

# Part D. Record Format Specifications and Record Layouts

## Sec. 1. General

.01 The specifications contained in this part of the Revenue Procedure define the required formation and contents of the records to be included in the electronic or tape cartridge files.

.02 A provision is made in the “B” Records for entries which are optional. If the field is not used, enter blanks to maintain a fixed record length of 750 positions. Each field description explains the intended use of specific field positions.

## Sec. 2. Transmitter “T” Record — General Field Descriptions

.01 The Transmitter “T” Record identifies the entity transmitting the electronic/tape cartridge file and contains information which is critical if it is necessary for IRS/ECC-MTB to contact the filer.

.02 The Transmitter “T” Record is the first record on each file and is followed by a Payer “A” Record. A file format diagram is located at the end of Part D. A replacement file will be requested by IRS/ECC-MTB if the “T” Record is not present.

.03 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 positions and for the indicated length.

.04 All records must be a fixed length of 750 positions.

.05 All alpha characters entered in the “T” Record must be upper-case, except email addresses which may be case sensitive. **Do not** use punctuation in the name and address fields.

### Record Name: Transmitter “T” Record

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	<b>Required.</b> Enter “T”. <b>Required.</b> Enter “2007”. If reporting prior year data, report the year which applies (2005, 2006, etc.) and set the Prior Year Data Indicator in field position 6.
2-5	Payment Year	4	<b>Required.</b> Enter “P” <b>only</b> if reporting prior year data; otherwise, enter blank. Do not enter a “P” if tax year is
6	Prior Year Data Indicator	1	2007. (See Note.)

**Note: Current year data MAILED December 2 or later or electronic files SENT December 21 or later must be coded with a “P”. Current year processing ends in December and programs are converted for the next processing year.**

**Record Name: Transmitter “T” Record**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
7-15	Transmitter’s TIN	9	<b>Required.</b> Enter the transmitter’s nine-digit Taxpayer Identification Number (TIN). May be an EIN or SSN.
16-20	Transmitter Control Code	5	<b>Required.</b> Enter the five-character alpha/numeric Transmitter Control Code (TCC) assigned by IRS/ECC-MTB. A TCC must be obtained to file data with this program.
21-27	Blank	7	Enter blanks.
28	Test File Indicator	1	<b>Required for test files only.</b> Enter a “T” if this is a test file; otherwise, enter a blank.
29	Foreign Entity Indicator	1	Enter a “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	<b>Required.</b> Enter the name of the transmitter in the manner in which it is used in normal business. Left-justify and fill unused positions with blanks.
70-109	Transmitter Name (Continuation)	40	<b>Required.</b> 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	<b>Required.</b> Enter the name of the company to be associated with the address where correspondence should be sent.
150-189	Company Name (Continuation)	40	Enter any additional information that may be part of the name of the company where correspondence should be sent.
190-229	Company Mailing Address	40	<b>Required.</b> Enter the mailing address where correspondence should be sent.

**Note: Any correspondence relating to problem media or electronic files will be sent to this address. This should be the same address as in box 5 of Form 4804. For U.S. addresses, 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 addresses, filers may use the payer city, state, and ZIP Code as a continuous 51-position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Entity Indicator in position 29 must contain a “1” (one).**

230-269	Company City	40	<b>Required.</b> Enter the city, town, or post office where correspondence should be sent.
270-271	Company State	2	<b>Required.</b> Enter the valid U.S. Postal Service state abbreviation. Refer to the chart for valid state codes in Part A, Sec. 14.
272-280	Company ZIP Code	9	<b>Required.</b> Enter the valid nine-digit ZIP assigned by the U.S. Postal Service. If only the first five-digits are

### Record Name: Transmitter "T" Record

Field Position	Field Title	Length	Description and Remarks
281-295	Blank	15	known, left-justify information and fill unused positions with blanks. 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	<b>Required.</b> Enter the name of the person to be contacted if IRS/ECC-MTB encounters problems with the file or transmission.
344-358	Contact Phone Number & Extension	15	<b>Required.</b> Enter the telephone number of the person to contact regarding electronic or magnetic files. Omit hyphens. If no extension is available, left-justify information and fill unused positions with blanks. For example, the IRS/ECC-MTB Customer Service Section phone number of <b>866-455-7438</b> with an extension of <b>52345</b> would be <b>866455743852345</b> .
359-408	Contact Email Address	50	<b>Required if available.</b> Enter the email address of the person to contact regarding electronic or magnetic files. Left-justify information. If no email address is available, enter blanks.
409-410	Cartridge Tape File Indicator	2	<b>Required for tape cartridge filers only.</b> Enter the letters "LS" (in uppercase only). Use of this field by filers using other types of media will be acceptable but is not required.
411-416	Transmitter's Media Number	6	For tape cartridge filers only. If your organization uses an in-house numbering system to identify tape cartridges, enter that number; otherwise, enter blanks.
417-499	Blank	83	Enter blanks.
500-507	Record Sequence Number	8	<b>Required.</b> 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 your file and you can have only one "T" record in a file. Each record, thereafter, must be incremented 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 you reach the final record of the file, the "F" record.

**Record Name: Transmitter “T” Record**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>						
508-517	Blank	10	Enter blanks. <b>Required.</b> Enter the appropriate code from the table below to indicate if your software was provided by a vendor or produced in-house.						
518	Vendor Indicator	1	<table border="0"> <tr> <td><i><b>Indicator</b></i></td> <td><i><b>Usage</b></i></td> </tr> <tr> <td>V</td> <td>Your software was purchased from a vendor or other source.</td> </tr> <tr> <td>I</td> <td>Your software was produced by in-house programmers.</td> </tr> </table>	<i><b>Indicator</b></i>	<i><b>Usage</b></i>	V	Your software was purchased from a vendor or other source.	I	Your software was produced by in-house programmers.
<i><b>Indicator</b></i>	<i><b>Usage</b></i>								
V	Your software was purchased from a vendor or other source.								
I	Your software was produced by in-house programmers.								

**Note: In-house programmer is defined as an employee or a hired contract programmer. If your software is produced in-house, the following Vendor information fields are not required.**

519-558	Vendor Name	40	<b>Required.</b> Enter the name of the company from whom you purchased your software.
559-598	Vendor Mailing Address	40	<b>Required.</b> Enter the mailing address.

**For U.S. addresses,** the vendor 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 addresses,** filers may use the payer city, state, and ZIP Code as a continuous 51-position field. Enter information in the following order: city, province or state, postal code, and the name of the country.

599-638	Vendor City	40	<b>Required.</b> Enter the city, town, or post office.
639-640	Vendor State	2	<b>Required.</b> Enter the valid U.S. Postal Service state abbreviation. Refer to the chart of valid state codes in Part A, Sec. 14.
641-649	Vendor ZIP Code	9	<b>Required.</b> 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.
650-689	Vendor Contact Name	40	<b>Required.</b> Enter the name of the person who can be contacted concerning any software questions.
690-704	Vendor Contact Phone Number & Extension	15	<b>Required.</b> 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.
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.

**Record Name: Transmitter “T” Record**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
741-748	Blank	8	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed characters (CR/LF).

**Sec. 3. Transmitter “T” Record — Record Layout**

Record Type 1	Payment Year 2-5	Prior Year Data Indicator 6	Transmitter’s TIN 7-15		Transmitter Control Code 16-20	Blank 21-27
Test File Indicator 28	Foreign Entity Indicator 29	Transmitter Name 30-69	Transmitter Name (Continuation) 70-109	Company Name 110-149	Company Name (Continuation) 150-189	
Company Mailing Address 190-229	Company City 230-269	Company State 270-271	Company ZIP Code 272-280	Blank 281-295	Total Number of Payees 296-303	Contact Name 304-343
Contact Phone Number & Extension 344-358	Contact Email Address 359-408	Cartridge Tape File Indicator 409-410	Transmitter’s Media Number 411-416	Blank 417-499		Record Sequence Number 500-507
Blank 508-517	Vendor Indicator 518	Vendor Name 519-558	Vendor Mailing Address 559-598	Vendor City 599-638	Vendor State 639-640	
Vendor ZIP Code 641-649	Vendor Contact Name 650-689	Vendor Contact Phone Number & Extension 690-704	Blank 705-739	Vendor Foreign Entity Indicator 740	Blank 741-748	Blank or CR/LF 749-750

**Sec. 4. Payer “A” Record — General Field Descriptions**

**.01** The Payer “A” Record identifies the person making payments, a recipient of mortgage or student loan interest payments, an educational institution, a broker, a person reporting a real estate transaction, a barter exchange, a creditor, a trustee or issuer of any IRA or MSA plan, and a lender who acquires an interest in secured property or who has a reason to know that the property has been abandoned. The payer will be held responsible for the completeness, accuracy, and timely submission of electronic/magnetic files.

**.02** The second record on the file must be an “A” Record. 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.

**.03** The number of “A” Records depends on the number of payers and the different types of returns being reported. Do not submit separate “A” Records for each payment amount being reported. For example, if a payer is filing Form 1099-DIV to report Amount Codes 1, 2, and 3, all three amount codes should be reported under one “A” Record, not three separate “A” Records.

**.04** The maximum number of “A” Records allowed on a file is 90,000.

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

**.06** All alpha characters entered in the “A” Record must be upper case.

**.07** 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.

**Record Name: Payer “A” Record**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
1	Record Type	1	<b>Required.</b> Enter an “A”.
2-5	Payment Year	4	<b>Required.</b> Enter “2007”. If reporting prior year data, report the year which applies (2005, 2006, etc.).
6-11	Blank	6	Enter blanks.
12-20	Payer’s Taxpayer Identification Number (TIN)	9	<b>Required.</b> Must be the valid nine-digit Taxpayer Identification Number assigned to the payer. <b>Do not enter blanks, hyphens, or alpha characters.</b> All zeros, ones, twos, etc., will have the effect of 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 “1”(one).**

The Payer Name Control can be obtained only from the mail label on the Package 1099 that is mailed to most payers each December. Package 1099 contains Form 7018-C, Order Blank for Forms, and the mail label on the package contains a four (4) character name control. If a Package 1099 has not been received, you can determine your name control using the following

21-24	Payer Name Control	4
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**Record Name: Payer “A” Record**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
			simple rules or you can leave the field blank. For a business, use the first four significant characters of the business name. Disregard the word “the” when it is the first word of the name, unless there are only two words in the name. A dash (-) and an ampersand (&) are the only acceptable special characters. Names of less than four (4) characters should be left-justified, filling the unused positions with blanks.
25	Last Filing Indicator	1	Enter a “1” (one) if this is the <b>last year</b> this payer name and TIN will file information returns electronically, magnetically or on paper; otherwise, enter blank.
26	Combined Federal/State Filer	1	<b>Required for the Combined Federal/State Filing Program.</b> Enter “1” (one) if approved or submitting a test to participate in the Combined Federal/State Filing Program; otherwise, enter a blank.

