



Publication 1220

Specifications for Electronic Filing of Forms
1097, 1098, 1099, 3921, 3922, 5498, and W-2G

For Tax Year 2021

First Time Filers Quick Reference Guide

The law requires any corporation, partnership, employer, estate and/or trust, who is required to file 250 or more information returns, Forms 1097, 1098 Series, 1099 Series, 3921, 3922, 5498 Series, and W-2G, for any calendar year, **must** file electronically via the Filing Information Returns Electronically (FIRE) System using a Transmitter Control Code (TCC). The Internal Revenue Service (IRS) encourages filers who have less than 250 information returns to file electronically as well.

A new online Information Returns (IR) Application for Transmitter Control Code (TCC) is available on the Filing Information Returns Electronically (FIRE) webpage located at <https://www.irs.gov/e-file-providers/filing-information-returns-electronically-fire>. This new application replaces both the Form 4419, Application For Filing Information Returns Electronically and Fill-in Form 4419 on the FIRE System.

New users will be required to authenticate their identities and create a new account through IRS Secure Access prior to completing the new online IR Application for TCC.

If a new user already has an existing Secure Access Account, (i.e., e-Services, Get Transcript, Online Payment Agreement, etc.) they are ready to create their new IR Application for TCC.

New users without a Secure Access Account should review [Secure Access: How to Register for Certain Online Self-Help Tools](#).

If you already have a TCC assigned for filing information returns and don't have any changes to your current TCC information, you will continue to use it. There are no actions you need to take.

Note: Information returns cannot be filed using a TCC received for Affordable Care Act (ACA) filing, Electronic Filing Identification Number (EFIN), etc.

Submit an IR Application for TCC by November 1st of the year before information return(s) are due to ensure you're ready to electronically file. Allow 45 days for processing. An IR Application for TCC received after November 1st may not be processed in time to meet your electronic filing needs. All IR Applications for TCC are subject to review before the approval to transmit returns electronically is granted and may require additional documentation at the request of the IRS. Applications approved will be assigned a TCC. Notice of the assigned TCC will be sent by U.S. Postal Service to the mailing address provided on your IR Application for TCC. You can also view the assigned TCC on the summary screen of your online application. If the IRS finds the electronically transmitted documents are invalid, the IRS has the authority to revoke the TCC and stop the release of files. Refer to [Part B. Sec. 1, Information Returns \(IR\) Application for Transmitter Control Code \(TCC\)](#).

File Format – The format must conform to the specifications found in [Part C. Record Format Specifications and Record Layouts](#). To transmit files electronically through FIRE, you must have software, a service provider, or an in-house programmer that will create the file in the proper format per the requirements and record layouts in this publication. To find software providers, perform an internet search with the keywords, "Form 1099 software providers." We don't accept scanned or PDF documents.

Test Files – Filers are not required to submit a test file; however, the IRS encourages the submission of a test file for all new electronic filers to test hardware and software. Refer to [Part B. Sec. 7, Test Files](#). A test file is needed only when applying to participate in the Combined Federal/State Filing Program. Refer to [Part A. Sec. 12, Combined Federal/State Filing Program](#).

Note: The FIRE Production System and FIRE Test System do not communicate. You must create and keep a separate account for each FIRE System Account.

Common Problems - Review [Part B. Sec. 8, Common Problems](#), to avoid common FIRE Account processing or formatting errors before submitting your file. Only one Transmitter Control Code (TCC) is required if you're only filing Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G. The TCC is used to catalog files as they are received. The forms listed in Publication 1220 require a single TCC. There is no need to request an additional TCC.

Assistance - Contact the Technical Services Operation (TSO) Monday through Friday 8:30 a.m. – 5:30 p.m. ET.
Listen to all options before making your selection.

- 866-455-7438 (toll-free)
- 304-263-8700 (International) (Not toll-free)
- 304-579-4827 Telecommunications Device for the Deaf (TDD) (Not toll-free)

The following is a list of related instructions and forms for filing information returns electronically:

- [General Instructions for Certain Information Returns](#)
- [Form 8809](#), Application for Extension of Time To File Information Returns

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Part A. | Introduction and General Information

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Sec. 1 Introduction

This publication outlines the communication procedures and transmission formats for the following information returns:

- Form 1097-BTC, Bond Tax Credit
- Form 1098, Mortgage Interest Statement
- Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes
- Form 1098-E, Student Loan Interest Statement
- Form 1098-F, Fines, Penalties and Other Amounts
- Form 1098-Q, Qualifying Longevity Annuity Contract Information
- Form 1098-T, Tuition Statement
- Form 1099-A, Acquisition or Abandonment of Secured Property
- Form 1099-B, Proceeds From Broker and Barter Exchange Transactions
- Form 1099-C, Cancellation of Debt
- Form 1099-CAP, Changes in Corporate Control and Capital Structure
- Form 1099-DIV, Dividends and Distributions
- Form 1099-G, Certain Government Payments
- Form 1099-INT, Interest Income
- Form 1099-K, Payment Card and Third Party Network Transactions
- Form 1099-LS, Reportable Life Insurance Sale
- Form 1099-LTC, Long-Term Care and Accelerated Death Benefits
- Form 1099-MISC, Miscellaneous Information
- Form 1099-NEC, Nonemployee Compensation
- Form 1099-OID, Original Issue Discount
- Form 1099-PATR, Taxable Distributions Received From Cooperatives
- Form 1099-Q, Payments from Qualified Education Programs (Under Sections 529 & 530)
- Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
- Form 1099-S, Proceeds From Real Estate Transactions
- Form 1099-SA, Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
- Form 1099-SB, Seller's Investment in Life Insurance Contract
- Form 3921, Exercise of an Incentive Stock Option Under Section 422(b)
- Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan under Section 423(c)
- Form 5498, IRA Contribution Information
- Form 5498-ESA, Coverdell ESA Contribution Information
- Form 5498-SA, HSA, Archer MSA, or Medicare Advantage MSA Information
- Form W-2G, Certain Gambling Winnings

Sec. 2 Purpose

The purpose of this publication is to provide the specifications for filing Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G electronically with the IRS including the requirements and specifications for electronic filing under the Combined Federal/State Filing Program (CF/SF). Additionally, this publication provides specifications to submit an automatic 30-day extension of time to file certain information returns.

Note: Generally, boxes on paper forms correspond with fields used for the electronic file; however, if the form and field instructions don't match, the guidance in this publication supersedes form instructions. Electronic reporting of information returns eliminates the need for electronic filers to file paper documents with the IRS. Do not send copies of paper forms to the IRS for any forms filed electronically. This will result in duplicate filing and may result in penalty notices.

The FIRE System can accept multiple files for the same type of return. For example, if a company has several branches issuing Forms 1099-INT, it is not necessary to combine all the forms into one transmission. Each file can be sent separately. Do not transmit duplicate data.

Note: Issuers are responsible for providing statements to payees as outlined in the [General Instructions for Certain Information Returns](#).

Sec. 3 What's New for Tax Year 2021

Updates to Publication 1220 after August 31, 2021, are listed in [Part E. Exhibit 2, Publication 1220 Tax Year 2021 Revision Updates](#).

1. The Information Returns (IR) Application for Transmitter Control Code (TCC), FIRE Production System and FIRE Test System availability, alerts and any updates to the systems can be found on the [FIRE](#) webpage.
2. First Time Filers Quick Reference Guide – Added the new online Information Returns (IR) Application for Transmitter Control Code (TCC) and Secure Access.
3. Part A. | Introduction and General Information
 - Sec. 6 Filing Requirements, Retention Requirements and Due Dates – Deleted Note 2
 - .03 Due Dates – Updated IRS Electronic Filing and Recipient/Participant Copy due dates for Form 1099-MISC and Form 1099-NEC.
 - Sec. 7 Reporting Nonemployee Compensation in Tax Year 2021 – Updated Form 1099-NEC, Nonemployee Compensation is part of the Combined Federal/State Filing (CF/SF) Program.
4. Part B. | Data Communication
 - Sec. 1 Updated to new online Information Returns (IR) Application for Transmitter Control Code (TCC).
 - Sec. 9 Common Formatting Errors – Item 8, Issue – Updated amount code(s) in positions to 28-45.
5. Part C. | Format Specifications and Record Layouts
 - Sec. 2 Issuer “A” Record
 - Amount Codes - Increased Field Position 28-45, Length to 18.
 - Sec. 2 Issuer “A” Record, For Reporting Payments on Form 1099-DIV:
 - Amount Type – Added Section 897 Ordinary Dividends and added Amount Code H.
 - Amount Type – Added Section 897 Capital Gains and added Amount Code J.
 - Sec. 3 Payee “B” Record
 - General Information Records – Updated third bullet from 16 to 18 Payment Amount Fields.
 - Field Title Payment H – Updated Field Position 247-258, Field Title, Length and General Field Description.
 - Field Title Payment J – Updated Field Position 259-270, Field Title, Length and General Field Description.
 - Updated Blank field to Field Position 271-286.
 - Updated Foreign Country Indicator to Field Position 287.
 - Updated First Payee Name Line field to Field Position 288-327.
 - Updated Second Payee Name Line field to Field Position 328-367.
 - Record Layout Positions, Form 1098 – Updated Field Positions 749-750, General Field Description.
 - Record Layout Positions, Form 1098-Q - Updated Field Positions 749-750, General Field Description.
 - Record Layout Positions, Form 1099-NEC – Updated 545-546 to Blank, Updated 547 field to Direct Sales Indicator, Length and Description and Remarks Updated 548-722 field to Blank.
 - Sec. 4 End of Issuer “C” Record
 - Field Title Payment H – Updated Field Position 304-321, Field Title, Length and General Field Description.
 - Field Title Payment J – Updated Field Position 322-339, Field Title, Length and General Field Description.
 - Field Title 340-499 – Updated Length to 160.

Sec. 3 What's New for Tax Year 2021 (continued)

- Sec. 5 State Totals "K" Record
 - Field Title Payment H – Updated Field Position 304-321, Field Title, Length and General Field Description.
 - Field Title Payment J – Updated Field Position 322-339, Field Title, Length and General Field Description.
 - Field Title 340-499 – Updated Length to 160.

Sec. 4 Communicating with the IRS

TSO is available to issuers, transmitters, and employers at the numbers listed below. When you call, you'll be provided guidance to essential elements pertaining to technical aspects for the new IR Application for TCC, filing information returns through the FIRE System, self-help resources, and referrals to tax law topics on [IRS.gov](https://www.irs.gov). Below are some examples of essential elements:

- Form identification
- How to obtain a form
- Related publications for a form or topic
- Filing information returns electronically
- FIRE file status information and guidance

Contact TSO Monday through Friday 8:30 a.m. - 5:30 p.m. ET. **Listen to all options before making your selection.**

- 866-455-7438 (toll-free)
- 304-263-8700 (International) (Not toll-free)
- 304-579-4827 for Telecommunications Device for the Deaf (TDD) (Not toll-free)

The IRS address for filing information returns electronically is <https://fire.irs.gov/>. The address to send a test file electronically is <https://fire.test.irs.gov/>.

Questions regarding the filing of information returns and comments/suggestions regarding this publication can be emailed to fire@irs.gov. When you send emails concerning specific file information, include the company name and the electronic file name or Transmitter Control Code (TCC). Do not include tax identification numbers (TINs) or attachments in email correspondence because electronic mail is not secure.

