistance, call our Taxpayer Services Division at **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); or **860-297-5962** (from anywhere).	**1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) and select **Option 2**; or **860-297-4753** (from anywhere).	**Phone**
E-Mail	Send routine tax questions to **drs@po.state.ct.us** (do not send account related inquiries). For account-related questions, including bill and refund inquiries, use the **Secure Mailbox** feature by logging into the DRS electronic *TSC*.	Email requests, including your name, address (street, city, state, and ZIP code), and the name or number of the tax product to **ctforms.drs@po.state.ct.us**	**E-Mail**
Walk-In	Free personal taxpayer assistance and forms are available by visiting our Hartford office at 25 Sigourney Street, Hartford CT. Walk-in assistance is available Monday through Friday, 8:30 a.m. to 4:00 p.m. Directions to DRS Hartford office are available using our phone menu or visiting the DRS website. If you require special accommodations, please advise the DRS representative.		**Walk-In**

Federal Tax Information	Statewide Services
For questions about **federal taxes**, visit **www.irs.gov** or call the Internal Revenue Service (IRS) at 1-800-829-1040. To order **federal tax forms**, call 1-800-829-3676.	Visit the *ConneCT* website at **www.ct.gov** for information on statewide services and programs.

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