**Note: If the Payer “A” Record is coded for combined Federal/State filing there must be coding in the Payee “B” Records and the State Totals “K” Records.**

**Note: If you entered “1” (one) in this field position, be sure to code the Payee “B” Records with the appropriate state code. Refer to Part A, Sec. 12, for further information.**

27	Type of Return	1	<b>Required.</b> Enter the appropriate code from the table below:
			<i>Type of Return</i> <i>Code</i>
			1098            3
			1098-C        X
			1098-E        2
			1098-T        8
			1099-A        4
			1099-B        B
			1099-C        5
			1099- CAP            P
			1099- DIV            1
			1099-G        F
			1099-H        J
			1099- INT            6
			1099-         T

**Record Name: Payer “A” Record**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
			LTC
			1099-
			MISC    A
			1099-
			OID     D
			1099-
			PATR    7
			1099-Q   Q
			1099-R   9
			1099-S   S
			1099-SA M
			5498     L
			5498-
			ESA     V
			5498-SA K
			W-2G    W
28-41	Amount Codes (See Note.)	14	<b>Required.</b> 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 or magnetically. However, if discrepancies occur, this Revenue Procedure governs for filing electronically/magnetically. Enter the amount codes in ascending sequence; numeric characters followed by alphas. Left-justify, 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 1098** —  
Mortgage Interest Statement

For Reporting Mortgage Interest Received From  
Payers/Borrowers (Payer of Record) on Form 1098:

**Amount**

**Code      Amount Type**

- 1      Mortgage interest received from payer(s)/borrower(s)
- 2      Points paid on purchase of principal residence
- 3      Refund (or credit) of overpaid interest



**Record Name: Payer "A" Record**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
		4	<i>Mortgage Insurance Premiums</i>
		5	<i>Blank (Filer's use)</i>
<b>Amount Codes Form 1098-C</b> —			
Contributions of Motor Vehicles, Boats, and Airplanes			For Reporting Gross Proceeds From Sales on Form 1098-C:
			<i>Amount Code Amount Type</i>
		4	Gross proceeds from sales
		6	Value of goods or services in exchange for vehicle
<b>Amount Code Form 1098-E</b> — Student Loan Interest Statement			
			For Reporting Interest on Student Loans on Form 1098-E:
			<i>Amount Code Amount Type</i>
		1	Student loan interest received by lender
<b>Amount Codes Form 1098-T</b> — Tuition Statement			
			For Reporting Tuition Payments on Form 1098-T:
			<i>Amount Code Amount Type</i>
		1	Payments received for qualified tuition and related expenses
		2	Amounts billed for qualified tuition and related expenses
		3	Adjustments made for prior year
		4	Scholarships or grants
		5	Adjustments to scholarships or grants for a prior year
		7	Reimbursements or refunds of qualified tuition and related expenses from an insurance contract

**Note 1: For Amount Codes 1 and 2 enter either payments received OR amounts billed. DO NOT report both.**

**Note 2: Amount codes 3 and 5 are assumed to be negative. It is not necessary to code with an over punch or dash to indicate a negative reporting.**

<b>Amount Codes Form 1099-A</b> —			
Acquisition or Abandonment of Secured Property			For Reporting the Acquisition or Abandonment of Secured Property on Form 1099-A:
			<i>Amount Amount Type</i>

**Record Name: Payer "A" Record**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
			<i>Code</i>
		2	Balance of principal outstanding
		4	Fair market value of property
Amount Codes <b>Form 1099-B</b> —	Proceeds From Broker and Barter		For Reporting Payments on Form 1099-B:
Exchange Transactions			<i>Amount Code    Amount Type</i>
			Stocks, bonds, etc. (For forward contracts, <b>See Note 1.</b> )
		2	
		3	Bartering (Do not report negative amounts.)
			Federal income tax withheld (backup withholding) (Do not report negative amounts.)
		4	
		6	Profit (or loss) realized in 2007 ( <b>See Note 2.</b> )
			Unrealized profit (or loss) on open contracts - 12/31/2006 ( <b>See Note 2.</b> )
		7	
			Unrealized profit (or loss) on open contracts - 12/31/2007 ( <b>See Note 2.</b> )
		8	
		9	Aggregate profit (or loss) ( <b>See Note 2.</b> )

**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 6, 7, 8, and 9 are to be used for the reporting of regulated futures or foreign currency contracts.**

			For Reporting Payments on Form 1099-C:
Amount Codes <b>Form 1099-C</b> —	Cancellation of Debt		<i>Amount Code    Amount Type</i>
		2	Amount of debt canceled
		3	Interest, if included in Amount Code 2
		7	Fair market value of property ( <b>See Note.</b> )

**Note: Use Amount Code 7 only if a combined Form 1099-A and 1099-C is being filed.**

Amount Code <b>Form 1099-CAP</b> —	Changes in Corporate Control and		For Reporting Payments on Form 1099-CAP:
Capital Structure			<i>Amount Code    Amount Type</i>
		2	Aggregate amount received
Amount Codes <b>Form 1099-DIV</b> —	Dividends and Distributions		For Reporting Payments on Form 1099-DIV:
			<i>Amount    Amount Type</i>

**Record Name: Payer "A" Record**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
			<i>Code</i>
		1	Total ordinary dividends
		2	Qualified dividends
		3	Total capital gain distribution
		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
			For Reporting Payments on Form 1099-G:
Amount Codes <b>Form 1099-G</b> — Certain Government Payments			<i>Amount Code</i>
			<i>Amount Type</i>
		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	Alternative Trade Adjustment Assistance (ATAA) Payments
		6	Taxable grants
		7	Agriculture payments
Amount Codes <b>Form 1099-H</b> — Health Coverage Tax Credit (HCTC) Advance Payments			For Reporting Payments on Form 1099-H:
			<i>Amount Code</i>
			<i>Amount Type</i>
		1	Gross amount of health insurance advance payments
		2	Amount of advance payment for January
		3	Amount of advance payment for February
		4	Amount of advance payment for March
		5	Amount of advance payment for April

**Record Name: Payer "A" Record**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
		6	Amount of advance payment for May
		7	Amount of advance payment for June
		8	Amount of advance payment for July
		9	Amount of advance payment for August
		A	Amount of advance payment for September
		B	Amount of advance payment for October
		C	Amount of advance payment for November
		D	Amount of advance payment for December
			For Reporting Payments on Form 1099-INT:
Amount Codes	<b>Form 1099-INT</b> —		<i>Amount</i>
Interest Income			<i>Code</i> <i>Amount Type</i>
			Interest income not included in Amount
		1	Code 3
		2	Early withdrawal penalty
			Interest on U.S. Savings Bonds and Treasury
		3	obligations
			Federal income tax withheld (backup
		4	withholding)
		5	Investment expenses
		6	Foreign tax paid
		8	Tax-exempt interest
		9	Specified Private Activity Bond Interest
Amount Codes	<b>Form 1099-LTC</b> —		For Reporting Payments on Form 1099-LTC:
Long-Term Care and Accelerated Death			<i>Amount</i>
Benefits			<i>Code</i> <i>Amount Type</i>
		1	Gross long-term care benefits paid
		2	Accelerated death benefits paid
			For Reporting Payments on Form 1099-MISC:
Amount Codes	<b>Form 1099-MISC</b> —		<i>Amount</i>
Miscellaneous Income (See Note 1.)			<i>Code</i> <i>Amount Type</i>
		1	Rents
		2	Royalties (See Note 2.)
		3	Other income
			Federal income tax withheld (backup
		4	withholding or withholding on Indian
			gaming profits)
		5	Fishing boat proceeds

**Record Name: Payer “A” Record**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
		6	Medical and health care payments
		7	Nonemployee compensation
		8	Substitute payments in lieu of dividends or interest
		A	Crop insurance proceeds
		B	Excess golden parachute payments
		C	Gross proceeds paid to an attorney in connection with legal services
		D	Section 409A Deferrals
		E	Section 409A Income

**Note 1: 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 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-OID** —  
Original Issue Discount

For Reporting Payments on Form 1099-OID:

***Amount***

***Code Amount Type***

1	Original issue discount for 2007
2	Other periodic interest
3	Early withdrawal penalty
4	Federal income tax withheld (backup withholding)
6	Original issue discount on U.S. Treasury Obligations
7	Investment expenses

Amount Codes **Form 1099-PATR** —  
Taxable Distributions Received From  
Cooperatives

For Reporting Payments on Form 1099-PATR:

***Amount***

***Code Amount Type***

1	Patronage dividends
2	Nonpatronage distributions
3	Per-unit retain allocations
4	Federal income tax withheld (backup withholding)
5	Redemption of nonqualified notices and retain allocations

**Record Name: Payer “A” Record**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
		6	Deduction for qualified production activities income
			<b>Pass-Through Credits</b>
		7	Investment credit
		8	Work opportunity credit
		9	Patron’s alternative minimum tax (AMT) adjustment
		A	For filer’s use for pass-through credits and deductions
Amount Codes	<b>Form 1099-Q</b> — Payments From Qualified Education Programs (Under Sections 529 and 530)		For Reporting Payments on a Form 1099-Q: <i>Amount</i> <i>Code</i> <i>Amount Type</i>
		1	Gross distribution
		2	Earnings
		3	Basis
			For Reporting Payments on Form 1099-R: <i>Amount</i> <i>Code</i> <i>Amount Type</i>
		1	Gross distribution
		2	Taxable amount ( <b>See Note 1.</b> )
		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
Amount Codes	<b>Form 1099-R</b> — Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		9    Total employee contributions A    Traditional IRA/SEP/SIMPLE distribution or Roth conversion ( <b>See Note 2.</b> )

**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.**

**Record Name: Payer “A” Record**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
			For Reporting Payments on Form 1099-S:
Amount Codes <b>Form 1099-S</b> —			<i>Amount</i>
Proceeds From Real Estate Transactions	<i>Code</i>		<i>Amount Type</i>
	2		Gross proceeds (See Note.)
	5		Buyer’s part of real estate tax
<b>Note: Include payments of timber royalties made under a “pay-as-cut” contract, reportable under IRC section 6050N. If timber royalties are being reported, enter “TIMBER” in the description field of the “B” Record.</b>			
			For Reporting Distributions on Form 1099-SA:
Amount Codes <b>Form 1099-SA</b> —			<i>Amount</i>
Distributions From an HSA, Archer MSA or Medicare Advantage MSA	<i>Code</i>		<i>Amount Type</i>
	1		Gross distribution
	2		Earnings on excess contributions
	4		Fair market value of the account on date of death
			For Reporting Information on Form 5498:
Amount Codes <b>Form 5498</b> — IRA Contribution Information			<i>Amount</i>
	<i>Code</i>		<i>Amount Type</i>
	1		IRA contributions (other than amounts in Amount Codes 2, 3, 4, 8, 9, and A) (See Notes 1 and 2.)
	2		Rollover contributions
	3		Roth conversion amount
	4		Recharacterized contributions
	5		Fair market value of account
	6		Life insurance cost included in Amount Code 1
	8		SEP contributions
	9		SIMPLE contributions
	A		Roth IRA contributions
<b>Note 1: If reporting IRA contributions for a participant in a military operation, see 2007 Instructions for Forms 1099-R and 5498.</b>			
<b>Note 2: Also include employee contributions to an IRA under a SEP plan but not salary reduction contributions. DO NOT include EMPLOYER contributions; these are included in Amount Code 8.</b>			
			For Reporting Information on Form 5498-ESA:
Amount Codes <b>Form 5498-ESA</b> —			<i>Amount</i>
Coverdell ESA Contribution Information	<i>Code</i>		<i>Amount Type</i>