Sec. 5 Additional Resources

The following are additional resources and information available for information returns:

| Topic | Location |
|---|--|
| Electronic filing of Forms W-2 | <ul style="list-style-type: none"> • Social Security Administration (SSA) website at https://www.ssa.gov/ or call 800-772-6270 (toll-free) to obtain the number of the SSA Employer Service Liaison Officer for your area. |
| Filing Information Returns Electronically. Provides information on filing information returns electronically including transmissions, file preparation, file naming, file status, testing and more. | <ul style="list-style-type: none"> • Search for Filing Information Returns Electronically on https://www.irs.gov/. |
| Forms and Publications | <ul style="list-style-type: none"> • Forms, Instructions & Publications on https://www.irs.gov/. |
| Form 8508, Request for Waiver From Filing Information Returns Electronically | <ul style="list-style-type: none"> • Search Forms, Instructions & Publications on https://www.irs.gov/. |
| Form 8809, Application for Extension of Time to File Information Returns | <ul style="list-style-type: none"> • Apply online at https://fire.irs.gov/. After logging in, select "Extension of Time Request" from the Main Menu Options. • Search Forms, Instructions & Publications on https://www.irs.gov/. |
| GuideWire - receive notification of guidance issued by the IRS | <ul style="list-style-type: none"> • Subscribe at https://www.irs.gov/newsroom/subscribe-to-irs-guidewire. |
| Information Returns (IR) Application for Transmitter Control Code (TCC) | <ul style="list-style-type: none"> • Apply online at https://www.irs.gov/e-file-providers/filing-information-returns-electronically-fire. Select Create New Account. |
| Internal Revenue Bulletin (IRB) - The authoritative instrument for the distribution of all types of official IRS tax guidance; a weekly collection of these and other items of general interest to the tax professional community. | <ul style="list-style-type: none"> • Refer to https://www.irs.gov/irb/. |
| Mailing address for paper filing of information returns | <ul style="list-style-type: none"> • Search for General Instructions for Certain Information Returns on Forms, Instructions & Publications on https://www.irs.gov/. |
| Payee/recipient questions on how to report information return data | <ul style="list-style-type: none"> • Search the Help tab on https://www.irs.gov/ for assistance with individual taxpayer returns or account related issues. |
| Quick Alerts | <ul style="list-style-type: none"> • In search box, type "Quick Alerts"; and select "Subscribe To Quick Alerts" on https://www.irs.gov/. |

Sec. 6 Filing Requirements, Retention Requirements, and Due Dates

.01 Filing Requirements

For instructions regarding Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G, refer to the [General Instructions for Certain Information Returns](#). The instructions include additional information about filing requirements, paper filing, and line instructions.

Filers of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G may be required to file electronically. Treasury Regulation Section 301.6011-2 provides that any person, including a corporation, partnership, individual, estate, or trust, who is required to file 250 or more information returns, must file such returns electronically. The 250 or more requirement applies separately for each type of return and separately to each type of corrected return. If you're required to file electronically, and this requirement causes an undue hardship, see [Part A. Sec. 9, Form 8508, Request for Waiver from Filing Information Returns Electronically](#).

All filing requirements apply individually to each reporting entity as defined by its separate taxpayer identification number (TIN). For example, if a corporation with several branches or locations uses the same employer identification number (EIN), the corporation must count the total number of returns to be filed for that EIN and apply the filing requirements to each type of return accordingly.

Caution: If you're required to file 250 or more information returns of any one type; you must file electronically. The Taxpayer First Act of 2019, enacted July 1, 2019, authorized Treasury, and the IRS to issue regulations that reduce the 250-return requirement to 100-return requirement for 2021 tax year, and 10-return requirement for tax year 2022. If those regulations are issued and if they are effective for 2021 tax-year returns required to be filed in 2022, we will post an article at www.irs.gov explaining the change. Until regulations are issued, however, the number remains at 250, as reflected in this publication. If you're required to file electronically but fail to do so, and you don't have an approved waiver, you may be subject to a penalty. For more information, see part F in the [2021 General Instructions for Certain Information Returns](#).

.02 Retention Requirements

Issuers should keep a copy of information returns (or have the ability to reconstruct the data) for at least three years from the reporting due date with the following exceptions:

- Returns reporting federal withholding should be kept for four years.
- Keep a copy of Form 1099-C, Cancellation of Debt, for at least four years from the due date of the return.

Sec. 6 Filing Requirements, Retention Requirements, and Due Dates (continued)

.03 Due Dates

Forms 1097, 1098, 1099, 3921, 3922, and W-2G are filed on a calendar year basis. **Form 5498**, IRA Contribution Information, **Form 5498-ESA**, Coverdell ESA Contribution Information, and **Form 5498-SA**, HSA, Archer MSA, or Medicare Advantage MSA Information, are used to report amounts contributed during or after the calendar year but no later than April 15.

| Due Dates | | |
|---|-----------------------|---|
| Form | IRS Electronic Filing | Recipient/Participant Copy |
| 1097-BTC | March 31 | On or before the 15th day of the 2nd calendar month after the close of the calendar quarter (on or before May 15, August 15, November 15, and February 15 of the following year). |
| 1098 | March 31 | January 31 |
| 1099 | March 31 | January 31 February 15 for Forms 1099-B and 1099-S. This also applies to statements furnished as part of a consolidated reporting statement. |
| 1099-MISC | March 31 | January 31 February 15 for amounts reported in boxes 8 or 10 |
| 1099-NEC | January 31 | January 31 |
| 3921 | March 31 | January 31 |
| 3922 | March 31 | January 31 |
| 5498 | May 31 | January 31 – for FMV/RMD May 31 – for contributions |
| 5498-SA | May 31 | May 31 |
| 5498-ESA | May 31 | April 30 |
| W-2G | March 31 | January 31 |
| <p>Note: If any due date falls on a Saturday, Sunday, or legal holiday, the return or statement is considered timely if filed or furnished on the next business day.</p> | | |

Sec. 7 Reporting Nonemployee Compensation (NEC) for Tax Year 2021

Reporting Tax Year 2021 Nonemployee Compensation (NEC)

Use Form 1099-NEC to report nonemployee compensation.

A request for an extension of time to file can be submitted on paper Form 8809. Refer to **Part A Sec. 8,**

Extensions. Form 1099-NEC, Nonemployee Compensation is part of the Combined Federal/State Filing (CF/SF)

Program. Reporting prior year Nonemployee Compensation (NEC)

Use Form 1099-MISC to report nonemployee compensation prior to tax year 2020.

Publication 1220 provides the record layouts to electronically file Form 1099-NEC and Form 1099-MISC.

Sec. 8 Extensions

A 30-day automatic extension of time to file certain information returns may be submitted by creating and transmitting an electronic file or fill-in form on the **FIRE** webpage, or submitting a paper **Form 8809**, Application for Extension of Time To File Information Returns.

Additional information can be found on the FIRE webpage located at <https://www.irs.gov/e-file-providers/filing-information-returns-electronically-fire>.

Refer to **Part D. Extension of Time.**

Sec. 9 Form 8508, Request for Waiver from Filing Information Returns Electronically

Information on **Form 8508**, Request for Waiver from Filing Information Returns Electronically refer to the FIRE webpage at <https://www.irs.gov/e-file-providers/filing-information-returns-electronically-fire>.

Sec. 10 Penalties Associated with Information Returns

Refer to **General Instructions for Certain Information Returns** for additional information on penalty specifications and guidelines.

Sec. 11 Corrected Returns

.01 General Information

If an information return was successfully processed by the IRS and you identify an error with the file after the IRS accepted the file and it is in "Good, Released" status, you need to file a corrected return. Do not file the Original file again as this may result in duplicate reporting. File only the returns that require corrections. Don't code information returns omitted from the Original file as corrections. If you omitted an information return, file it as an original return.

Note: The standard correction process will not resolve duplicate reporting. Complete all fields of the corrected return.

Treasury Regulation 301.6011-2 requires filers who are required to file 250 or more information returns for any calendar year to file the returns electronically. The 250 or more requirement applies separately for each type of form filed and separately for original and corrected returns. Example: If an issuer has 100 Forms 1099-A to correct, the returns can be filed on paper because they fall under the 250 threshold. However, if the issuer has 300 Forms 1099-B to correct, the forms must be filed electronically.

The issuer or transmitter must furnish corrected statements to recipients as soon as possible. If an issuer or transmitter discovers errors that affect a large number of recipients, contact the Technical Services Operation (TSO) Monday through Friday 8:30 a.m. – 5:30 p.m. ET. **Listen to all options before making your selection.**

- 866-455-7438 (toll-free)
- 304-263-8700 (International) (Not toll-free)
- 304-579-4827 Telecommunications Device for the Deaf (TDD) (Not toll-free)

Send corrected returns to the IRS and notify the recipients.

If corrected returns aren't filed electronically, they must be filed on official forms or acceptable substitute forms. For information on substitute forms, refer to [Publication 1179](#), General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns.

In general, corrected returns should be submitted for returns filed within the last three calendar years with the following exceptions:

- Backup withholding was imposed under Internal Revenue Code Section 3406 - four calendar years
- Form 1099-C, Cancellation of Debt - four calendar years

.02 Error in Reporting the Issuer

If an error is discovered in reporting the issuer's (not recipient) name and/or TIN, the issuer should write a letter to the IRS with the following information:

- Name and address of issuer
- Type of error (include the incorrect issuer's name/TIN reported)
- Tax year
- Correct issuer's TIN
- TCC
- Type of return
- Number of payees
- Filing method, paper or electronic
- If federal income tax was withheld

Mail correspondence to:

Internal Revenue Service
230 Murall Drive, Mail Stop 4360
Kearneysville, WV 25430

Sec. 11 Corrected Returns (continued)

.03 Specifications for Filing Corrected Returns Electronically

The record sequence for filing corrections is the same as for original returns. Refer to [Part C. Record Format Specifications and Record Layouts](#), for more information. Corrected returns may be included in the same transmission as original returns; however, separate 'A' Records are required.

The "B" Record provides a 20-character field for a unique issuer's Account Number for payee. The account number is required if there are multiple accounts for a recipient for whom more than one information return of the same type is being filed. This number will identify the incorrect return if more than one return is filed for a particular payee. Do not enter a TIN in this field. An issuer's account number for the payee may be a checking account number, savings account number, serial number, or any other number assigned to the payee by the issuer that will distinguish the specific account. This number must appear on the initial return and on the corrected return for the IRS to identify and process the correction properly.

Errors normally fall under one of the two categories listed. Next to each type of error is a list of instructions on how to file the corrected return. Review the charts that follow.

All corrections properly coded for the CF/SF will be made available to the participating states. Only send corrections which affect federal reporting or affect federal and state reporting. **Corrections that apply only to a state filing requirement should be sent directly to the state.**

.04 Corrections and Penalties

File corrected returns to comply with filing requirements. Refer to [General Instructions for Certain Information Returns](#) for information on penalty specifications and guidelines.

.05 Corrected Returns Procedures

There are numerous types of errors, and in some cases, more than one transaction may be needed to correct the initial error. Review the "One-transaction Correction" and "Two-transaction Correction" tables below before transmitting a corrected file.

Note: Some software does not support the correction process. Please contact your software provider for more information.

| One-transaction Correction | |
|---|---|
| If ... | Then ... |
| <p>The original return was filed with one or more of the following error types:</p> <ul style="list-style-type: none"> a. Incorrect payment amount codes in the Issuer "A" Record. b. Incorrect payment amounts in the Payee "B" Record. c. Incorrect code in the distribution code field in the Payee "B" Record. d. Incorrect payee indicator. (Payee indicators are non-money amount indicator fields found in the specific form record layouts of the Payee "B" Record between field positions 544-748). e. Return should not have been filed. <p>Note: To correct a TIN and/or payee name, follow the instructions under Two-transaction Correction.</p> | <p>Follow the steps below for one-transaction correction:</p> <ol style="list-style-type: none"> 1. Prepare a new file. The first record on the file will be the Transmitter "T" Record. 2. Make a separate "A" Record for each type of return and each issuer being reported. Issuer information in the "A" Record must be the same as it was in the original submission. 3. The Payee "B" Records must show the correct record information as well as a Corrected Return Indicator Code of "G" in field position 6. 4. Corrected returns using "G" coded "B" Records may be on the same file as original returns; however, separate "A" Records are needed. 5. Prepare a separate "C" Record for each type of return and each issuer being reported. 6. The last record of the file must be the End of Transmission "F" Record. |

Sec. 11 Corrected Returns (continued)

Sample File layout for One-transaction Corrections

| | | | | | |
|------------------------------|-------------------------|-------------------------------------|-------------------------------------|--------------------------------|--------------------------------------|
| Transmitter "T" Record | Issuer "A" Record | "G" coded Payee "B" Record | "G" coded Payee "B" Record | End of Issuer "C" Record | End of Transmission "F" Record |
|------------------------------|-------------------------|-------------------------------------|-------------------------------------|--------------------------------|--------------------------------------|

Two separate transactions using both the "G" and "C" codes are required to submit a Two-transaction Correction.

Note: Do not use this correction process for payment amount corrections.

| Two-transaction Correction | |
|--|---|
| <p>If ... The original return was filed with one or more of the following error types:</p> <ul style="list-style-type: none"> a. No payee TIN (SSN, EIN, ITIN, QI-EIN, ATIN) b. Incorrect payee TIN c. Incorrect payee name d. Wrong type of return indicator | <p>Then ... Follow the steps below for two-transaction correction:</p> <p>Transaction 1:</p> <ol style="list-style-type: none"> 1. Prepare a new file. The first record on the file will be the Transmitter "T" Record. 2. Make a separate "A" Record for each type of return and each issuer being reported. The information in the "A" Record will be exactly the same as it was in the original submission. (See Note below) 3. The Payee "B" Records must contain exactly the same information as submitted previously. Exception: Insert a Corrected Return Indicator Code of "G" in field position 6 of the "B" Records and enter "0" (zeros) in all payment amounts. (See Note below) 4. Corrected returns using "G" coded "B" Records may be on the same file as those returns filed with a "C" code; however, separate "A" Records are needed. 5. Prepare a separate "C" Record for each type of return and each issuer being reported. <p>Note: Although the "A" and "B" Records will be exactly the same as the original submission, the Record Sequence Number will be different because this is a counter number and is unique to each file. For Form 1099-R corrections, if the amounts are zeros, certain indicators will not be used.</p> <p>Then . . . Follow the steps below for two-transaction correction:</p> <p>Transaction 2:</p> <ol style="list-style-type: none"> 1. Make a separate "A" Record for each type of return and each issuer being reported. 2. The Payee "B" Records must show the correct information as well as a Corrected Return Indicator Code of "C" in field position 6. Corrected returns filed with the IRS using "C" coded "B" Records may be on the same file as those returns submitted with "G" codes; however, separate "A" Records are needed. 3. Prepare a separate "C" Record for each type of return and each issuer being reported. 4. The last record on the file must be the End of Transmission "F" Record. |

Sec. 11 Corrected Returns (continued)

Sample File layout for Two-transaction Correction

| | | | | | |
|------------------------------|-------------------------|-------------------------------------|-------------------------------------|--------------------------------|----------------------------|
| Transmitter "T" Record | Issuer "A" Record | "G" coded Payee "B" Record | "G" coded Payee "B" Record | End of Issuer "C" Record | Issuer "A" Record |
| | | "C" coded Payee "B" Record | "C" coded Payee "B" Record | End of Issuer "C" Record | Transmission "F" Record |

Note: If a filer is reporting "G" coded, "C" coded, and/or "Non-coded" (original) returns on the same file, each category must be reported under separate "A" Records. Although the "A" Record will be exactly the same as the original submission, the Record Sequence Number may be different because this is a counter number and is unique to each file. For Form 1099-R corrections, if the amounts are zeros, certain indicators will not be used.

Sec. 12 Combined Federal/State Filing (CF/SF) Program

.01 General Information

The Combined Federal/State Filing (CF/SF) Program was set up to simplify information returns filing for issuers. Through CF/SF, the IRS electronically sends information returns (original and corrected) to participating states.

The following information returns may be filed under the CF/SF Program:

- Form 1099-B, Proceeds from Broker and Barter Exchange Transactions
- Form 1099-DIV, Dividends and Distributions
- Form 1099-G, Certain Government Payments
- Form 1099-INT, Interest Income
- Form 1099-K, Payment Card and Third Party Network Transactions
- Form 1099-MISC, Miscellaneous Information
- Form 1099-NEC, Nonemployee Compensation
- Form 1099-OID, Original Issue Discount
- Form 1099-PATR, Taxable Distributions Received From Cooperatives
- Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
- Form 5498, IRA Contribution Information

.02 Participation in CF/SF Program

1. State Coordinator information:

State Coordinators must contact their IRS Government Liaison to request their state be added to or removed from the CF/SF program. Requests must be submitted by January 1st and the request will be implemented the following tax year. For example: To be added to or removed from the CF/SF program for tax year 2022, the request would need to be submitted by January 1, 2022. Refer to [Combined Federal/State Filing \(CFSF\) Program State Coordinator Information FAQs](#) on IRS.gov.

Note: Only state coordinators should contact the IRS Government Liaison.

2. Transmitter or issuer information:

Test Files: To request approval to participate, an electronic test file coded for this program must be submitted to the FIRE Test System at <https://fire.test.irs.gov>. Refer to the **FIRE** webpage for FIRE testing availability dates. If the test file is acceptable, an approval letter will be sent. There is no charge to use the CF/SF Program for approved participants. A test file is only required for the first year a filer participates in the program; however, it is highly recommended a test file be submitted every year. Records in the test and actual file must conform to current procedures. Participating in the CF/SF Program, the filer consents to the IRS disclosure of the return information to the state(s) indicated.

Within two days, the results of the electronic transmission(s) will be sent to the email address provided on the “Verify Your Filing Information” page in the FIRE Test System. If using email-filtering software, configure the software to accept email from fire@irs.gov and irs.e-helpmail@irs.gov. During peak filing periods, the timeframe for returning file results may be more than two days.

If the file is bad, the filer or transmitter must return to <https://fire.test.irs.gov> and select “Check File Status” to determine what errors are in the file. See **Part B. Sec. 4, Connecting to FIRE**. When a test file is bad, don’t send a replacement file, but continue to send test files until one of the following file statuses is received:

- Good, Federal Reporting
- Good, Federal/State Reporting

Transmitters can call the IRS with questions on the CF/SF Program. Refer to **Part A. Sec. 4, Communicating with the IRS** for contact information.

3. CF/SF Program General Information:

If a payee has a reporting requirement for more than one state, separate “B” Records must be created for each state. Issuers must prorate the amounts to figure out what should be reported to each state. Don’t report the total amount to each state.

Some participating states require separate notification the issuer is filing in this manner. The IRS acts as a forwarding agent only. It is the issuer’s responsibility to contact the appropriate state(s) for further information. Participating states and corresponding valid state codes are listed below in **Table 1, Participating States and Codes**. The appropriate code must be entered in fields requesting a CF/SF code. Do not use state abbreviations. Each state’s filing requirements are subject to change by the state. It is the issuer’s responsibility to contact the participating state(s) to verify their criteria. Upon submission of the files, the transmitter must be sure of the following:

- All records are correct.
- State Total “K” Record(s) for each state(s) being reported follows the “C” Record.
- Payment amount totals and the valid participating state code are included in the State Totals “K” Record(s).
- The last “K” Record is followed by an “A” Record (if there are more issuers to report) or an End of Transmission “F” Record (if this is the last record of the entire file).

Sec. 12 Combined Federal/State Filing (CF/SF) Program (continued)

The following table supplies codes for participating states in the CF/SF Program.

| Table 1: Participating States and Codes* | | | | | |
|---|-------------|---------------|-------------|----------------|-------------|
| State | Code | State | Code | State | Code |
| Alabama | 01 | Indiana | 18 | Montana | 30 |
| Arizona | 04 | Kansas | 20 | Nebraska | 31 |
| Arkansas | 05 | Louisiana | 22 | New Jersey | 34 |
| California | 06 | Maine | 23 | New Mexico | 35 |
| Colorado | 07 | Maryland | 24 | North Carolina | 37 |
| Connecticut | 08 | Massachusetts | 25 | North Dakota | 38 |
| Delaware | 10 | Michigan | 26 | Ohio | 39 |
| Georgia | 13 | Minnesota | 27 | Oklahoma | 40 |
| Hawaii | 15 | Mississippi | 28 | South Carolina | 45 |
| Idaho | 16 | Missouri | 29 | Wisconsin | 55 |
| *The codes listed apply to the CF/SF Program and may not correspond to state codes of agencies or programs outside of the IRS. | | | | | |

Sample File Layout for Combined Federal/State Filing Program

| | | | | | |
|------------------------------|--|--|--|--|--------------------------------|
| Transmitter "T" Record | Issuer "A" Record coded with 1 in position 6 | Payee "B" Record with state code 01 in positions 747-748 | Payee "B" Record with state code 06 in positions 747-748 | Payee "B" Record with no state code | End of Issuer "C" Record |
|------------------------------|--|--|--|--|--------------------------------|

| | | |
|--|--|--|
| State Total "K" Record for "B" Records coded 01 in positions 747-748 | State Total "K" Record for "B" Records coded 06 in positions 747-748 | Record End of Transmission "F" Record |
|--|--|--|

Sec. 13 State Abbreviation Codes and APO/FPO Addresses

.01 State Abbreviation Codes

The following state and U.S. territory abbreviations must be used when developing the state code part of the address fields. This table supplies state and territory abbreviations only and does not represent those states participating in the CF/SF Program.

| Table 2: State & U.S. Territory Abbreviations | | | | | |
|---|------|---------------------|------|---------------------|------|
| State | Code | State | Code | State | Code |
| Alabama | AL | Kentucky | KY | Ohio | OH |
| Alaska | AK | Louisiana | LA | Oklahoma | OK |
| American Samoa | AS | Maine | ME | Oregon | OR |
| Arizona | AZ | Maryland | MD | Pennsylvania | PA |
| Arkansas | AR | Massachusetts | MA | Puerto Rico | PR |
| California | CA | Michigan | MI | Rhode Island | RI |
| Colorado | CO | Minnesota | MN | South Carolina | SC |
| Connecticut | CT | Mississippi | MS | South Dakota | SD |
| Delaware | DE | Missouri | MO | Tennessee | TN |
| District of Columbia | DC | Montana | MT | Texas | TX |
| Florida | FL | Nebraska | NE | Utah | UT |
| Georgia | GA | Nevada | NV | Vermont | VT |
| Guam | GU | New Hampshire | NH | Virginia | VA |
| Hawaii | HI | New Jersey | NJ | U.S. Virgin Islands | VI |
| Idaho | ID | New Mexico | NM | Washington | WA |
| Illinois | IL | New York | NY | West Virginia | WV |
| Indiana | IN | North Carolina | NC | Wisconsin | WI |
| Iowa | IA | North Dakota | ND | Wyoming | WY |
| Kansas | KS | No. Mariana Islands | MP | | |

See [Part C. Record Format Specifications and Record Layouts](#) for more information on the required formatting for an address.