**Record Name: Payer “A” Record**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
		1	Coverdell ESA contributions
		2	Rollover contributions
Amount Codes	<b>Form 5498-SA</b> — HSA, Archer MSA, or Medicare Advantage MSA Information		For Reporting Information on Form 5498-SA: <i>Amount Code</i> <i>Amount Type</i>
		1	Employee or self-employed person’s Archer MSA contributions made in 2007 and 2008 for 2007
		2	Total contributions made in 2007 (See current 2007 Instructions.)
		3	Total HSA/MSA contributions made in 2008 for 2007
		4	Rollover contributions ( <b>See Note.</b> )
		5	Fair market value of HSA, Archer MSA or Medicare Advantage MSA account on Dec. 31, 2007

**Note: This is the amount of any rollover made to this MSA in 2007 after a distribution from another MSA. For detailed information on reporting, see the 2007 Instructions for Forms 1099-SA and 5498-SA.**

Amount Codes	<b>Form W-2G</b> — Certain Gambling Winnings		For Reporting Payments on Form W-2G: <i>Amount Code</i> <i>Amount Type</i>
		1	Gross winnings
		2	Federal income tax withheld
		7	Winnings from identical wagers
42-51	Blank	10	Enter blanks.
52	Foreign Entity Indicator	1	Enter a “1” (one) if the payer is a foreign entity and income is paid by the foreign entity to a U.S. resident. Otherwise, enter a blank.
53-92	First Payer Name Line	40	<b>Required.</b> 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 (or Paying) Agent Indicator (position 133) contains a “1” (one), this field must contain the



**Record Name: Payer “A” Record**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
133	Transfer Agent Indicator	1	<p>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.</p> <p><b>Required.</b> Identifies the entity in the Second Payer Name Line Field.</p> <p><i>Code      Meaning</i></p> <p>1            The entity in the Second Payer Name Line Field is the transfer (or paying) agent.</p> <p>              The entity shown is <b>not</b> the transfer (or paying) agent (i.e., the Second Payer Name Line Field contains either a continuation of 0 (zero) the First Payer Name Line Field or blanks).</p> <p><b>Required.</b> If the Transfer Agent Indicator in position 133 is a “1” (one), enter the shipping address of the transfer (or paying) agent. Otherwise, enter the <b>actual</b> 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 a street address. Left-justify information, and fill unused positions with blanks.</p>
134-173	Payer Shipping Address	40	<p><b>For U.S. addresses,</b> the payer city, state, and ZIP Code must be reported as a 40, 2, and 9-position field, respectively. <b>Filers must adhere to the correct format for the payer city, state, and ZIP Code.</b></p> <p><b>For foreign addresses,</b> filers may use the payer city, state, and ZIP Code as a continuous 51-position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Entity Indicator in position 52 must contain a “1” (one).</p> <p><b>Required.</b> 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 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.</p>
174-213	Payer City	40	<p><b>Required.</b> Enter the valid U.S. Postal Service state abbreviations. Refer to the chart of valid state abbreviations in Part A, Sec. 14.</p>
214-215	Payer State	2	<p><b>Required.</b> 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</p>
216-224	Payer ZIP Code	9	

**Record Name: Payer “A” Record**

Field Position	Field Title	Length	Description and Remarks
			positions with blanks. For foreign countries, alpha characters are acceptable as long as the filer has entered a “1” (one) in the Foreign Entity Indicator, located in Field Position 52 of the “A” Record.
225-239	Payer’s Phone Number & Extension	15	Enter the payer’s phone number and extension. Omit hyphens. Left-justify information and fill unused positions with blanks.
240-499	Blank	260	Enter blanks.
			<b>Required.</b> 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 your file and you can have only one “T” record in a file. Each record, thereafter, must be incremented 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 you reach the final record of the file, the “F” record.
500-507	Record Sequence Number	8	
508-748	Blank	241	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Sec. 5. Payer “A” Record — Record Layout**

Record Type	Payment Year	Blank	Payer TIN	Payer Name Control	Last Filing Indicator	
1	2-5	6-11	12-20	21-24	25	
Combined Federal/State Filer	Type of Return		Amount Codes	Blank	Foreign Entity Indicator	First Payer Name Line
26	27		28-41	42-51	52	53-92
Second Payer Name Line	Transfer Agent Indicator		Payer Shipping Address	Payer City	Payer State	Payer ZIP Code
93-132	133		134-173	174-213	214-215	216-224
Payer’s Phone Number and Extension			Blank	Record Sequence Number	Blank	Blank or CR/LF
225-239			240-499	500-507	508-748	749-750

## Sec. 6. Payee “B” Record — General Field Descriptions and Record Layouts

**.01** The “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. In the “B” Record, the filer **must** allow for all **fourteen** Payment Amount Fields. **For those fields not used, enter “0s” (zeros).**

**.02** The following specifications include a field in the payee records called “Name Control” in which the first four characters of the payee’s surname are to be entered by the filer:

- a. If filers are unable to determine the first four characters of the surname, the Name Control Field may be left blank. Compliance with the following will facilitate IRS computer programs in identifying the correct name control:
  1. The surname of the payee whose TIN 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.
  2. In the case of multiple payees, the surname of the payee whose TIN (SSN, EIN, ITIN, or ATIN) is shown in the “B” Record must be present in the First Payee Name Line. Surnames of any other payees may be entered in the Second Payee Name Line.

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

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

**.05** A field is also provided in these specifications for Special Data Entries. This field may be used to record information required by state or local governments, or for the personal use of the filer. IRS does not use the data provided in the Special Data Entries Field; therefore, the IRS program does not check the content or format of the data entered in this field. It is the filer’s option to use the Special Data Entry Field.

**.06** Following the Special Data Entries Field in the “B” Record, payment fields have been allocated for State Income Tax Withheld and Local Income Tax Withheld. These fields are for the convenience of the filers. The information will not be used by IRS/ECC-MTB.

**.07** Those payers participating in the Combined Federal/State Filing Program must adhere to all of the specifications in Part A, Sec. 12, to participate in this program.

**.08** All alpha characters in the “B” Record must be uppercase.

**.09 Do not** use decimal points (.) to indicate dollars and cents. Payment Amount Fields must be all numeric characters.

**Record Name: Payee “B” Record**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>								
1	Record Type	1	<b>Required.</b> Enter “B”.								
2-5	Payment Year Corrected Return Indicator (See Note.)	4	<b>Required.</b> Enter “2007”. If reporting prior year data, report the year which applies (2005, 2006, etc.).								
6		1	<b>Required for corrections only.</b> Indicates a corrected return.								
			<table border="0"> <thead> <tr> <th><i>Code</i></th> <th><i>Definition</i></th> </tr> </thead> <tbody> <tr> <td>G</td> <td>If this is a one-transaction correction or the first of a two-transaction correction</td> </tr> <tr> <td>C</td> <td>If this is the second transaction of a two-transaction correction</td> </tr> <tr> <td>Blank</td> <td>If this is not a return being submitted to correct information already processed by IRS</td> </tr> </tbody> </table>	<i>Code</i>	<i>Definition</i>	G	If this is a one-transaction correction or the first of a two-transaction correction	C	If this is the second transaction of a two-transaction correction	Blank	If this is not a return being submitted to correct information already processed by IRS
<i>Code</i>	<i>Definition</i>										
G	If this is a one-transaction correction or the first of a two-transaction correction										
C	If this is the second transaction of a two-transaction correction										
Blank	If this is not a return being submitted to correct information already processed by IRS										

**Note: C, G, and non-coded records must be reported using separate Payer “A” Records. Refer to Part A, Sec. 10, for specific instructions on how to file corrected returns.**

If determinable, enter the first four characters of the surname of the person whose TIN is being reported in positions 12-20 of the “B” Record; otherwise, **enter blanks**. This usually is the payee. If the name that corresponds to the TIN is not included in the first or second payee name line and the correct name control is not provided, a backup withholding notice may be generated for the record. Surnames of less than four characters should be left-justified, filling the unused positions with blanks. Special characters and imbedded blanks should be removed. In the case of a business, other than a sole proprietorship, use the first four significant characters of the business name. Disregard the word “the” when it is the first word of the name, unless there are only two words in the name. A dash (-) and an ampersand (&) are the only acceptable special characters. Surname prefixes are considered, e.g., for Van Elm, the name control would be VANE. For a sole proprietorship, use the name of the owner to create the name control and report the owner’s name in positions 248-287, First Payee Name Line.

7-10 Name Control 4

**Note: Imbedded blanks, extraneous words, titles, and special characters (i.e., Mr., Mrs., Dr., period [.] , apostrophe [']) should be removed from the Payee Name Lines. A dash (-) and an ampersand (&) are the only acceptable special characters.**

The following examples may be helpful to filers in developing the Name Control:

<i>Name</i>	<i>Name Control</i>
-------------	---------------------

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

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
Individuals:			
	Jane <b>Brow</b> n	BROW	
	John A. <b>Lee</b>	LEE*	
	James P. <b>En</b> , Sr.	EN*	
	John <b>O'Nei</b> l	ONEI	
	Mary <b>Van B</b> uren	VANB	
	Juan <b>De Je</b> sus	DEJE	
	Gloria A. <b>El-R</b> oy	EL-R	
	Mr. John <b>Smit</b> h	SMIT	
	Joe <b>McCa</b> rthy	MCCA	
	Pedro <b>Torr</b> es- Lopes**	TORR	
	Maria <b>Lope</b> z Moreno**	LOPE	
	Binh To <b>La</b>	LA*	
	Nhat Thi <b>Pham</b>	PHAM	
Corporations:			
	The <b>Firs</b> t National Bank	FIRS	
	<b>The H</b> ideaway	THEH	
	<b>A&amp;B C</b> afe	A&BC	
	<b>11TH</b> Street Inc.	11TH	
Sole Proprietor:			
	Mark <b>Heml</b> ock DBA The Sunshine Club	HEML	
	Mark <b>D'All</b> esandro	DALL	
Partnership:			
	Robert <b>Aspe</b> n and Bess Willow	ASPE	
	Harold <b>Fir</b> , Bruce Elm, and	FIR*	

**Record Name: Payee “B” Record**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
	Joyce Spruce et al Ptr		
Estate:			
	Frank <i>White</i> Estate	WHIT	
	Estate of Sheila <i>Blue</i>	BLUE	
Trusts and Fiduciaries:			
	<i>Daisy</i> Corporation Employee Benefit Trust	DAIS	
	Trust FBO The <i>Cherryblossom</i> Society	CHER	
Exempt Organizations:			
	<i>Laborer's</i> Union, AFL-CIO	LABO	
	<i>St. Bernard's</i> Methodist Church Bldg. Fund	STBE	

\*Name Controls of less than four significant characters must be left-justified and blank-filled.

\*\*For Hispanic names, when two last names are shown for an individual, derive the name control from the first last name.

11	Type of TIN	1	<p>This field is used to identify the Taxpayer Identification Number (TIN) in positions 12-20 as either an Employer Identification Number (EIN), a Social Security Number (SSN), an Individual Taxpayer Identification Number (ITIN) or an Adoption Taxpayer Identification Number (ATIN). Enter the appropriate code from the following table:</p> <table border="1"> <thead> <tr> <th><i>Code</i></th> <th><i>Type of TIN</i></th> <th><i>Type of Account</i></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>EIN</td> <td>A business, organization, some sole proprietors, or other entity</td> </tr> <tr> <td>2</td> <td>SSN</td> <td>An individual, including some sole</td> </tr> </tbody> </table>		<i>Code</i>	<i>Type of TIN</i>	<i>Type of Account</i>	1	EIN	A business, organization, some sole proprietors, or other entity	2	SSN	An individual, including some sole
<i>Code</i>	<i>Type of TIN</i>	<i>Type of Account</i>											
1	EIN	A business, organization, some sole proprietors, or other entity											
2	SSN	An individual, including some sole											

**Record Name: Payee “B” Record**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
			proprietors An individual required to have a taxpayer identification number, but who is not eligible to obtain an SSN
		2	ITIN
		2	ATIN An adopted individual prior to the assignment of a social security number
		Blank	N/A If the type of TIN is not determinable, enter a blank
12-20	Payee’s Taxpayer Identification Number (TIN)	9	<b>Required.</b> Enter the nine-digit Taxpayer Identification Number of the payee (SSN, ITIN, ATIN, or EIN). If an identification number has been applied for but not received, enter blanks. <b>Do not enter hyphens or alpha characters.</b> All zeros, ones, twos, etc., will have the effect of an incorrect TIN. If the TIN is not available, enter blanks.
<p><b>Note: If you are required to report payments made through Foreign Intermediaries and Foreign Flow-Through Entities on Form 1099, see the 2007 General Instructions for Forms 1099, 1098, 5498 and W-2G for reporting requirements.</b></p>			
21-40	Payer’s Account Number For Payee	20	<b>Required if submitting more than one information return of the same type for the same payee.</b> Enter any number assigned by the payer to the payee that can be used by the IRS to distinguish between information returns. This number must be unique for each information return of the same type for the same payee. If a payee has more than one reporting of the same document type, it is vital that each reporting have a unique account number. For example, if a payer has 3 separate pension distributions for the same payee and 3 separate Forms 1099-R are filed, 3 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

**Record Name: Payee “B” Record**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
			notification and may be helpful in identifying the branch or subsidiary reporting the transaction. The account number can be any combination of alpha, numeric or special characters. If fewer than twenty characters are used, filers may either left or right-justify, filling the remaining positions with blanks.
41-44	Payer’s Office Code	4	Enter office code of payer; otherwise, enter blanks. For payers with multiple locations, this field may be used to identify the location of the office submitting the information return. This code will also appear on backup withholding notices.
45-54	Blank	10	Enter blanks.
			<b>Required. Filers should allow for all payment amounts. For those not used, enter zeros.</b> 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. <b>Do not enter dollar signs, commas, decimal points, or negative payments, except those items that reflect a loss on Form 1099-B or 1099-Q.</b> 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.
	Payment Amount Fields (Must be numeric)		
55-66	Payment Amount 1*	12	The amount reported in this field represents payments for Amount Code 1 in the “A” Record.
67-78	Payment Amount 2*	12	The amount reported in this field represents payments for Amount Code 2 in the “A” Record.
79-90	Payment Amount 3*	12	The amount reported in this field represents payments for Amount Code 3 in the “A” Record.
91-102	Payment Amount 4*	12	The amount reported in this field represents payments for Amount Code 4 in the “A” Record.
103-114	Payment Amount 5*	12	The amount reported in this field represents payments for Amount Code 5 in the “A” Record.
115-126	Payment Amount 6*	12	The amount reported in this field represents payments for Amount Code 6 in the “A” Record.
127-138	Payment Amount 7*	12	The amount reported in this field represents payments for Amount Code 7 in the “A” Record.



**Record Name: Payee “B” Record**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
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.
<p><b>*If there are discrepancies between the payment amount fields and the boxes on the paper forms, the instructions in this Revenue Procedure must be followed for electronic/magnetic filing.</b></p>			
223-246	Reserved	24	Enter blanks.
247	Foreign Country Indicator	1	<p><b>If the address of the payee is in a foreign country, enter a “1” (one) in this field;</b> 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.</p> <p><b>Required.</b> Enter the name of the payee (preferably surname first) whose Taxpayer Identification Number (TIN) was provided in positions 12-20 of the Payee “B” Record. Left-justify and fill unused positions with blanks. If more space is required for the name, use the Second Payee Name Line Field. If reporting information for a sole proprietor, the individual’s name must always be present on the First Payee Name Line. The use of the business name is optional in the Second Payee Name Line Field. End the First Payee Name Line with a full word. Use appropriate spacing. Extraneous words, titles, and special characters (i.e., Mr., Mrs., Dr., period, apostrophe) should be removed from the Payee Name Lines. A dash (-) and an ampersand (&amp;) are the only acceptable special characters for First and Second Payee Name Lines.</p>
248-287	First Payee Name Line	40	

## Record Name: Payee “B” Record

Field Position	Field Title	Length	Description and Remarks
<p><b>Note: If you are required to report payments made through Foreign Intermediaries and Foreign Flow-Through Entities on Form 1099, see the 2007 General Instruction for Forms 1099, 1098, 5498, and W-2G for reporting requirements.</b></p>			
	Second Payee		
288-327	Name Line	40	If there are multiple payees (e.g., partners, joint owners, or spouses), use this field for those names not associated with the TIN provided in positions 12-20 of the “B” Record, or if not enough space was provided in the First Payee Name Line, continue the name in this field. Left-justify information and fill unused positions with blanks. <b>Do not enter address information.</b> It is important that filers provide as much payee information to IRS/ECC-MTB as possible to identify the payee associated with the TIN. Left-justify and fill unused positions with blanks. <b>See Note above in First Payee Name Line.</b>
328-367	Blank	40	Enter blanks.
	Payee Mailing		
368-407	Address	40	<b>Required.</b> 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. This field <b>must not</b> contain any data other than the payee’s mailing address.
408-447	Blank	40	Enter blanks.
448-487	Payee City	40	<b>Required.</b> 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	<b>Required.</b> Enter the valid U.S. Postal Service state abbreviations for states or the appropriate postal identifier (AA, AE, or AP) described in Part A, Sec. 14.
490-498	Payee ZIP Code	9	<b>Required.</b> 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 of the “B” Record.
499	Blank	1	Enter blank.
500-507	Record Sequence Number	8	<b>Required.</b> 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 your file and you can have only one “T” record in a file. Each record, thereafter, must be incremented by one in ascending

**Record Name: Payee “B” Record**

Field Position	Field Title	Length	Description and Remarks
			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 you reach the final record of the file, the “F” record.

508-543 Blank 36 Enter blanks.

**Standard Payee “B” Record Format For All Types of Returns, Positions 1-543**

Record Type 1	Payment Year 2-5	Corrected Return Indicator 6	Name Control 7-10	Type of TIN 11	Payee’s TIN 12-20	Payer’s Account Number For Payee 21-40	
Payer’s Office Code 41-44	Blank 45-54	Payment Amount 1 55-66	Payment Amount 2 67-78	Payment Amount 3 79-90	Payment Amount 4 91-102	Payment Amount 5 103-114	
Payment Amount 6 115-126	Payment Amount 7 127-138		Payment Amount 8 139-150	Payment Amount 9 151-162	Payment Amount A 163-174		Payment Amount B 175-186
Payment Amount C 187-198	Payment Amount D 199-210	Payment Amount E 211-222	Reserved 223-246	Foreign Country Indicator 247	First Payee Name Line 248-287	Second Payee Name Line 288-327	Blank 328-367
Payee Mailing Address 368-407	Blank 408-447	Payee City 448-487	Payee State 488-489	Payee ZIP Code 490-498	Blank 499	Record Sequence Number 500-507	Blank 508-543

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

- (1) Form 1098
- (2) Form 1098-C
- (3) Form 1098-E
- (4) Form 1098-T
- (5) Form 1099-A
- (6) Form 1099-B
- (7) Form 1099-C
- (8) Form 1099-CAP

- (9) Form 1099-DIV\*
- (10) Form 1099-G\*
- (11) Form 1099-H
- (12) Form 1099-INT\*
- (13) Form 1099-LTC
- (14) Form 1099-MISC\*
- (15) Form 1099-OID\*
- (16) Form 1099-PATR\*
- (17) Form 1099-Q
- (18) Form 1099-R\*
- (19) Form 1099-S
- (20) Form 1099-SA
- (21) Form 5498\*
- (22) Form 5498-ESA
- (23) Form 5498-SA
- (24) Form W-2G

\* These forms may be filed through the Combined Federal/State Filing Program. IRS/ECC-MTB will forward these records to participating states for filers who have been approved for the program. See Part A, Sec. 12, for information about the program, including specific codes for the record layouts.

**(1) Payee “B” Record — Record Layout Positions 544-750 for Form 1098**

Field Position	Field Title	Length	Description and Remarks
544-662	Blank	119	Enter blanks.  This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not utilized, enter blanks.
663-722	Special Data Entries	60	not utilized, enter blanks.
723-748	Blank	26	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee “B” Record — Record Layout Positions 544-750 for Form 1098**

Blank	Special Data Entries	Blank	Blank or CR/LF
544-662	663-722	723-748	749-750

**(2) Payee “B” Record — Record Layout Positions 544-750 for Form 1098-C**

Field Position	Field Title	Length	Description and Remarks
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544-545	Blank	2	Enter blanks.						
546	Transaction Indicator	1	Enter "1" (one) if the amount reported in Payment Amount Field 4 is an arm's length transaction to an unrelated party. Otherwise, enter a blank.						
547	Transfer After Improvements Indicator	1	Enter "1" (one) if the vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use. Otherwise, enter a blank.						
548	Transfer Below Fair Market Value Indicator	1	Enter "1" (one) if the vehicle is transferred to a needy individual for significantly below fair market value. Otherwise, enter a blank.						
549-587	Make, Model, Year	39	Enter the make, model and year of vehicle. Left-justify and fill unused positions with blanks.						
588-612	Vehicle or Other Identification Number	25	Enter the vehicle or other identification number of the donated vehicle. Left-justify and fill unused positions with blanks.						
613-651	Vehicle Description	39	Enter a description of material improvements or significant intervening use and duration of use. Left-justify and fill unused positions with blanks.						
652-659	Date of Contribution	8	Enter the date the contribution was made to an organization, in the format YYYYMMDD (e.g., January 5, 2007, would be 20070105). <b>Do not enter hyphens or slashes.</b>						
660	Donee Indicator	1	Enter the appropriate indicator from the following table to report if the donee of the vehicle provides goods or services in exchange for the vehicle.						
			<table border="1"> <thead> <tr> <th><i>Indicator</i></th> <th><i>Usage</i></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Donee provided goods or services</td> </tr> <tr> <td>2</td> <td>Donee did not provide goods or services</td> </tr> </tbody> </table>	<i>Indicator</i>	<i>Usage</i>	1	Donee provided goods or services	2	Donee did not provide goods or services
<i>Indicator</i>	<i>Usage</i>								
1	Donee provided goods or services								
2	Donee did not provide goods or services								
661	Intangible Religious Benefits Indicator	1	Enter a "1" (one) if only intangible religious benefits were provided in exchange for the vehicle; otherwise, leave blank.						
662	Deduction \$500 or Less Indicator	1	Enter a "1" (one) if under law donor cannot claim a deduction of more than \$500 for the vehicle; otherwise, leave blank.						
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for the filing requirements. If this field is not utilized, enter blanks.						
723-730	Date of Sale	8	Enter the date of sale, in the format YYYYMMDD (e.g.,						

January 5, 2007, would be 20070105). **Do not enter hyphens or slashes.**

731-748 Goods and Services 18

Enter a description of any goods and services received for the vehicle; otherwise, leave blank. Left-justify and fill unused positions with blanks.