Filers must adhere to the city, state, and ZIP Code format for U.S. addresses in the “B” Record. This also includes American Samoa, Guam, Northern Mariana Islands, Puerto Rico, and U.S. Virgin Islands.

Sec. 13 State Abbreviation Codes and APO/FPO Addresses (continued)

.02 APO and FPO Addresses

When reporting APO/FPO addresses, use the following format:

EXAMPLE:

| | |
|--------------------|--|
| Recipient Name | PVT Willard J. Doe |
| Mailing Address | Company F, PSC Box100 167 Infantry REGT |
| Recipient City | APO (or FPO) |
| Recipient State | AE, AA, or AP* |
| Recipient ZIP Code | 098010100 |

*AE is the designation for ZIP codes beginning with 090-099, AA for ZIP code 340, and AP for ZIP codes 962-966.

Sec. 14 Definition of Terms

| ELEMENT | DESCRIPTION |
|---------------------------------|--|
| Correction | A correction is an information return filed by the filer/transmitter to correct an information return previously filed and successfully processed by the IRS but contained erroneous information. |
| EIN | A nine-digit employer identification number assigned by the IRS for business federal tax reporting purposes. |
| Replacement | A replacement is an information return file sent by the filer/transmitter to replace a file that received a bad file status due to errors encountered while processing the filer's Original file or Correction file. |
| In-house Programmer | An employee or a hired contract programmer. |
| Issuer Account Number for Payee | <p>Any number assigned by the issuer to the payee that can be used by the IRS to distinguish between information returns.</p> <ul style="list-style-type: none"> This number must be unique for each information return of the same type for the same payee. Refer to Part C. Payee "B" Record, Field Positions 21-40. If a payee has more than one reporting of the same document type, it is vital each reporting have a unique account number. For example, if an issuer has three separate pension distributions for the same payee and three separate Forms 1099-R are filed; three separate unique account numbers are needed. 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. Don't use the payee's TIN since this will not make each record unique. This information is critical when corrections are filed. This number will be provided with the backup withholding notification and may be helpful in identifying the branch or subsidiary reporting the transaction. The account number can be any combination of alpha, numeric, or special characters. |

Part B. | Data Communication

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Sec. 1 Information Returns (IR) Application for Transmitter Control Code (TCC)

.01 Information Returns (IR) Application for Transmitter Control Code (TCC)

All transmitters who file information returns electronically are required to request authorization to file electronically. To transmit files electronically through FIRE, you must use the new IR Application for TCC to obtain a TCC or if you have a previously assigned TCC to electronically file information returns you can use your existing TCC. Information returns cannot be filed using an ACA TCC or Electronic Filing Identification Number. You must also have software, a service provider, or an in-house programmer that will create the file in the proper format per the requirements and record layouts in this publication. **A scanned, or PDF copy will not be accepted**

Note: If you have an existing TCC and need to add another Form Type, or you need an additional TCC you must use the new online Information Returns (IR) Application for Transmitter Control Code (TCC). If you have no changes to your current TCC or Form Types, no action is necessary. The FIRE Fill-in 4419 form is no longer available.

Due Date: Submit your IR Application for TCC by November 1st of the year before information return(s) are due to ensure you're ready to electronically file. An IR Application for TCC received after November 1st may not be processed in time to meet your electronic filing needs. Allow 45 days for processing.

.02 Mandate to use the IR Application for TCC

If you're **new** to electronically transmitting information returns to the IRS, you must apply for one or more TCCs using the IR Application for TCC located on the [FIRE](#) webpage.

If you're an existing **Issuer or Transmitter** with a TCC to electronically file information returns no action is needed at this time.

If you need another form type or an additional TCC you'll need to complete the online IR Application for TCC. A single application can be used to apply for multiple information return form types.

If you're using a third-party to prepare and transmit your Information Returns to the IRS, you don't need to obtain a TCC.

Complete the IR Application for TCC if your firm or organization is not using a third-party to electronically transmit information returns. The IR Application for TCC contains two separate roles, Transmitter, or Issuer.

- **Transmitter:** A third-party sending the electronic information return data directly to the IRS on behalf of any business. **Note:** If you're transmitting returns for your own company, in addition to transmitting returns on behalf of another business, you don't need both the Transmitter and Issuer role. You can file all returns as a Transmitter.
- **Issuer:** A business filing their own information returns regardless of whether they are required to file electronically (transmit 250 or more of the same type of information return) or voluntarily file electronically.

Alert: If an organization requires more than one TCC for any given form type, a Responsible Official listed on the application must request the additional TCC through the IR Application for TCC.

Secure Access: How to Register for Certain Online Self-Help Tools

Before you can complete the IR Application for TCC, all Responsible Officials and Authorized Delegate, if applicable, in the business or organization must create an account using a rigorous two-factor authentication process called Secure Access. Two-factor authentication means you must have your credentials (username and password) plus a security code sent to your mobile phone or generated by your [IRS2Go](#) application each time you log in.

If you already have a Secure Access account established, you may proceed to the IR Application for TCC to apply for a TCC.

Each Responsible Official will need to sign the IR Application for TCC on the Application Submission page by accepting the Terms of Agreement box and entering their PIN created during the registration process.

Note: This PIN is different than your FIRE Account PIN. This PIN is created during the Username and Password creation.

Sec. 1 Information Returns (IR) Application for Transmitter Control Code (TCC)

- **Responsible Official** - Individuals with responsibility for or the authority over the electronic filing of information returns operation at the firm or organization location. The Responsible Official is also the first point of contact with the IRS who has authority to sign original/revised IR Application for TCC and is responsible for ensuring all requirements are adhered to. At least two Responsible Officials need to be listed on the application, except for a Sole Proprietor account then one Responsible Official may be listed.

All Responsible Officials will be required to sign the application. A Responsible Official can also be a contact on the application.

- **Contact** – Individuals who may be responsible for transmitting and/or are available for inquiries from the IRS. A minimum of 2 required Contacts and a maximum of 50 Contacts are allowed per application.
- **Authorized Delegate** – An Authorized Delegate is optional. An Authorized delegate is an individual given the responsibility by the Responsible Official to maintain, sign any revised application(s) and transmit returns. A maximum of 2 individuals can be listed as Authorized Delegates.

The application does not have to be completed in a single session. A tracking number is provided when the application is submitted or when the application is in “Saved” status.

Once the application pages are completed, all listed Responsible Officials must enter their PIN on the Application Submission page and submit the IR Application for TCC for processing.

Note: In certain situations, the information submitted may require further review by the IRS before a TCC can be issued. In these cases, the IRS will contact the Responsible Official for any additional information needed. Please allow 45 days for processing the application.

The IRS issues correspondence if additional documentation is required. Once a transmitter is approved to file electronically, it is not necessary to reapply unless:

- Issuer has discontinued filing electronically for three consecutive years.
- A new form type is needed.
- Additional TCC for the same form type is requested (i.e., Form 1099).

The IRS has the authority to revoke the TCC and terminate the release of transmitted files.

The IR Application for TCC, FIRE System availability and any updates can be found on the [FIRE](#) webpage.

.03 Application Approval/Completed

When your IR Application for TCC is approved and processed, a five-character alphanumeric TCC is assigned to your business. An approval letter will be sent via United States Postal Service (USPS) to the address listed when the IR Application for TCC was submitted, informing you of your TCC. Your TCC will also be available to view on the summary screen of the Applicant’s Online Application. Allow 45 days for processing. A TCC will not be issued over the phone or via email. If you don’t receive a TCC within 45 days, contact the IRS. Refer to [Part A. Sec. 4, Communicating with the IRS](#).

Depending on the forms selected on the application, one or more TCCs will be assigned. Each TCC will be issued in Production “P” and status of Active, Inactive or Dropped.

Electronically filed returns may not be transmitted through FIRE until a TCC has been assigned.

Reminder: You must have software that meets the requirements and record layouts in this publication or a service provider that will create the file in the proper format.

An IR Application for TCC is subject to review before approval to transmit information returns electronically is granted.

Sec. 1 Information Returns (IR) Application for Transmitter Control Code (TCC) (continued)

.04 Revise Current TCC Information

Transmitters should notify the IRS of any changes to their TCC information. Access the IR Application for TCC and make any necessary changes to your TCC.

Exception: A legacy Issuer/Transmitter will submit a paper Form 4419 to update the legal name, address or contact information on a previously approved Form 4419. A legacy Issuer/Transmitter is any user that did not receive their TCC through the new online Information Returns (IR) Application for Transmitter Control Code (TCC).

The chart below provides guidance on how to make changes/updates to your TCC when needed.

| How to Make Changes to Your TCC | |
|---|--|
| IF | THEN |
| Issuer/Transmitter does not have a TCC and is a new user | Complete the IR Application for TCC on the FIRE webpage. |
| Issuer/Transmitter completed the IR Application for TCC and wants to add, modify their application (additional Form Type or additional TCC address change, contacts change) | Complete the IR Application for TCC on the FIRE webpage. |
| A legacy Issuer/Transmitter needs an additional TCC. | Complete the IR Application for TCC on the FIRE webpage. Form 4419 is not acceptable. |
| A legacy Issuer/Transmitter needs to add a new Form Type. | Complete the IR Application for TCC on the FIRE webpage. Form 4419 is not acceptable. |
| A legacy Issuer/Transmitter has a need to change existing EIN. (new EIN business structure change) | Complete the IR Application for TCC on the FIRE webpage. Form 4419 is not acceptable. |
| A legacy Issuer/Transmitter needs to update legal name, address or contact information only. | Submit a paper Form 4419 to make legal name changes, address changes or contact information changes. Refer to Form 4419 Instructions . |

.05 Do I Need More than One TCC?

No. Only one Transmitter Control Code (TCC) is required if you're only filing Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G. The TCC is used to catalog files as they are received. The forms listed in Publication 1220 require a single TCC. There is no need to request an additional TCC.

For example, if you intend to file Forms 1099-INT, submit an IR Application for TCC. If later another type of form will be filed (Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G), use the TCC assigned to file Forms 1099-INT. Do not request an additional TCC.

Sec. 1 Information Returns (IR) Application for Transmitter Control Code (TCC) (continued)

An additional TCC is required for each of the following types of returns. Use the IR Application for TCC located on the [FIRE](#) homepage.

- Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding. Refer to [Publication 1187](#).
- Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips. Refer to [Publication 1239](#).
- Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits. Refer to [Publication 4810](#).

Note: The IRS encourages transmitters who file for multiple issuers to submit one application and use the assigned Transmitter Control Code (TCC) for all issuers. The purpose of the TCC is to identify the business acting as the transmitter of the file. As a transmitter you may transmit files for as many companies as you need under the one TCC. The information return data will be contained in the file itself. Some service bureaus will transmit files using their TCC, while others will require filers to obtain a TCC of their own.

.06 Deleted TCC

Your TCC will remain valid if you transmit information returns or request an extension of time to file information returns electronically through the FIRE System. Refer to [Part D. Extension of Time](#). If you don't use your TCC for three consecutive years, your TCC will be deleted. A deleted TCC cannot be reactivated. You'll need to submit a new IR Application for TCC located on the [FIRE](#) homepage.

Sec. 2 User ID, Password, and PIN Requirements

You must establish a FIRE Account before you can transmit files through the FIRE Systems (Production and Test). The system will prompt you to create your User ID, password, and a 10-digit Personal Identification Number (PIN). Each user should create their individual FIRE Account and login credentials. Multiple FIRE Accounts can be created under one TCC.