749-750 Blank 2

Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee "B" Record — Record Layout Positions 544-750 for Form 1098-C**

Blank	Transaction Indicator	Transfer After Improvements Indicator	Transfer Below Fair Market Value Indicator	Make, Model, Year	Vehicle or Other Identification Number	Vehicle Description	
544-545	546	547	548	549-587	588-612	613-651	
Date of Contribution	Donee Indicator	Intangible Religious Benefits Indicator	Deduction \$500 or Less Indicator	Special Data Entries	Date of Sale	Goods and Services	Blank
652-659	660	661	662	663-722	723-730	731-748	749-750

**(3) Payee "B" Record — Record Layout Positions 544-750 for Form 1098-E**

Field Position	Field Title	Length	Description and Remarks
544-546	Blank	3	Enter blanks.
547	Origination Fees/Capitalized Interest Indicator	1	Enter "1" (one) if the amount reported in Payment Amount Field 1 includes loan origination fees and/or capitalized interest. Otherwise, enter a blank.
548-662	Blank	115	Enter blanks.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for the filing requirements. If this field is not utilized, enter blanks.
723-748	Blank	26	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee "B" Record — Record Layout Positions 544-750 for Form 1098-E**

Blank	Origination Fees/Capitalized Interest Indicator	Blank	Special Data Entries	Blank	Blank or CR/LF
544-545	547	548-	663-722	723-	749-750

**(4) Payee “B” Record — Record Layout Positions 544-750 for Form 1098-T**

Field				
Position	Field Title	Length	Description and Remarks	
544-546	Blank	3	Enter blanks.	
547	Half-time Student Indicator	1	Enter “1” (one) if the student was at least a half-time student during any academic period that began in 2007. Otherwise, enter a blank.	
548	Graduate Student Indicator	1	Enter “1” (one) if the student is enrolled exclusively in a graduate level program. Otherwise, enter a blank.	
549	Academic Period Indicator	1	Enter “1” (one) if the amount in Payment Amount Field 1 or Payment Amount Field 2 includes amounts for an academic period beginning January through March 2008. Otherwise, enter a blank.	
550	<i>Method of Reporting 2006 Amounts Indicator</i>	1	<b>Required.</b> Enter “1” (one) if the method of reporting has changed from the previous year. Otherwise, enter a blank.	
551-662	Blank	112	Enter blanks.	
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for the filing requirements. If this field is not utilized, enter blanks.	
723-748	Blank	26	Enter blanks.	
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.	

**Payee “B” Record — Record Layout Positions 544-750 for Form 1098-T**

Blank	Half-time Student Indicator	Graduate Student Indicator	Academic Period Indicator	<i>Method of Reporting 2006 Amounts Indicator</i>
544-546	547	548	549	550
Blank	Special Data Entries	Blank	Blank or CR/LF	
551-662	663-722	723-748	749-750	

**(5) Payee “B” Record — Record Layout Positions 544-750 for Form 1099-A**

Field				
Position	Field Title	Length	Description and Remarks	
544-546	Blank	3	Enter blanks.	
547	Personal Liability	1	Enter the appropriate indicator from the table below:	

Indicator

	<i>Indicator</i>	<i>Usage</i>
	1	Borrower was personally liable for repayment of the debt.
	Blank	Borrower was not personally liable for repayment of the debt.
Date of Lender's Acquisition or Knowledge of Abandonment	8	Enter the acquisition date of the secured property or the date the lender first knew or had reason to know the property was abandoned, in the format YYYYMMDD (e.g., January 5, 2007, would be 20070105). <b>Do not enter hyphens or slashes.</b>
548-555		
Description of Property	39	Enter a brief description of the property. For real property, enter the address, or, if the address does not sufficiently identify the property, enter the section, lot and block. For personal property, enter the type, make and model (e.g., Car-1999 Buick Regal or Office Equipment). Enter "CCC" for crops forfeited on Commodity Credit Corporation loans. If fewer than 39 positions are required, left-justify information and fill unused positions with blanks.
556-594		
595-662	68	Enter blanks.
Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for the filing requirements. If this field is not utilized, enter blanks.
663-722		
723-748	26	Enter blanks.
749-750	2	Enter blanks, or carriage return/line feed (CR/LF) characters.

**Payee "B" Record — Record Layout Positions 544-750 for Form 1099-A**

Blank	Personal Liability Indicator	Date of Lender's Acquisition or Knowledge of Abandonment	Description of Property	Blank
544-546	547	548-555	556-594	595-662
Special Data Entries	Blank	Blank or CR/LF		
663-722	723-748	749-750		

**(6) Payee "B" Record — Record Layout Positions 544-750 for Form 1099-B**

Field Position	Field Title	Length	Description and Remarks
544	Second TIN	1	Enter "2" (two) to indicate notification by IRS twice within



	Notice (Optional)		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	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.						
			<table border="0"> <thead> <tr> <th><i>Indicator</i></th> <th><i>Usage</i></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Gross proceeds</td> </tr> <tr> <td>2</td> <td>Gross proceeds less commissions and options premiums</td> </tr> </tbody> </table>	<i>Indicator</i>	<i>Usage</i>	1	Gross proceeds	2	Gross proceeds less commissions and options premiums
<i>Indicator</i>	<i>Usage</i>								
1	Gross proceeds								
2	Gross proceeds less commissions and options premiums								
548-555	Date of Sale or Exchange	8	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 (e.g., January 5, 2007, would be 20070105). Enter blanks if this is an aggregate transaction. <b>Do not enter hyphens or slashes.</b>						
556-568	CUSIP Number	13	For broker transactions only, enter the CUSIP (Committee on Uniform Security Identification Procedures) number of the item reported for Amount Code 2 (stocks, bonds, etc.). Enter blanks if this is an aggregate transaction. Enter “0s” (zeros) if the number is not available. Right-justify information and fill unused positions with blanks.						
569-607	Description	39	If fewer than 39 characters are required, left-justify information and fill unused positions with blanks. For broker transactions, enter a brief description of the disposition item (e.g., 100 shares of XYZ Corp). For regulated futures and forward contracts, enter “RFC” or other appropriate description. For bartering transactions, show the services or property provided.						
608-615	Number of Shares Exchanged	8	Enter the number of shares of the corporation’s stock which were exchanged in the transaction. Report whole number only. Right-justify information and fill unused positions with zeros.						
616-625	Classes of Stock Exchanged	10	Enter the class of stock that was exchanged. Left-justify the information and fill unused positions with blanks.						
626	Recipient Indicator	1	Enter a “1” (one) if recipient is unable to claim a loss on their tax return. Otherwise, enter a blank.						
627-662	Blank	36	Enter blanks.						
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not utilized, enter blanks. <b>(See Note.)</b>						

723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field.
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 IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries field.
747-748	Blank	2	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Note**

**Note: Report the Corporation’s Name, Address, City, State, and ZIP in the Special Data Entry field.**

**Payee “B” Record — Record Layout Positions 544-750 for Form 1099-B**

Second TIN Notice (Optional)	Blank	Gross Proceeds Indicator	Date of Sale or Exchange	CUSIP Number	Description	Number of Shares Exchanged
544	545-546	547	548-555	556-568	569-607	608-615
Classes of Stock Exchanged	Recipient Indicator	Blank	Special Data Entries	State Income Tax Withheld	Local Income Tax Withheld	Blank or CR/LF
616-625	626	627-662	663-722	723-734	735-746	747-748 749-750

**(7) Payee “B” Record — Record Layout Positions 544-750 for Form 1099-C**

Field Position	Field Title	Length	Description and Remarks
544-546	Blank	3	Enter blanks.
547	Bankruptcy Indicator	1	Enter “1” (one) to indicate the debt was discharged in bankruptcy, if known. Otherwise, enter a blank.
548-555	Date Canceled	8	Enter the date the debt was canceled in the format of YYYYMMDD (e.g., January 5, 2007, would be 20070105). <b>Do not enter hyphens or slashes.</b>
556-594	Debt Description	39	Enter a description of the origin of the debt, such as student loan, mortgage, or credit card expenditure. If a combined

Form 1099-C and 1099-A is being filed, also enter a description of the property.

595-662	Blank	68	Enter blanks.
	Special		
663-722	Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not utilized, enter blanks.
723-748	Blank	26	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee "B" Record — Record Layout Positions 544-750 for Form 1099-C**

Blank	Bankruptcy Indicator	Date Canceled	Debt Description	Blank	Special Data
544-546	547	548-555	556-594	595-662	Entries 663-722
Blank	Blank or CR/LF				
723-748	749-750				

**(8) Payee "B" Record — Record Layout Positions 544-750 for Form 1099-CAP**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
544-547	Blank	4	Enter blanks.
548-555	Date of Sale or Exchange	8	Enter the date the stock was exchanged for cash, stock in the successor corporation, or other property received in the format YYYYMMDD (e.g., January 5, 2007, would be 20070105). <b>Do not enter hyphens or slashes.</b>
556-607	Blank	52	Enter blanks.
608-615	Number of Shares Exchanged	8	Enter the number of shares of the corporation's stock which were exchanged in the transaction. Report whole number only. Right-justify information and fill unused positions with zeros.
616-625	Classes of Stock Exchanged	10	Enter the class of stock that was exchanged. Left-justify the information and fill unused positions with blanks.
626	Blank	1	Enter a blank.
627	Shareholder Indicator	1	Enter a "1" (one) if the shareholder cannot take a loss on their tax return. Otherwise, enter a blank.
628-662	Blank	35	Enter blanks.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not utilized, enter blanks.

723-748	Blank	26	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee “B” Record — Record Layout Positions 544-750 for Form 1099-CAP**

Blank	Date of Sale or Exchange	Blank	Number of Shares Exchanged	Classes of Stock Exchanged
544-547	548-555	556-607	608-615	616-625
Blank	Shareholder Indicator	Blank	Special Data Entries	Blank
626	627	628-662	663-722	723-748
				Blank or CR/LF 749-750

**(9) Payee “B” Record — Record Layout Positions 544-750 for Form 1099-DIV**

Field Position	Field Title	Length	Description and Remarks
544	Second TIN Notice (Optional)	1	Enter “2” (two) to indicate notification by 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.
547-586	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.
587-662	Blank	76	Enter blanks.
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not utilized, enter blanks.
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field.
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 IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field.
747-748	Combined Federal/State Code	2	If this payee record is to be forwarded to a state agency as part of the Combined Federal/State Filing Program, enter the valid state code from Part A, Sec. 12, Table 1. For those payers or states not participating in this program, enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee “B” Record — Record Layout Positions 544-750 for Form 1099-DIV**

Second TIN Notice (Optional) 544	Blank 545- 546	Foreign Country or U.S. Possession 547-586	Blank 587- 662	Special Data Entries 663-722
State Income Tax Withheld 723-734	Local Income Tax Withheld 735-746	Combined Federal/State Code 747-748	Blank or CR/LF 749-750	

**(10) Payee “B” Record — Record Layout Positions 544-750 for Form 1099-G**

Field Position	Field Title	Length	Description and Remarks
544-546	Blank	3	Enter blanks.
547	Trade or Business Indicator	1	Enter “1” (one) to indicate the state or local income tax refund, credit, or offset (Amount Code 2) is attributable to income tax that applies exclusively to income from a trade or business.  <i>Indicator</i> <i>Usage</i>  1  Income tax refund applies exclusively to a trade or business.  Blank  Income tax refund is a general tax refund.  Enter the tax year for which the refund, credit, or offset (Amount Code 2) was issued. <b>The tax year must reflect the tax year for which the payment was made, not the tax year of Form 1099-G. The tax year must be in the four-position format of YYYY (e.g., 2007).</b> The valid range of years for the refund is 1997 through 2006.
548-551	Tax Year of Refund	4	
552-662	Blank	111	Enter blanks.
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for filing requirements. You may enter your routing and transit number (RTN) here. If this field is not utilized, enter blanks.  State income tax withheld is for the convenience of the filers. This information does not need to be reported to IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field.
723-734	State Income Tax Withheld	12	
735-746	Local Income	12	Local income tax withheld is for the convenience of the filers.

**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.**

Tax Withheld		This information does not need to be reported to IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field.
747-748	Code	2
749-750	Blank	2

If this payee record is to be forwarded to a state agency as part of the Combined Federal/State Filing Program, enter the valid state code from Part A, Sec. 12, Table 1. For those payers or states not participating in this program, enter blanks.

Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee “B” Record — Record Layout Positions 544-750 for Form 1099-G**

Blank	Trade or Business Indicator	Tax Year of Refund	Blank	Special Data Entries	State Income Tax Withheld
544-546	547	548-551	552-662	663-722	723-734
Local Income Tax Withheld		Combined Federal/State Code			Blank or CR/LF
735-746		747-748			749-750

**(11) Payee “B” Record — Record Layout Positions 544-750 for Form 1099-H**

Field	Position	Field Title	Length	Description and Remarks
	544-546	Blank	3	Enter blanks.
		Number of Months		<b>Required.</b> Enter the total number of months recipient is eligible for health insurance advance payments. Right-justify and blank fill any remaining position.
	547-548	Eligible	2	
	549-662	Blank	114	Enter blanks.
		Special Data		This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not utilized, enter blanks.
	663-722	Entries	60	
	723-748	Blank	26	Enter blanks.
	749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee “B” Record — Record Layout Positions 544-750 for Form 1099-H**

Blank	Number of Months Eligible	Blank	Special Data Entries	Blank	Blank or CR/LF
544-546	547-548	549-662	663-722	723-748	749-750

**(12) Payee “B” Record — Record Layout Positions 544-750 for Form 1099-INT**

Field	Position	Field Title	Length	Description and Remarks
	544	Second TIN Notice (Optional)	1	Enter “2” (two) to indicate notification by IRS twice within three calendar years that the payee provided an

**(12) Payee “B” Record — Record Layout Positions 544-750 for Form 1099-INT**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
			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.
587-662	Blank	76	Enter blanks.
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for filing requirements. You may enter your routing and transit number (RTN) here. If this field is not utilized, enter blanks.
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field.
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 IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field.
747-748	Combined Federal/State Code	2	If this payee record is to be forwarded to a state agency as part of the Combined Federal/State Filing Program, enter the valid state code from Part A, Sec. 12, Table 1. For those payers or states not participating in this program, enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee “B” Record — Record Layout Positions 544-750 for Form 1099-INT**

Second TIN Notice (Optional) 544	Blank 545-546	Foreign Country or U.S. Possession 547-586	Blank 587-662	Special Data Entries 663-722	State Income Tax Withheld 723-734
Local Income Tax Withheld	Combined Federal/State Code	Blank or CR/LF			

735-746

747-748

749-750

**(13) Payee “B” Record — Record Layout Positions 544-750 for Form 1099-LTC**

<b>Field</b>	<b>Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>						
	544-546	Blank	3	Enter blanks.						
	547	Type of Payment Indicator	1	Enter the appropriate indicator from the following table; otherwise, enter blanks.  <table border="1"> <thead> <tr> <th><i>Indicator</i></th> <th><i>Usage</i></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Per diem</td> </tr> <tr> <td>2</td> <td>Reimbursed amount</td> </tr> </tbody> </table>	<i>Indicator</i>	<i>Usage</i>	1	Per diem	2	Reimbursed amount
<i>Indicator</i>	<i>Usage</i>									
1	Per diem									
2	Reimbursed amount									
	548-556	Social Security Number of Insured	9	<b>Required.</b> Enter the Social Security Number of the insured.						
	557-596	Name of Insured	40	<b>Required.</b> Enter the name of the insured.						
	597-636	Address of Insured	40	<b>Required.</b> Enter the address of the insured. 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 <b>must not</b> contain any data other than payee’s address.						
<b>For U.S. addresses,</b> the payee city, state, and ZIP Code must be reported as a 40, 2, and 9-position field, respectively. <b>Filers must adhere to the correct format for the insured’s city, state, and ZIP Code.</b>										
<b>For foreign addresses,</b> filers may use the insured’s 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 in position 247 must contain a “1” (one).										
	637-676	City of Insured	40	<b>Required.</b> 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.						
	677-678	State of Insured	2	<b>Required.</b> Enter the valid U.S. Postal Service state abbreviations for states or the appropriate postal identifier (AA, AE, or AP) described in Part A, Sec. 14.						
	679-687	ZIP Code of Insured	9	<b>Required.</b> 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 the Foreign Country Indicator, located in						



position 247 of the “B” Record.

	Status of Illness Indicator (Optional)	1	Enter the appropriate code from the table below to indicate the status of the illness of the insured; otherwise, enter blank.
688			
			<b>Indicator Usage</b>
			1 Chronically ill
			2 Terminally ill
	Date Certified (Optional)	8	Enter the latest date of a doctor’s certification of the status of the insured’s illness. The format of the date is YYYYMMDD (e.g., January 5, 2007, would be 20070105). <b>Do not enter hyphens or slashes.</b>
689-696			
	Qualified Contract Indicator (Optional)	1	Enter a “1” (one) if benefits were from a qualified long-term care insurance contract; otherwise, enter a blank.
697			
698-722	Blank	25	Enter blanks.
	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to IRS. The payment amount must be right-justified and unused positions must be zero-filled.
723-734			
	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 IRS. The payment amount must be right-justified and unused positions must be zero-filled.
735-746			
747-748	Blank	2	Enter blanks.
749-750	Blank	2	Enter blank or carriage return/line feed (CR/LF) characters.

**Payee “B” Record — Record Layout Positions 544-750 for Form 1099-LTC**

Blank	Type of Payment Indicator	SSN of Insured	Name of Insured	Address of Insured	City of Insured	State of Insured	ZIP Code of Insured
544-546	547	548-556	557-596	597-636	637-676	677-678	679-687
Status of Illness Indicator (Optional)	Date Certified (Optional)	Qualified Contract Indicator (Optional)	Blank	State Income Tax Withheld	Local Income Tax Withheld	Blank	Blank or CR/LF
688	689-696	697	698-722	723-734	735-746	747-748	749-750

**(14) 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" (two) to indicate notification by 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 (See Note.)	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.
<b>Note: If reporting a direct sales indicator <i>only</i>, 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 will contain zeros.</b>			
548-662	Blank	115	Enter blanks.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field.
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 IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field.
747-748	Combined Federal/State Code	2	If this payee record is to be forwarded to a state agency as part of the Combined Federal/State Filing Program, enter the valid state code from Part A, Sec. 12, Table 1. For those payers or states not participating in this program, enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee "B" Record — Record Layout Positions 544-750 for Form 1099-MISC**

Second TIN Notice (Optional)	Blank	Direct Sales Indicator	Blank	Special Data Entries	State Income Tax Withheld	Local Income Tax Withheld
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544	545-546	547	548-662	663-722	723-734	735-746
Combined Federal/State Code 747-748			Blank or CR/LF 749-750			

**(15) Payee “B” Record — Record Layout Positions 544-750 for Form 1099-OID**

Field Position	Field Title	Length	Description and Remarks
544	Second TIN Notice (Optional)	1	Enter “2” (two) to indicate notification by 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.
547-585	Description	39	<b>Required.</b> 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 ( <b>must be 4-digit year</b> ) of maturity (e.g., NYSE XYZ 12/2007). Show the name of the issuer if other than the payer. If fewer than 39 characters are required, left-justify information and fill unused positions with blanks.
586-662	Blank	77	Enter blanks.
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not utilized, enter blanks.
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field.
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 IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field.
747-748	Combined Federal/State Code	2	If this payee record is to be forwarded to a state agency as part of the Combined Federal/State Filing Program, enter the valid state code from Part A, Sec. 12, Table I. For those payers or states not participating in this program, enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF)

characters.

**Payee “B” Record — Record Layout Positions 544-750 for Form 1099-OID**

Second TIN Notice (Optional)  544	Blank 545- 546	Description  547-585	Blank 586- 662	Special Data Entries  663-722	State Income Tax Withheld  723-734
Local Income Tax Withheld 735-746	Combined Federal/State Code 747-748			Blank or CR/LF 749-750	

**(16) Payee “B” Record — Record Layout Positions 544-750 for Form 1099-PATR**

Field Position	Field Title	Length	Description and Remarks
544	Second TIN Notice (Optional)	1	Enter “2” (two) to indicate notification by IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination; otherwise, enter a blank.
545-662	Blank	118	Enter blanks.
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for filing requirements. If field is not utilized, enter blanks.
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field.
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 IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field.
747-748	Combined Federal/State Code	2	If this payee record is to be forwarded to a state agency as part of the Combined Federal/State Filing Program, enter the valid state code from Part A, Sec. 12, Table 1. For those payers or states not participating in this program, enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee “B” Record — Record Layout Positions 544-750 for 1099-PATR**

Second TIN Notice	Blank	Special Data	State Income Tax Withheld	Local Income Tax Withheld	Combined Federal/State	Blank or CR/LF
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(Optional)		Entries			Code	
544	545-662	663-722	723-734	735-746	747-748	749-750

**(17) Payee “B” Record — Record Layout Positions 544-750 for Form 1099-Q**

Field Position	Field Title	Length	Description and Remarks								
544-546	Blank	3	Enter blanks.								
547	Trustee to Trustee Transfer Indicator	1	<b>Required.</b> Enter a “1” (one) if reporting a trustee to trustee transfer; otherwise, enter a blank.								
548	Type of Tuition Payment	1	<b>Required.</b> Enter the appropriate code from the table below to indicate the type of tuition payment; otherwise, enter a blank.								
			<table border="0"> <tr> <td style="text-align: center;"><b>Indicator</b></td> <td style="text-align: center;"><b>Usage</b></td> </tr> <tr> <td style="text-align: center;">1</td> <td>Private program payment</td> </tr> <tr> <td style="text-align: center;">2</td> <td>State program payment</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Coverdell ESA contribution</td> </tr> </table>	<b>Indicator</b>	<b>Usage</b>	1	Private program payment	2	State program payment	3	Coverdell ESA contribution
<b>Indicator</b>	<b>Usage</b>										
1	Private program payment										
2	State program payment										
3	Coverdell ESA contribution										
549	Designated Beneficiary	1	<b>Required.</b> Enter a “1” (one) if the recipient is not the designated beneficiary; otherwise, enter a blank.								
550-662	Blank	113	Enter blanks.								
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not utilized, enter blanks.								
723-748	Blank	26	Enter blanks.								
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.								