The FIRE Production System and the FIRE Test System are two different sites and do not communicate with each other. If you plan to send a production file and a test file, you'll need an account on each system.

User ID

You'll need to supply the name you intend to use as your User ID. If you wish to use special characters in your User ID, the following are allowed: `_`, `/`, `@`, `-`, period, comma, and space.

FIRE Password

FIRE passwords must be a minimum of 8 characters and are limited to a maximum of 20 characters. Passwords must contain at least 1 uppercase letter, 1 lowercase letter, 1 number and one of the following special characters `#?!@$%^&*.,-`, and cannot contain the User ID or Username. The FIRE System will require you to change your password every 90 days or at the first logon attempt after. The previous 24 passwords cannot be used.

For all passwords, it is the user's responsibility to remember the password and not allow the password to be compromised.

The password cannot be changed more than 1 time in a 24-hour period.

FIRE PIN

All FIRE Accounts must have a valid 10-digit PIN. If you fail to establish a valid PIN, you'll continue to receive prompts until you do. PINs are required to be 10 unique numbers. The FIRE System will **not** allow a PIN that:

- Consists of all the same numbers, example 1111111111
- Is sequential in ascending or descending order, examples 0123456789 or 9876543210.
- Contains alpha characters

Established accounts that don't meet the criteria will be prompted to update their PIN when they log into the FIRE System.

You must enter the PIN each time you electronically send an Original, Corrected, or Replacement file. Authorized agents or transmitters may enter their PIN; however, the issuer/filer is responsible for the accuracy of the returns and will be liable for penalties for failure to comply with filing requirements.

If you enter an incorrect PIN three consecutive times, you'll be locked out and not allowed to submit files for a 24-hour period.

If you're submitting files for more than one TCC, it is not necessary to create a separate User ID and password for each TCC.

Sec. 3 Secret Phrase

FIRE Accounts require the user to establish a secret phrase to assist in resetting passwords for FIRE System (Production and Test).

You'll be prompted to create a secret phrase at the same time you create your User ID, Password, and PIN. If you already have a FIRE System account (Production and Test) but don't have a secret phrase, you'll be prompted to create one the first time you log into the system. If you don't establish a valid secret phrase, you'll receive continual prompts until you do.

- At the 'Create FIRE System Account Secret Phrase' screen, all fields with an asterisk (*) are required fields.
- Your secret phrase must be 8 to 20 characters with one uppercase, one lowercase, one numeric, and one special character with no spaces. The following special characters are allowed: `#?!@$%^&.,'-`.
- Must not contain spaces.
- Secret phrase cannot contain the User ID or Username.
- Enter the validation code (CAPTCHA) exactly as shown in the text box and click 'Create'.
- If all data entered is valid, you'll receive the message, "Your Secret Phrase has been successfully created!"

Sec. 3 Secret Phrase (continued)

Resetting your FIRE Password - If you have a FIRE System account (Production and Test) with an established secret phrase and forgot your password, you may reset your password using your established secret phrase. The password cannot be changed more than 1 time in a 24-hour period.

- At the FIRE System Log on Screen, click on 'Forgot Password'.
- At the 'FIRE System Forgot Password' screen, enter all the required information and click 'Login'. You'll then be prompted to 'Change Your Password' with the specified criteria.

Once logged into the FIRE System, you have the option to 'Change Secret Phrase' if needed.

Note: If you exceed the number of allowed login attempts with the secret phrase, you'll be prompted to call TSO for a secret phrase reset.

Sec. 4 Connecting to FIRE

From the [FIRE](#) webpage:

You must enter your TCC, EIN and Business Name exactly as it currently appears in the FIRE System. Once you log in, your information will fill in automatically when you submit files.

| Connecting to the FIRE Systems | |
|---|--|
| 1st Time Connection to FIRE Production and Test Systems: | Returning User to FIRE Production and Test Systems: |
| <ul style="list-style-type: none"> • Click "Create New Account" • Fill out the registration form and click "Submit" • Create User ID • Create and verify password • Create and verify the SecretPhrase • Click "Create" • If the message "Account Created" is received, click "OK" • Create and verify the 10-digit self-assigned PIN • Click "Submit" • If the message "Your PIN has been successfully created!" is received, click "OK" • Read the bulletin(s) and/or click "Continue" <p>Note: If you're using SPAM filtering software, configure it to allow an email from fire@irs.gov and irs.e-helpmail@irs.gov.</p> | <ul style="list-style-type: none"> • Click "Log On" • Enter the TCC • Enter the EIN • Enter the Company Name • Enter the User ID (not case sensitive) • Enter the Password (case sensitive) • Read the bulletin(s) and/or select "Continue" <p style="text-align: center;">Password Criteria</p> <ul style="list-style-type: none"> • Must contain a minimum of 8 characters • Limited to a maximum of 20 characters • Must contain at least one special character #?!@\$%^&*.,- • Must contain at least one upper case letter (alpha character) • Must contain at least one lower case letter (alpha character) • Must contain at least one number (numeric character) • Passwords must be changed every 90 days; the previous 24 passwords cannot be used • Passwords cannot contain the User ID or Username |

Connecting to the FIRE Systems (continued)

Note: If you have a FIRE System account (Production and Test) with an established Secret Phrase and forgot your password, you may reset your password using your established Secret Phrase. Refer to [Part B. Sec. 3, Secret Phrase](#).

Uploading Files to FIRE

Filers may upload a file to the FIRE System by taking the following actions:

- After logging in, go to the Main Menu
- Select “Send Information Returns”
- Enter the TCC
- Enter the TIN
- “Submit”
- Verify and update company information as appropriate and/or click “Accept.” (The system will display the company name, address, city, state, ZIP code, telephone number, contact, and email address. This information is used to email the transmitter regarding the transmission.)
- Select one of the following:
 - Original file
 - Replacement file
 - Correction file
 - Test File (This option will only be available on the FIRE Test System at <https://fire.test.irs.gov/>).
- Enter the 10-digit PIN
- “Submit”
- “Browse” to locate the file and open it
- “Upload”

Note: When the upload is complete, the screen will display the total bytes received and display the name of the file just uploaded. We recommend you print the page for your records. If this page is not displayed on your screen, we probably did not receive the file. To verify, go to “Check File Status” option on the main menu. We received the file if the file name is displayed and the count is equal to ‘0’ and the results indicate, “Not Yet Processed.”

Sec. 4 Connecting to FIRE (continued)

Checking the Status of Your File

It is the transmitter's responsibility to check the status of submitted files. If you don't receive an email within two days or if you receive an email indicating the file is bad:

- Log into the FIRE System
- Select "Main Menu"
- Select "Check File Status." The default selection to the File Status drop down is, "**All Files.**" When "**All Files**" is selected, a valid date range is required. The date range cannot exceed three months.
- Enter the TCC
- Enter the TIN and "Search"

Note: During peak filing periods, the timeframe for returning file results may be more than two days.

File Status Results:

- **Good, Not Released** - The filer is finished with this file if the "Count of Payees" is correct. The file is automatically released after ten calendar days unless the filer contacts TSO within this timeframe.
- **Good, Released** - The file has been released for IRS processing.
- **Bad** - The file has errors. Click on the file name to view the error message(s), fix the errors, and resubmit the file timely as a "Replacement" file.
- **Not Yet Processed** - The file has been received, but results aren't available. Check back in a few days.

Sec. 5 Electronic Specifications

.01 FIRE System

The FIRE System is designed exclusively for electronic filing of Forms 1042-S, 1097, 1098, 1099, 3921, 3922, 5498, 8027, 8955-SSA and W-2G. Electronic files are transmitted through the FIRE Production System at <https://fire.irs.gov/>. The electronic filing of information returns is not affiliated with any other IRS electronic filing programs. Filers must obtain separate approval to participate in different programs.

The FIRE Production System does not provide fill-in forms, except for:

- **Form 8809**, Application for Extension of Time to File Information Returns

The FIRE System can accept multiple files for the same type of return. For example, if a company has several branches issuing Forms 1099-INT, it is not necessary to consolidate all the forms into one transmission. Each file may be sent separately. Don't transmit duplicate data.

Electronic reporting of information returns eliminates the need for electronic filers to send paper documents to the IRS. Don't send copies of the paper forms to the IRS for any forms filed electronically. This will result in duplicate filing.

.02 FIRE System Internet Security Technical Standards

FIRE System Internet Security Technical Standards are:

- HTTPS 1.1 Specification
- TLS 1.2 is implemented using SHA and RSA 1024 bits during the asymmetric handshake

Sec. 6 Electronic Submissions

.01 Electronic Submissions

The FIRE System is available for electronic submissions 24 hours a day. For dates of availability, refer to the [FIRE](#) webpage.

Standard ASCII code is required for all files. The time required to transmit files varies depending upon your type of connection to the internet.

The acceptable file size for the FIRE Systems cannot exceed one million records per file. The count is the total of the entire file determined by adding together the T, A, B, C, K and F Records. If the file exceeds the limit, the file will be rejected. We recommend you visit the [FIRE](#) webpage for the latest system status, updates, and alerts.

When sending electronic files larger than 10,000 records, data compression is encouraged. The time required to transmit a file can be reduced up to 95 percent by using compression.

- WinZip and PKZIP are the only acceptable compression packages. The IRS cannot accept self-extracting zip files or compressed files containing multiple files.

Transmitters may create files using self-assigned file name(s). However, the FIRE System will assign a unique filename. Record the FIRE filename from the "Check File Status" page as it is required when assistance is needed. The FIRE filename consists of:

- Submission type (Original, Correction, Replacement, and Test)
- TCC
- Four-digit sequence number. The sequence number will be increased for every file sent
- For example, if this is the first Original file for the calendar year and the TCC is 44444, the IRS assigned file name would be ORIG.44444.0001

Prior year data, original, and corrected, must be filed according to the requirements of this publication. Use the record format for the current year when submitting prior year data. Each tax year must be electronically filed in separate transmissions. However, use the actual year designation of the data in field positions 2-5 of the "T", "A", and "B" Records. Transmitter "T" Record Field position 6, Prior Year Data Indicator, must contain a "P." A separate transmission is required for each tax year. See [Part C. Record Format Specifications and Record Layouts](#).

.02 File Definitions

It is important to distinguish between the specific types of files:

- **Original file** – Contains information returns not previously reported to the IRS.
- **Correction file** – Contains corrections for information returns successfully processed by the IRS with a status of "Good, Released" and you then identified an error with the file. Correction files should only contain records that require a correction, not the entire original file.
- **Replacement file** – A Replacement file is sent when a "Bad" status is received. After the necessary changes have been made, transmit the entire file through the FIRE Production System as a Replacement file.
- **Test File** – Contains data formatted to the specifications in Publication 1220 and can only be sent through the FIRE Test System at <https://fire.test.irs.gov/>. **Don't transmit live data in the FIRE Test System.**

.03 Submission Responses

The results of your electronic transmission(s) will be sent to the email address that was provided on the “Verify Your Filing Information” screen within two business days after a file has been submitted. If using email filtering software, configure software to accept email from fire@irs.gov and irs.e-helpmail@irs.gov.

Note: Processing delays may occur during peak filing time frames and you may not get results within two business days. If a file is bad, the transmitter must return to <https://fire.irs.gov/> or <https://fire.test.irs.gov/> to identify the errors. At the main menu, select “Check File Status”.