**Payee “B” Record — Record Layout Positions 544-750 for Form 1099-Q**

Blank	Trustee to Trustee Transfer Indicator	Type of Tuition Payment	Designated Beneficiary	Blank	Special Data Entries	Blank	Blank or CR/LF
544-546	547	548	549	550-662	663-722	723-748	749-750

**(18) Payee “B” Record — Record Layout Positions 544-750 for Form 1099-R**

Field Position	Field Title	Length	Description and Remarks
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544

Blank

1

Enter a blank.

**Required.** Enter at least one distribution code from the table below. More than one code may apply. If only one code is necessary, it must be entered in position 545 and position 546 will be blank. When using Code P for an IRA distribution under section 408(d)(4) of the Internal Revenue Code, the filer may also enter Code 1, 2, 4, or J if applicable. Only three numeric combinations are acceptable, Codes 8 and 1, 8 and 2, and 8 and 4, on one return. These three combinations can be used only if both codes apply to the distribution being reported. If more than one numeric code is applicable to different parts of a distribution, report two separate "B" Records. Distribution Codes 3, 5, 6, 9, E, F, N, Q, R, S and T cannot be used with any other codes. Distribution Code G may be used with Distribution Code 4 only if applicable.

Distribution Code (For a detailed explanation of distribution codes, see the *2007 Instructions for Forms 1099-R and 5498*.) See **chart at the end of this record layout for a diagram of valid combinations of Distribution Codes.**

545-546

2

**Code Category**

- 1 \*Early distribution, no known exception (in most cases, under age 59<sup>1/2</sup>)
- 2 \*Early distribution, exception applies (Under age 59<sup>1/2</sup>)
- 3 \*Disability
- 4 \*Death
- 5 \*Prohibited transaction  
Section 1035 exchange (a tax-free exchange of life insurance, annuity, or endowment contracts)
- 6
- 7 \*Normal distribution
- 8 \*Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2007  
Cost of current life insurance protection (premiums paid by a trustee or custodian for current insurance protection)
- 9
- A May be eligible for 10-year tax option
- B Designated Roth account distribution
- D \*Excess contributions plus

	earnings/excess deferrals taxable in 2005
E	Excess annual additions under section 415/certain excess amounts under section 403(b) plans
F	Charitable gift annuity
G	Direct rollover and rollover contribution
J	Early distribution from a Roth IRA. (This code may be used with Code 8 or P.)
L	Loans treated as deemed distributions under section 72(p)
N	Recharacterized IRA contribution made for 2007
P	*Excess contributions plus earnings/excess deferrals taxable in 2006
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 59½, has died, or is disabled.)
R	Recharacterized IRA contribution made for 2006 (See Note.)
S	*Early distribution from a SIMPLE IRA in first 2 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.

**\*If reporting a traditional IRA, SEP, or SIMPLE distribution or a Roth conversion, use the IRA/SEP/SIMPLE Indicator of “1” (one) 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 “0’s” [zeros] in Payment Amount
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Field 2 of the Payee “B” Record.) Please make every effort to compute the taxable amount.

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.**

548 IRA/SEP/SIMPLE Indicator 1

**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 Field 1 (Gross Distribution) of the “B” Record. Refer to the 2007 Instructions for Forms 1099-R and 5498 for exceptions (Box 2a instructions).**

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.

549 Total Distribution Indicator (See Note.) 1

**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.**

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.

550-551 Percentage of Total Distribution 2

*Enter the first year a designated Roth contribution was made in YYYY format. If the date is unavailable, enter blanks.*

552-555 First Year of Designated Roth Contribution 4

556-662 Blank 107

*Enter blanks.*

663-722 Special Data Entries 60

This portion of the “B” Record may be used to record information for state or local



government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not utilized, enter blanks.

State income tax withheld is for the convenience of the filer. This information does not need to be reported to IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field.

Local income tax withheld is for the convenience of the filers. This information does not need to be reported to IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field.

If this payee record is to be forwarded to a state agency as part of the Combined Federal/State Filing Program, enter the valid state code from Part A, Sec. 12, Table 1. For those payers or states not participating in this program, enter blanks.

Enter blanks or carriage return/line feed (CR/LF) characters.

723-734 State Income Tax Withheld 12

735-746 Local Income Tax Withheld 12

747-748 Combined Federal/State Code 2

749-750 Blank 2

**FORM 1099-R DISTRIBUTION CODE CHART 2007**

**Payee "B" Record — Record Layout Positions 544-750 for Form 1099-R**

Blank	Distribution Code	Taxable Amount Not Determined Indicator	IRA/SEP/SIMPLE Indicator	Total Distribution Indicator	Percentage of Total Distribution		
544	545-546	547	548	549	550-551		
<i>First Year of Designated Roth Contribution</i>	<i>Blank</i>	Special Data Entries	State Income Tax Withheld	Local Income Tax Withheld	Combined Federal/State Code	Blank or CR/LF	
552-555		556-662	663-722	723-734	735-746	747-748	749-750

**(19) Payee "B" Record — Record Layout Positions 544-750 for Form 1099-S**

Field Position	Field Title	Length	Description and Remarks
544-546	Blank	3	Enter blanks.
547	Property or Services Indicator	1	<b>Required.</b> Enter “1” (one) if the transferor received or will receive property (other than cash and consideration treated as cash in computing gross proceeds) or services as part of the consideration for the property transferred. Otherwise, enter a blank.
548-555	Date of Closing	8	<b>Required.</b> Enter the closing date in the format YYYYMMDD (e.g., January 5, 2007, would be 20070105). <b>Do not enter hyphens or slashes.</b>
556-594	Address or Legal Description	39	<b>Required.</b> Enter the address of the property transferred (including city, state, and ZIP Code). If the address does not sufficiently identify the property, also enter a legal description, such as section, lot, and block. For timber royalties, enter “TIMBER.” If fewer than 39 positions are required, left-justify information and fill unused positions with blanks.
595-662	Blank	68	Enter blanks.
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not utilized, enter blanks.
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field.
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 IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field.
747-748	Blank	2	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee “B” Record — Record Layout Positions 544-750 for Form 1099-S**

Blank 544-	Property or Services Indicator 547	Date of Closing 548-555	Address or Legal Description 556-594	Blank 595-	Special Data Entries 663-722
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546			662
State Income Tax Withheld 723-734	Local Income Tax Withheld 735-746	Blank 747-748	Blank or CR/LF 749-750

**(20) Payee “B” Record — Record Layout Positions 544-750 for Form 1099-SA**

<b>Field</b>			
<b>Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
544	Blank	1	Enter a blank.
545	Distribution Code	1	<b>Required.</b> Enter the applicable code to indicate the type of payment.
			<b>Code</b> <b>Category</b>
		1	Normal distribution
		2	Excess contribution
		3	Disability
		4	Death distribution other than code 6 (This includes distributions to a spouse, nonspouse, or estate beneficiary in the year of death and to an estate after the year of death.)
		5	Prohibited transaction
		6	Death distribution <b>after year of death</b> to a nonspouse beneficiary. (Do not use for distribution to an estate.)
546	Blank	1	Enter a blank.
547	Medicare Advantage MSA Indicator	1	Enter “1” (one) if distributions are from a Medicare Advantage MSA. Otherwise, enter a blank.
548	HSA Indicator	1	Enter “1” (one) if distributions are from a HSA. Otherwise, enter a blank.
549	Archer MSA Indicator	1	Enter “1” (one) if distributions are from an Archer MSA. Otherwise, enter a blank.
550-662	Blank	113	Enter blanks.
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not utilized, enter blanks.
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field.

Local income tax withheld is for the convenience of the filers. This information does not need to be reported to IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field.

735-746	Local Income Tax Withheld	12
747-748	Blank	2
749-750	Blank	2

Enter blanks.

Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee “B” Record — Record Layout Positions 544-750 for Form 1099-SA**

Blank	Distribution Code	Blank	Medicare Advantage MSA Indicator	HSA Indicator	Archer MSA Indicator	Blank	Special Data Entries
544	545	546	547	548	549	550-662	663-722
State Income Tax Withheld 723-734		Local Income Tax Withheld 735-746		Blank 747-748		Blank or CR/LF 749-750	

**(21) Payee “B” Record — Record Layout Positions 544-750 for Form 5498**

Field Position	Field Title	Length	Description and Remarks
544-546	Blank	3	Enter blanks.
547	IRA Indicator (Individual Retirement Account)	1	<b>Required, if applicable.</b> Enter “1” (one) if reporting a Rollover (Amount Code 2), Recharacterized Contribution (Amount Code 4) or Fair Market Value (Amount Code 5) for an IRA. Otherwise, enter a blank.
548	SEP Indicator (Simplified Employee Pension)	1	<b>Required, if applicable.</b> Enter “1” (one) if reporting Rollover (Amount Code 2), Recharacterized Contribution (Amount Code 4) or Fair Market Value (Amount Code 5) for a SEP. Otherwise, enter a blank.
549	SIMPLE Indicator (Savings Incentive Match Plan for Employees)	1	<b>Required, if applicable.</b> Enter “1” (one) if reporting a Rollover (Amount Code 2), Recharacterized Contribution (Amount Code 4) or Fair Market Value (Amount Code 5) for a SIMPLE. Otherwise, enter a blank.
550	Roth IRA Indicator	1	<b>Required, if applicable.</b> Enter “1” (one) if reporting a Rollover (Amount Code 2), Recharacterized Contribution (Amount Code 4) or Fair Market Value (Amount Code 5) for a Roth IRA. Otherwise, enter a blank.
551	RMD Indicator	1	<b>Required.</b> Enter “1” (one) if reporting RMD for 2007. Otherwise, enter a blank.
552-662	Blank	111	Enter blanks.