If a file is "Bad", make necessary changes and resubmit as a Replacement file. You have 60 days from the original transmission date to send a good Replacement file.

Note: If an acceptable Replacement file is received within 60 days, the transmission date for the Original file will be used for penalty determination. Original files submitted after the due date or acceptable Replacement files sent beyond the 60 days may result in a late filing penalty.

If the file is good, it is released for mainline processing after ten calendar days from receipt.

You can contact TSO within the ten-day timeframe to stop processing. They are available Monday through Friday 8:30 a.m. – 5:30 p.m. ET. **Listen to all options before making your selection.**

- 866-455-7438 (toll-free)
- 304-263-8700 (International) (Not toll-free)
- 304-579-4827 Telecommunications Device for the Deaf (TDD) (Not toll-free)

When you call, you must indicate if you want the file ‘Closed’ or ‘Made Bad’ so you can send a Replacement file. You’ll need your TCC and employer identification number (EIN).

Sec. 7 Test Files

A test file is only required if you're participating in the CF/SF Program for the first time. The submission of a test file is recommended for all new electronic filers to test hardware and software. See [Part B. Sec. 4, Connecting to FIRE](#).

The test file must consist of a sample of each type of record:

- Transmitter "T" Record
- Use the Test Indicator "T" in field position 28 on the "T" Record
- Issuer "A" Record
- Multiple Payee "B" Records (at least eleven "B" Records per each "A" Record)
- End of Issuer "C" Record
- State Totals "K" Record(s) - if participating in the CF/SF Program.
- End of Transmission "F" Record

Note: See [Part C. Record Format Specifications and Record Layouts](#), for record formats.

The IRS will check the file to ensure it meets the specifications outlined in this publication. Current filers may send a test file to ensure the software reflects all required programming changes. However, not all validity, consistency, or math error tests will be conducted.

Provide a valid email address on the "Verify Your Filing Information" page. You'll be notified of your file acceptance by email within two days of transmission. When using email filtering software, configure software to accept email from fire@irs.gov and irs.e-helpmail@irs.gov.

It is the transmitter's responsibility to check the results of the submission. See [Part B. Sec. 4, Connecting to FIRE](#).

Note: During peak filing periods, the timeframe for returning file results may be more than two days.

The following results will be displayed:

- **Good, Federal Reporting** - The test file is good for federal reporting.
- **Good, Federal/State Reporting** - The file is good for the CF/SF Program.
- **Bad** - The test file contains errors. Click on the filename for a list of the errors.
- **Not Yet Processed** - The file has been received, but results aren't available. Please check back in a few days.

Sec. 8 Common Problems

| Item | Issue | Resolution |
|------|---|--|
| 1 | You have not received a file status email. | To receive emails concerning files, processing results, reminders, and notices, set the SPAM filter to receive email from fire@irs.gov and irs.e-helpmail@irs.gov. Check the File Status to ensure your information was transmitted. Check " Verify Your Filing Information " page in your FIRE Account to ensure the correct email address is displayed. |
| 2 | You don't know the status of your submission. | The results of a file are posted to the FIRE System within two days. If the correct email address was provided on the "Verify Your Filing Information" screen when the file was uploaded, an email will be sent regarding the File Status. If the results in the email indicate "Good, Not Released" and the "Count of Payees" is correct, the filer is finished with this file. If any other results are received, follow the instructions in the "Check File Status" option. If the file contains errors, get an online listing of the errors. If the file status is good, but the file should not be processed, filers should contact TSO within ten calendar days from the transmission of the file. You must state if you want the file made bad or closed. |
| 3 | You received a file status of "Bad." | If a file is "Bad", make necessary changes and resubmit as a Replacement file. You have 60 days from the original transmission date to send a good Replacement file. Note: If an acceptable Replacement file is received within 60 days, the transmission date for the Original file will be used for penalty determination. Original files submitted after the due date or an acceptable Replacement files sent beyond the 60 days may result in a late filing penalty. |
| 4 | You received an error that more than one file is compressed within the file. | Only compress one file at a time. For example, if there are ten uncompressed files to send, compress each file separately and send ten separate compressed files. |
| 5 | You resent your entire file as a Correction after only a few changes were made. | Only send those returns that need corrections, not the entire original file. See Part A. Sec. 11, Corrected Returns . |
| 6 | You received an error that the file is formatted as EBCDIC. | All files submitted electronically must be in standard ASCII code. |
| 7 | You receive a TCC/TIN mismatch error when entering your TCC/TIN combination in your FIRE Account. | Enter the TIN of the company assigned to the TCC. |
| 8 | Transmitter sent the wrong file. | Contact TSO Monday through Friday 8:30 a.m. - 5:30 p.m. ET. Listen to all options before making your selection. <ul style="list-style-type: none"> • 866-455-7438 (toll-free) • 304-263-8700 (International) (Not toll-free) • 304-579-4827 Telecommunications Device for the Deaf (TDD) (Not toll-free) <p>TSO may be able to stop the file before it is processed.</p> |

Sec. 8 Common Problems (continued)

| Item | Issue | Resolution |
|------|--|--|
| 9 | You sent a file that is in the "Good, Not Released" status and you want to send a different file in place of the previous one. | <p>Contact TSO Monday through Friday 8:30 a.m. - 5:30 p.m. ET to identify options available. TSO may be able to close the file or change the status to "Bad." Listen to all options before making your selection.</p> <ul style="list-style-type: none">• 866-455-7438 (toll-free)• 304-263-8700 (International) (Not toll-free)• 304-579-4827 Telecommunications Device for the Deaf (TDD) (Not toll-free) |
| 10 | You sent a file in PDF format. | <p>All files submitted electronically must be in standard ASCII code. If you have software that is supposed to produce this file, contact the software company to see if their software can produce a file in the proper format.</p> |

Sec. 9 Common Formatting Errors

| Item | Issue | Resolution |
|------|---|---|
| 1 | "C" Record contains Control Totals that don't equal the IRS total of "B" Records. | The "C" Record is a summary record for a type of return for a given issuer. The IRS compares the total number of payees and payment amounts in the "B" Records with totals in the "C" Records. The two totals must agree. Don't enter negative amounts except when reporting Forms 1099-B, 1099-OID, or 1099-Q. Money amounts must be numeric and right justified. Unused positions must be zero (0) filled. Don't use blanks in money amount fields. |
| 2 | You identified your file as a correction; however, the data is not coded with a "G" or "C" in position 6. | When a file is submitted as a Correction file, there must be a Corrected Return Indicator "G" or "C" in position 6 of the Payee "B" record. See Part A, Sec. 11, Corrected Returns . |
| 3 | "A" Record contains missing or invalid TIN in positions 12-20. | The issuer's TIN reported in positions 12-20 of the "A" Record must be a nine-digit number. Don't enter hyphens. The TIN and the First Issuer Name Line provided in the "A" Record must correspond. |
| 4 | "T" Record, "A" Record and/or "B" Record have an incorrect tax year in positions 2-5. | The tax year in the transmitter, issuer, and payee records must reflect the tax year of the information return being reported. For prior tax year data, there must be a "P" in position 6 of the Transmitter "T" Record. This position must be blank for current year. |
| 5 | "T" Record has a "T" (for Test) in position 28; however, your file was not sent as a test. | Remove the "T" from position 28 on the "T" record and resubmit as a replacement. CAUTION: Do not remove the "T" from position 1 of the "T" Record, only from position 28. |
| 6 | A percentage of your "B" Records contain missing and/or invalid TINs. | TINs entered in positions 12-20 of the Payee "B" records must consist of 9 numeric characters only. Don't enter hyphens. Incorrect formatting of TINs may result in a penalty. |
| 7 | A percentage of your Form 1099-R "B" Records have invalid or missing distribution codes. | When transmitting Form 1099-R, there must be a valid Distribution Code(s) in positions 545-546 of the Payee "B" Record(s). For valid codes and combinations, refer to, Form 1099-R Distribution Code Chart 2021, located in Part C. If only one distribution code is required, enter in position 545 and position 546 must be blank. A blank in position 545 is not acceptable. |
| 8 | "A" Record has an incorrect/invalid type of return and/or amount code(s) in positions 28-45. | The Amount Codes used in the "A" Record must correspond with the payment amount fields used in the "B" Record(s). The Amount Codes must be left justified and in ascending order. Unused positions must be blank filled. For example: If the "B" Record(s) show payment amounts in payment amount fields 2, 4, and 7, then the "A" Record must correspond with 2, 4, and 7 in the amount code fields. |

Part C. | Record Format Specifications and Record Layouts

INTENTIONALLY LEFT BLANK

File Format

Each record must be 750 positions.

"T" Record

Identifies the Transmitter of electronic file.

"B" Record

Identifies the Payee, the specific payment amounts and information pertinent to the form.

"K" Record

Summary of State(s) Totals (for CF/SF). Each state will have a separate "K" Record.

"A" Record

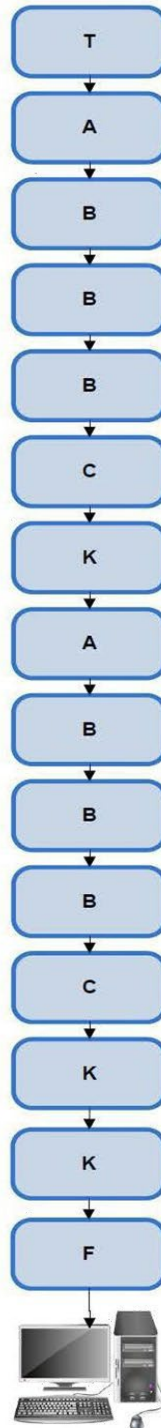
Identifies the Issuer (the institution or person making payments), the type of document being reported, and other miscellaneous information.

"C" Record

Summary of Payee "B" Records and money amounts for each issuer per type of return.

"F" Record

End of Transmission.



Sec. 1 Transmitter “T” Record General Field Descriptions

General Field Descriptions

The Transmitter “T” Record identifies the entity transmitting the electronic file. A Replacement file will be requested if the “T” Record is not present. See File Format Diagram located in [Part C. Record Format Specifications and Record Layouts](#).

- Transmitter “T” Record is the first record on each file and is followed by an Issuer “A” Record.
- All records must be a fixed length of 750 positions.
- Don’t use punctuation in the name and address fields.
- The Transmitter “T” Record contains critical information when necessary for the IRS to contact the transmitter.
- For all fields marked “Required,” the transmitter must provide the information described under General Field Description. 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 for the indicated length.
- All alpha characters entered in the “T” Record must be upper case, except an email address which may be case sensitive.

| Record Name: Transmitter “T” Record | | | |
|-------------------------------------|---------------------------------|--------|--|
| Field Position | Field Title | Length | General Field Description |
| 1 | Record Type | 1 | Required. Enter “T.” |
| 2-5 | Payment Year | 4 | Required. Enter “2021.” If reporting prior year data, report the year which applies (2020, 2019, etc.) and set the Prior Year Data Indicator in field position 6. |
| 6 | Prior Year Data Indicator | 1 | Required. Enter “P” only if reporting prior year data. Otherwise, enter a blank. Don’t enter a “P” if the tax year is 2021. The FIRE System accepts 2011 through 2020 for prior years. You cannot mix tax years within a file. |
| 7-15 | Transmitter’s TIN | 9 | Required. Enter the transmitter’s nine-digit taxpayer identification number (TIN). |
| 16-20 | Transmitter Control Code | 5 | Required. Enter the five-character alphanumeric Transmitter Control Code (TCC) assigned by the IRS. |
| 21-27 | Blank | 7 | Enter blanks. |
| 28 | Test File Indicator | 1 | Required for test files only. Enter a “T” if this is a test file. Otherwise, enter a blank. |
| 29 | Foreign Entity Indicator | 1 | Enter “1” (one) if the transmitter is a foreign entity. If the transmitter is not a foreign entity, enter a blank. |
| 30-69 | Transmitter Name | 40 | Required. Enter the transmitter name. Left justify the information and fill unused positions with blanks. |
| 70-109 | Transmitter Name (Continuation) | 40 | Enter any additional information that may be part of the name. Left justify the information and fill unused positions with blanks. |

Sec. 1 Transmitter “T” Record General Field Descriptions (continued)

| Record Name: Transmitter “T” Record (continued) | | | |
|---|--------------------------------------|--------|--|
| Field Position | Field Title | Length | General Field Description |
| 110-149 | Company Name | 40 | Required. Enter company name associated with the address in field positions 190-229. |
| 150-189 | Company Name (Continuation) | 40 | Enter any additional information that may be part of the company name. |
| 190-229 | Company Mailing Address | 40 | <p>Required. Enter the mailing address associated with the Company Name in field positions 110-149 where correspondence should be sent.</p> <p>For U.S. address, the issuer 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 issuer city, state, and ZIP Code.</p> <p>For foreign address, filers may use the issuer’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 Entity Indicator in position 29 must contain a “1” (one).</p> |
| 230-269 | Company City | 40 | Required. Enter the city, town, or post office where correspondence should be sent. |
| 270-271 | Company State | 2 | Required. Enter U.S. Postal Service state abbreviation. Refer to Part A. Sec. 13, Table 2, State & U.S. Territory Abbreviations . |
| 272-280 | Company ZIP Code | 9 | Required. Enter the nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, left justify the information and fill unused positions with blanks. |
| 281-295 | Blank | 15 | Enter blanks. |
| 296-303 | Total Number of Payees | 8 | Enter the total number of Payee “B” Records reported in the file. Right justify the information and fill unused positions with zeros. |
| 304-343 | Contact Name | 40 | Required. Enter the name of the person to contact when problems with the file or transmission are encountered. |
| 344-358 | Contact Telephone Number & Extension | 15 | <p>Required. Enter the telephone number of the person to contact regarding electronic files. Omit hyphens. If no extension is available, left justify the information and fill unused positions with blanks.</p> <p>Example: The IRS telephone number of 866-455-7438 with an extension of 52345 would be 866455743852345.</p> |
| 359-408 | Contact Email Address | 50 | Required if available. Enter the email address of the person to contact regarding electronic files. If no email address is available, enter blanks. Left justify. |

Sec. 1 Transmitter “T” Record General Field Descriptions (continued)

| Record Name: Transmitter “T” Record (continued) | | | | | | | | | |
|---|------------------------|--------|---|------------|-----------|---|---|--|---|
| Field Position | Field Title | Length | General Field Description | | | | | | |
| 409-499 | Blank | 91 | Enter blanks. | | | | | | |
| 500-507 | Record Sequence Number | 8 | Required. Enter the number of the record as it appears within the file. The record sequence number for the “T” Record will always be one (1) since it is the first record on the file and the file can have only one “T” Record. Each record thereafter must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the “T” Record sequence number would appear as “00000001” in the field, the first “A” Record would be “00000002,” the first “B” Record, “00000003,” the second “B” Record, “00000004” and so on through the final record of the file, the “F” Record. | | | | | | |
| 508-517 | Blank | 10 | Enter blanks. | | | | | | |
| 518 | Vendor Indicator | 1 | <p>Required. If the software used to produce this file was provided by a vendor or produced in-house, enter the appropriate code from the table below.</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="padding: 5px;">Definition</th> <th style="padding: 5px;">Indicator</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">Software was purchased from a vendor or other source.</td> <td style="padding: 5px;">V</td> </tr> <tr> <td style="padding: 5px;">Software was produced by in-house programmers.</td> <td style="padding: 5px;">I</td> </tr> </tbody> </table> <p>Note: An in-house programmer is defined as an employee or a hired contract programmer. If the software is produced in-house, fields 519-558 titled Vendor Name are not required.</p> | Definition | Indicator | Software was purchased from a vendor or other source. | V | Software was produced by in-house programmers. | I |
| Definition | Indicator | | | | | | | | |
| Software was purchased from a vendor or other source. | V | | | | | | | | |
| Software was produced by in-house programmers. | I | | | | | | | | |
| 519-558 | Vendor Name | 40 | Required. Enter the name of the company from whom the software was purchased. If the software is produced in-house, enter blanks. | | | | | | |
| 559-598 | Vendor Mailing Address | 40 | <p>Required. Enter the mailing address. If the software is produced in-house, enter blanks.</p> <p>For U.S. address, the issuer’s 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 issuer’s city, state, and ZIP Code.</p> <p>For foreign address, filers may use the issuer’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 Entity Indicator in position 29 must contain a “1” (one).</p> | | | | | | |
| 599-638 | Vendor City | 40 | Required. Enter the city, town, or post office. If the software is produced in-house, enter blanks. | | | | | | |

Sec. 1 Transmitter "T" Record General Field Descriptions (continued)

| Record Name: Transmitter "T" Record (continued) | | | |
|---|---|--------|---|
| Field Position | Field Title | Length | General Field Description |
| 639-640 | Vendor State | 2 | Required. Enter U.S. Postal Service state abbreviation. Refer to Part A. Sec. 13, Table 2, State & U.S. Territory Abbreviations . If the software is produced in-house, enter blanks. |
| 641-649 | Vendor ZIP Code | 9 | Required. Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, fill unused positions with blanks. Left justify. If the software is produced in-house, enter blanks. |
| 650-689 | Vendor Contact Name | 40 | Required. Enter the name of the person to contact concerning software questions. If the software is produced in-house, enter blanks. |
| 690-704 | Vendor Contact Telephone Number & Extension | 15 | Required. Enter the telephone number of the person to contact concerning software questions. Omit hyphens. If no extension is available, left justify the information and fill unused positions with blanks. If the software is produced in-house, enter blanks. |
| 705-739 | Blank | 35 | Enter blanks. |
| 740 | Vendor Foreign Entity Indicator | 1 | Enter "1" (one) if the vendor is a foreign entity. Otherwise, enter a blank. |
| 741-748 | Blank | 8 | Enter blanks. |
| 749-750 | Blank | 2 | Enter blanks or carriage return/line feed characters (CR/LF). |

Transmitter "T" Record - Record Layout

| | | | | | |
|-------------|--------------|---------------------------|-------------------|--------------------------|-------|
| Record Type | Payment Year | Prior Year Data Indicator | Transmitter's TIN | Transmitter Control Code | Blank |
|-------------|--------------|---------------------------|-------------------|--------------------------|-------|

1 2-5 6 7-15 16-20 21-27

| | | | | | |
|---------------------|--------------------------|------------------|---------------------------------|--------------|-----------------------------|
| Test File Indicator | Foreign Entity Indicator | Transmitter Name | Transmitter Name (Continuation) | Company Name | Company Name (Continuation) |
|---------------------|--------------------------|------------------|---------------------------------|--------------|-----------------------------|

28 29 30-69 70-109 110-149 150-189

| | | | | | |
|-------------------------|--------------|---------------|------------------|-------|------------------------|
| Company Mailing Address | Company City | Company State | Company ZIP Code | Blank | Total Number of Payees |
|-------------------------|--------------|---------------|------------------|-------|------------------------|

190-229 230-269 270-271 272-280 281-295 296-303

| | | | | | |
|--------------|--------------------------------------|-----------------------|-------|------------------------|-------|
| Contact Name | Contact Telephone Number & Extension | Contact Email Address | Blank | Record Sequence Number | Blank |
|--------------|--------------------------------------|-----------------------|-------|------------------------|-------|

304-343 344-358 359-408 409-499 500-507 508-517

| | | | | | |
|------------------|-------------|------------------------|-------------|--------------|-----------------|
| Vendor Indicator | Vendor Name | Vendor Mailing Address | Vendor City | Vendor State | Vendor ZIP Code |
|------------------|-------------|------------------------|-------------|--------------|-----------------|

518 519-558 559-598 599-638 639-640 641-649

| | | | | | |
|---------------------|---|-------|---------------------------------|-------|----------------|
| Vendor Contact Name | Vendor Contact Telephone Number & Extension | Blank | Vendor Foreign Entity Indicator | Blank | Blank or CR/LF |
|---------------------|---|-------|---------------------------------|-------|----------------|

650-689 690-704 705-739 740 741-748 749-750

Sec. 2 Issuer "A" Record

General Field Descriptions

The second record on the file must be an Issuer "A" Record.

The Issuer "A" Record identifies the person making payments. The issuer will be held responsible for the completeness, accuracy, and timely submission of electronic files. Not all issuers make payments. Examples of an Issuer include:

- Recipient of mortgage payments
- Recipient of student loan interest payments
- Educational institution
- Broker
- Person reporting a real estate transaction
- Barter exchange
- Creditor
- Trustee or issuer of any IRA or MSA plan
- Lender who acquires an interest in secured property or who has a reason to know the property has been abandoned
- A transmitter may include Payee "B" Records for more than one issuer in a file; however, each group of "B" Records must be preceded by an "A" Record and followed by an End of Issuer "C" Record. A single file may contain different types of returns, but the types of returns cannot be intermingled. A separate "A" Record is required for each issuer and each type of return being reported.
- The number of "A" Records depends on the number of issuers and the different types of returns being reported. Do not submit separate "A" Records for each payment amount being reported. For example, if an issuer 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.
- The maximum number of "A" Records allowed in a file is 99,000. All records must be a fixed length of 750 positions. All alpha characters entered in the "A" Record must be uppercase.
- For all fields marked "Required," the transmitter must provide the information described under General Field Description. For those fields not marked "Required," a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated field position(s) and for the indicated length.