This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not utilized, enter blanks. **(See Note.)**

663-722 Special Data Entries 60

**Note: For delayed contributions for U.S. Armed Forces, use the Special Data Entry field to report the year for which the contribution was made, the amount of the contribution and one of the indicators as outlined in the current Instructions for Forms 1099-R and 5498.**

723-746	Blank	24	Enter blanks.
	Combined		
747-748	Federal/State Code	2	If this payee record is to be forwarded to a state agency as part of the Combined Federal/State Filing Program, enter the valid state code from Part A, Sec. 12, Table 1. For those payers or states not participating in this program, enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee “B” Record — Record Layout Positions 544-750 for Form 5498**

Blank	IRA Indicator	SEP Indicator	SIMPLE Indicator	Roth IRA Indicator	RMD Indicator
544-546	547	548	549	550	551
Blank	Special Data Entries	Blank	Combined Federal/State Code	Blank or CR/LF	
552-662	663-722	723-746	747-748	749-750	

**(22) Payee “B” Record — Record Layout Positions 544-750 for Form 5498-ESA**

Field Position	Field Title	Length	Description and Remarks
544-662	Blank	119	Enter blanks.
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not utilized, enter blanks.
723-748	Blank	26	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee “B” Record — Record Layout Positions 544-750 for Form 5498-ESA**

Blank	Special Data Entries	Blank	Blank or CR/LF
544-662	663-722	723-748	749-750

**(23) Payee “B” Record — Record Layout Positions 544-750 for Form 5498-SA**

Field Position	Field Title	Length	Description and Remarks
544-546	Blank	3	Enter blanks.
	Medicare Advantage MSA		
547	Indicator	1	Enter "1" (one) for Medicare Advantage MSA. Otherwise, enter a blank.
548	HSA Indicator	1	Enter "1" (one) for HSA. Otherwise, enter a blank.
	Archer MSA		
549	Indicator	1	Enter "1" (one) for Archer MSA. Otherwise, enter a blank.
550-662	Blank	113	Enter blanks.
	Special Data		This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not utilized, enter blanks.
663-722	Entries	60	
723-748	Blank	26	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee "B" Record — Record Layout Positions 544-750 for Form 5498-SA**

Blank	Medicare Advantage MSA Indicator	HSA Indicator	Archer MSA Indicator	Blank	Special Data Entries	Blank	Blank or CR/LF
544-546	547	548	549	550-662	663-722	723-748	749-750

**(24) 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	<b>Required.</b> Enter the applicable type of wager code from the table below.
		<i>Code</i>	<i>Category</i>
		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	Bingo

		7	Slot machines
		8	Any other type of gambling winnings
			<b>Required.</b> Enter the date of the winning transaction in the format YYYYMMDD (e.g., January 5, 2007, would be 20070105). <b>Do not enter hyphens or slashes.</b> This is not the date the money was paid, if paid after the date of the race (or game).
548-555	Date Won	8	
			<b>Required.</b> 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.
556-570	Transaction	15	
			If applicable, enter the race (or game) relating to the winning ticket; otherwise, enter blanks.
571-575	Race	5	
			If applicable, enter the initials or number of the cashier making the winning payment; otherwise, enter blanks.
576-580	Cashier	5	
			If applicable, enter the window number or location of the person paying the winning payment; otherwise, enter blanks.
581-585	Window	5	
			For other than state lotteries, enter the first identification number of the person receiving the winnings; otherwise, enter blanks.
586-600	First ID	15	
			For other than state lotteries, enter the second identification number of the person receiving the winnings; otherwise, enter blanks.
601-615	Second ID	15	
616-662	Blank	47	Enter blanks.
			This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not utilized, enter blanks.
663-722	Special Data Entries	60	
			State income tax withheld is for the convenience of the filers. This information does not need to be reported to IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries field.
723-734	State Income Tax Withheld	12	
			Local income tax withheld is for the convenience of the filers. This information does not need to be reported to IRS. The payment amount must be right-justified and unused positions must be zero-filled. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries field.
735-746	Local Income Tax Withheld	12	
747-748	Blank	2	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

**Payee “B” Record — Record Layout Positions 544-750 for Form W-2G**

Blank | Type of Wager Code | Date Won | Transaction | Race | Cashier | Window | First ID

544-546		547	548-555	556-570	571-575	576-580	581-585	586-600
Second ID	Blank	Special Data Entries	State Income Tax Withheld	Local Income Tax Withheld	Blank	Blank or CR/LF		
601-615	616-662	663-722	723-734	735-746	747-748	749-750		

## Sec. 7. End of Payer “C” Record — General Field Descriptions and Record Layout

**.01** 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. The “C” Record must follow the last “B” Record for each type of return for each payer.

**.02** For each “A” Record and group of “B” Records on the file, there must be a corresponding “C” Record.

**.03** The End of Payer “C” Record is a fixed length of 750 positions. The control fields are each 18 positions in length.

### Record Name: End of Payer “C” Record

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	<b>Required.</b> Enter “C”.
2-9	Number of Payees	8	<b>Required.</b> 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.
16-33	Control Total 1	18	
34-51	Control Total 2	18	
52-69	Control Total 3	18	<b>Required.</b> Accumulate totals of any payment amount fields in the “B” Records into the appropriate control total fields of the “C” Record. <b>Control totals must be right-justified and unused control total fields zero-filled.</b> All control total fields are 18 positions in length. Each payment amount must contain U.S. dollars and cents. The right-most two positions represent cents in the payment amount fields. <b>Do not enter dollar signs, commas, decimal points, or negative payments, except those items that reflect a loss on Form 1099-B or 1099-Q.</b> Positive and negative amounts are indicated by placing a “+” (plus) or “-” (minus) sign in the left-most position of the payment amount field.
70-87	Control Total 4	18	
88-105	Control Total 5	18	
106-123	Control Total 6	18	
124-141	Control Total 7	18	



**Record Name: End of Payer “C” Record**

Field Position	Field Title	Length	Description and Remarks
142-159	Control Total 8	18	
160-177	Control Total 9	18	
178-195	Control Total A	18	
196-213	Control Total B	18	
214-231	Control Total C	18	
232-249	Control Total D	18	
250-267	Control Total E	18	
268-499	Blank	232	Enter blanks.
500-507	Record Sequence Number	8	<b>Required.</b> 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 your file and you can have only one “T” record in a file. Each record, thereafter, must be incremented 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 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.

**End of Payer “C” Record — Record Layout**

Record Type	Number of Payees	Blank	Control Total 1	Control Total 2	Control Total 3	Control Total 4	Control Total 5	Control Total 6
1	2-9	10-15	16-33	34-51	52-69	70-87	88-105	106-123
Control Total 7	Control Total 8	Control Total 9	Control Total A	Control Total B	Control Total C	Control Total D	Control Total E	Blank
124-141	142-159	160-177	178-195	196-213	214-231	232-249	250-267	268-499
Record Sequence Number	Blank	Blank or CR/LF						
500-507	508-748	749-750						

## Sec. 8. State Totals “K” Record — General Field Descriptions and Record Layout

**.01** The State Totals “K” Record is a summary for a given payer and a given state in the Combined Federal/State Filing Program, used **only** when state-reporting approval has been granted.

**.02** The “K” Record will contain the total number of payees and the total of the payment amount fields filed by a given payer for a given state. The “K” Record(s) must be written after the “C” Record for the related “A” Record. A file format diagram is located at the end of Part D.

**.03** The “K” Record is a fixed length of 750 positions. The control total fields are each 18 positions in length.

**.04** In developing the “K” Record, for example, if a payer used Amount Codes 1, 3, and 6 in the “A” Record, the totals from the “B” Records coded for this state would appear in Control Totals 1, 3, and 6 of the “K” Record.

**.05** There must be a separate “K” Record for **each state** being reported.

**.06** Refer to Part A, Sec. 12, for the requirements and conditions that **must** be met to file via this program.

### Record Name: State Totals “K” Record — Record Layout Forms 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-OID, 1099-PATR, 1099-R, and 5498

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	<b>Required.</b> Enter “K”.
2-9	Number of Payees	8	<b>Required.</b> Enter the total number of “B” Records being coded for this state. Right-justify information and fill unused positions with zeros.
10-15	Blank	6	Enter blanks.
16-33	Control Total 1	18	<b>Required.</b> Accumulate totals of any payment amount fields in the “B” Records for each state being reported into the appropriate control total fields of the appropriate “K” Record. Each payment amount must contain U.S. dollars and cents. The right-most two positions represent cents in the payment amount fields. <b>Control totals must be right-justified and unused control total fields zero-filled.</b> All control total fields are 18 positions in length.
34-51	Control Total 2	18	
52-69	Control Total 3	18	
70-87	Control Total 4	18	
88-105	Control Total 5	18	
106-123	Control Total 6	18	
124-141	Control Total 7	18	
142-159	Control Total 8	18	
160-177	Control Total 9	18	
178-195	Control Total A	18	
196-213	Control Total B	18	

**Record Name: State Totals “K” Record — Record Layout Forms 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-OID, 1099-PATR, 1099-R, and 5498**

Field Position	Field Title	Length	Description and Remarks
214-231	Control Total C	18	
232-249	Control Total D	18	
250-267	Control Total E	18	
268-499	Blank	232	Enter blanks.
	Record Sequence Number	8	<b>Required.</b> 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 your file and you can have only one “T” record in a file. Each record, thereafter, must be incremented 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 you reach the final record of the file, the “F” record.
500-507	Blank	199	Enter blanks.
	State Income Tax Withheld Total	18	State income tax withheld total is for the convenience of the filers. Aggregate totals of the state income tax withheld field in the Payee “B” Records; otherwise, enter blanks.
707-724	Blank	18	Enter blanks.
	Local Income Tax Withheld Total	18	Local income tax withheld total is for the convenience of the filer. Aggregate totals of the local income tax withheld field in the Payee “B” Records; otherwise, enter blanks.
725-742	Blank	4	Enter blanks.
	Combined Federal/State Code	2	<b>Required.</b> Enter the code assigned to the state which is to receive the information. (Refer to Part A, Sec. 12, Table 1.)
747-748	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.
749-750			

**State Totals “K” Record — Record Layout Forms 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-OID, 1099-PATR, 1099-R, and 5498**

Record Type	Number of Payees	Blank	Control Total 1	Control Total 2	Control Total 3	Control Total 4	Control Total 5	Control Total 6
1	2-9	10-15	16-33	34-51	52-69	70-87	88-105	106-123
Control Total 7	Control Total 8	Control Total 9	Control Total A	Control Total B	Control Total C	Control Total D	Control Total E	Blank
124-141	142-159	160-177	178-195	196-213	214-231	232-249	250-267	268-499
Record Sequence	Blank	State Income Tax Withheld	Local Income Tax Withheld	Blank	Combined Federal/State	Blank or CR/LF		

Number		Total	Total		Code	
500-507	508-706	707-724	725-742	743-746	747-748	749-750

## Sec. 9. End of Transmission “F” Record — General Field Descriptions and Record Layout

.01 The End of Transmission “F” Record is a summary of the number of payers/payees in the entire file.

.02 The “F” Record is a fixed record length of 750 positions.

.03 This record must be written after the last “C” Record (or last “K” Record, when applicable) of the entire file.

### Record Name: End of Transmission “F” Record

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	<b>Required.</b> Enter “F.”
2-9	Number of “A” Records	8	Enter the total number of Payer “A” Records in the entire file (right-justify and zero-fill) or enter all 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 information and fill unused positions with zeros. If you have entered this total in the “T” Record, you may leave this field blank.
58-499	Blank	442	Enter blanks.
500-507	Record Sequence Number	8	<b>Required.</b> 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 your file and you can have only one “T” record in a file. Each record, thereafter, must be incremented 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 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.

**Record Name: End of Transmission "F" Record**

**Field**  
**Position Field Title Length Description and Remarks**

**End of Transmission "F" Record — Record Layout**

Record Type	Number of "A" Records	Zero	Blank	Total Number of Payees	Blank	Record Sequence Number	Blank	Blank or CR/LF
1	2-9	10-30	31-49	50-57	58-499	500-507	508-748	749-750