Record Name: Issuer "A" Record

| Field Position | Field Title | Length | General Field Description |
|-----------------------|--|---------------|---|
| 1 | Record Type | 1 | Required. Enter an "A." |
| 2-5 | Payment Year | 4 | Required. Enter "2021." If reporting prior year data, report the year which applies (2020, 2019, etc.). |
| 6 | Combined Federal/ State Filing Program | 1 | Required for CF/SF. Enter "1" (one) if approved and submitting information as part of the CF/SF Program or if submitting a test file to obtain approval for the CF/SF Program. Otherwise, enter a blank. Note 1: If the Issuer "A" Record is coded for CF/SF, there must be coding in the Payee "B" Records and the State Totals "K" Records. Note 2: If "1" (one) is entered in this field position, be sure to code the Payee "B" Records with the appropriate state code. Refer to Part A. Sec. 12, Table 1, Participating States and Codes , for further information. |
| 7-11 | Blank | 5 | Enter blanks. |
| 12-20 | Issuers Taxpayer Identification Number (TIN) | 9 | Required. Enter the valid nine-digit taxpayer identification number assigned to the issuer. Don't enter blanks, hyphens, or alpha characters. Filling the field with all zeros, ones, twos, etc., will result in an incorrect TIN. Note: For foreign entities that are not required to have a TIN, this field must be blank; however, the Foreign Entity Indicator, position 52 of the "A" Record, must be set to one (1). |
| 21-24 | Issuer Name Control | 4 | Enter the four characters of the name control or enter blanks. See Part E. Exhibit 1 Name Control . |
| 25 | Last Filing Indicator | 1 | Enter "1" (one) if this is the last year this issuer name and TIN will file information returns electronically or on paper. Otherwise, enter a blank. |

Record Name: Issuer "A" Record (continued)

| Field Position | Field Title | Length | General Field Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------|--------------------|---------------|--|----------------|------|----------|----|------|---|--------|---|--------|---|--------|----|--------|----|--------|---|--------|---|--------|---|--------|---|----------|---|----------|---|--------|---|----------|---|--------|----|---------|----|----------|---|-----------|---|----------|----|----------|---|-----------|---|--------|---|--------|---|--------|---|---------|---|---------|----|------|---|------|---|------|---|----------|---|
| 26-27 | Type of Return | 2 | <p>Required. Enter the appropriate code. Left justify and fill unused positions with blanks.</p> <table border="1"> <thead> <tr> <th>TYPE OF RETURN</th> <th>CODE</th> </tr> </thead> <tbody> <tr><td>1097-BTC</td><td>BT</td></tr> <tr><td>1098</td><td>3</td></tr> <tr><td>1098-C</td><td>X</td></tr> <tr><td>1098-E</td><td>2</td></tr> <tr><td>1098-F</td><td>FP</td></tr> <tr><td>1098-Q</td><td>QL</td></tr> <tr><td>1098-T</td><td>8</td></tr> <tr><td>1099-A</td><td>4</td></tr> <tr><td>1099-B</td><td>B</td></tr> <tr><td>1099-C</td><td>5</td></tr> <tr><td>1099-CAP</td><td>P</td></tr> <tr><td>1099-DIV</td><td>1</td></tr> <tr><td>1099-G</td><td>F</td></tr> <tr><td>1099-INT</td><td>6</td></tr> <tr><td>1099-K</td><td>MC</td></tr> <tr><td>1099-LS</td><td>LS</td></tr> <tr><td>1099-LTC</td><td>T</td></tr> <tr><td>1099-MISC</td><td>A</td></tr> <tr><td>1099-NEC</td><td>NE</td></tr> <tr><td>1099-OID</td><td>D</td></tr> <tr><td>1099-PATR</td><td>7</td></tr> <tr><td>1099-Q</td><td>Q</td></tr> <tr><td>1099-R</td><td>9</td></tr> <tr><td>1099-S</td><td>S</td></tr> <tr><td>1099-SA</td><td>M</td></tr> <tr><td>1099-SB</td><td>SB</td></tr> <tr><td>3921</td><td>N</td></tr> <tr><td>3922</td><td>Z</td></tr> <tr><td>5498</td><td>L</td></tr> <tr><td>5498-ESA</td><td>V</td></tr> </tbody> </table> | TYPE OF RETURN | CODE | 1097-BTC | BT | 1098 | 3 | 1098-C | X | 1098-E | 2 | 1098-F | FP | 1098-Q | QL | 1098-T | 8 | 1099-A | 4 | 1099-B | B | 1099-C | 5 | 1099-CAP | P | 1099-DIV | 1 | 1099-G | F | 1099-INT | 6 | 1099-K | MC | 1099-LS | LS | 1099-LTC | T | 1099-MISC | A | 1099-NEC | NE | 1099-OID | D | 1099-PATR | 7 | 1099-Q | Q | 1099-R | 9 | 1099-S | S | 1099-SA | M | 1099-SB | SB | 3921 | N | 3922 | Z | 5498 | L | 5498-ESA | V |
| TYPE OF RETURN | CODE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1097-BTC | BT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1098 | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1098-C | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1098-E | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1098-F | FP | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1098-Q | QL | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1098-T | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-A | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-B | B | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-C | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-CAP | P | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-DIV | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-G | F | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-INT | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-K | MC | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-LS | LS | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-LTC | T | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-MISC | A | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-NEC | NE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-OID | D | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-PATR | 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-Q | Q | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-R | 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-S | S | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-SA | M | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-SB | SB | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3921 | N | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3922 | Z | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5498 | L | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5498-ESA | V | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Record Name: Issuer "A" Record (continued)

| Field Position | Field Title | Length | General Field Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|----------------------------|---------------|---|-----------------------|--------------------|-----------------|---|------------------|---|-------------------|---|----------------|---|----------------|---|--------------|---|---------------|---|---------------|---|-----------------|---|--------------------|---|------------------|---|-------------------|---|-------------------|---|
| 26-27 | Type of Return (continued) | 2 | <p>Required. Enter the appropriate code. Left justify and fill unused positions with blanks.</p> <table border="1"> <thead> <tr> <th>TYPE OF RETURN</th> <th>CODE</th> </tr> </thead> <tbody> <tr> <td>5498-SA</td> <td>K</td> </tr> <tr> <td>W-2G</td> <td>W</td> </tr> </tbody> </table> | TYPE OF RETURN | CODE | 5498-SA | K | W-2G | W | | | | | | | | | | | | | | | | | | | | | | |
| TYPE OF RETURN | CODE | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5498-SA | K | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| W-2G | W | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28-45 | Amount Codes | 18 | <p>Required. Enter the appropriate amount code(s) for the type of return being reported. In most cases, the box numbers on paper information returns correspond with the amount codes used to file electronically. However, if discrepancies occur, Publication 1220 governs for filing electronically. Enter the amount codes in ascending sequence; numeric characters followed by alphas. Left justify the information and fill unused positions with blanks.</p> <p>Note: A type of return and an amount code must be present in every Issuer "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.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Amount Codes</p> <p>Form 1097-BTC, Bond Tax Credit</p> | | | <p>For Reporting Payments on Form 1097-BTC:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Total Aggregate</td> <td>1</td> </tr> <tr> <td>January payments</td> <td>2</td> </tr> <tr> <td>February payments</td> <td>3</td> </tr> <tr> <td>March payments</td> <td>4</td> </tr> <tr> <td>April payments</td> <td>5</td> </tr> <tr> <td>May payments</td> <td>6</td> </tr> <tr> <td>June payments</td> <td>7</td> </tr> <tr> <td>July payments</td> <td>8</td> </tr> <tr> <td>August payments</td> <td>9</td> </tr> <tr> <td>September payments</td> <td>A</td> </tr> <tr> <td>October payments</td> <td>B</td> </tr> <tr> <td>November payments</td> <td>C</td> </tr> <tr> <td>December payments</td> <td>D</td> </tr> </tbody> </table> | Amount Type | Amount Code | Total Aggregate | 1 | January payments | 2 | February payments | 3 | March payments | 4 | April payments | 5 | May payments | 6 | June payments | 7 | July payments | 8 | August payments | 9 | September payments | A | October payments | B | November payments | C | December payments | D |
| Amount Type | Amount Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Aggregate | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| January payments | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| February payments | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| March payments | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| April payments | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| May payments | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| June payments | 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| July payments | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| August payments | 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| September payments | A | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| October payments | B | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| November payments | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| December payments | D | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Record Name: Issuer "A" Record (continued)

| Field Position | Field Title | Length | General Field Description | | | | | | | | | | | | | | |
|--|---|--------|--|-------------|-------------|---|---|--|---|---------------------------------------|---|--|---|---------------------|---|--------------------------------|---|
| Amount Codes | Form 1098, Mortgage Interest Statement | | <p>For Reporting Payments on Form 1098:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Mortgage interest received from issuer(s)/borrower(s)</td> <td align="center">1</td> </tr> <tr> <td>Points paid on the purchase of a principal residence</td> <td align="center">2</td> </tr> <tr> <td>Refund or credit of overpaid interest</td> <td align="center">3</td> </tr> <tr> <td> Mortgage Insurance Premium <ul style="list-style-type: none"> • If section 163(h)(3)(E) applies for 2021, enter the total premiums of \$600 or more paid (received) in 2021. • If section 163(h)(3)(E) does not apply for 2021 leave this box blank. Future developments - For the latest information about developments related to Form 1098 and its instructions, such as legislation enacted after they were published, go to https://www.irs.gov/forms-pubs/form-1098-mortgage-interest-statement. </td> <td align="center">4</td> </tr> <tr> <td>Blank (Filer's use)</td> <td align="center">5</td> </tr> <tr> <td>Outstanding Mortgage Principal</td> <td align="center">6</td> </tr> </tbody> </table> | Amount Type | Amount Code | Mortgage interest received from issuer(s)/borrower(s) | 1 | Points paid on the purchase of a principal residence | 2 | Refund or credit of overpaid interest | 3 | Mortgage Insurance Premium <ul style="list-style-type: none"> • If section 163(h)(3)(E) applies for 2021, enter the total premiums of \$600 or more paid (received) in 2021. • If section 163(h)(3)(E) does not apply for 2021 leave this box blank. Future developments - For the latest information about developments related to Form 1098 and its instructions, such as legislation enacted after they were published, go to https://www.irs.gov/forms-pubs/form-1098-mortgage-interest-statement . | 4 | Blank (Filer's use) | 5 | Outstanding Mortgage Principal | 6 |
| Amount Type | Amount Code | | | | | | | | | | | | | | | | |
| Mortgage interest received from issuer(s)/borrower(s) | 1 | | | | | | | | | | | | | | | | |
| Points paid on the purchase of a principal residence | 2 | | | | | | | | | | | | | | | | |
| Refund or credit of overpaid interest | 3 | | | | | | | | | | | | | | | | |
| Mortgage Insurance Premium <ul style="list-style-type: none"> • If section 163(h)(3)(E) applies for 2021, enter the total premiums of \$600 or more paid (received) in 2021. • If section 163(h)(3)(E) does not apply for 2021 leave this box blank. Future developments - For the latest information about developments related to Form 1098 and its instructions, such as legislation enacted after they were published, go to https://www.irs.gov/forms-pubs/form-1098-mortgage-interest-statement . | 4 | | | | | | | | | | | | | | | | |
| Blank (Filer's use) | 5 | | | | | | | | | | | | | | | | |
| Outstanding Mortgage Principal | 6 | | | | | | | | | | | | | | | | |
| Amount Codes | Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes | | <p>For Reporting Payments on Form 1098-C:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Gross proceeds from sales</td> <td align="center">4</td> </tr> <tr> <td>Value of goods or services in exchange for a vehicle</td> <td align="center">6</td> </tr> </tbody> </table> <p>Note: If reporting other than "Gross proceeds from sales" or "Value of goods or services in exchange for a vehicle," use Type of Return Code "X" in field positions 26-27 and Amount Code 4 in field position 28 of the "A" Record. All payment amount fields in the Payee "B" record will contain zeros.</p> | Amount Type | Amount Code | Gross proceeds from sales | 4 | Value of goods or services in exchange for a vehicle | 6 | | | | | | | | |
| Amount Type | Amount Code | | | | | | | | | | | | | | | | |
| Gross proceeds from sales | 4 | | | | | | | | | | | | | | | | |
| Value of goods or services in exchange for a vehicle | 6 | | | | | | | | | | | | | | | | |

Record Name: Issuer "A" Record (continued)

| Field Title | Length | General Field Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--------------------|---|--------------------|--------------------|--|---|--------------------------------|---|-------------------|---|----------------|---|--------------|---|---------------|---|---------------|---|-----------------|---|--------------------|---|------------------|---|-------------------|---|-------------------|---|----------------|---|------------------------------|---|-------------|---|
| Amount Code Form 1098-E, Student Loan Interest Statement | | For Reporting Payments on Form 1098-E: <table border="1" data-bbox="776 327 1459 499"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Student loan interest received by the lender</td> <td align="center">1</td> </tr> </tbody> </table> | Amount Type | Amount Code | Student loan interest received by the lender | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Amount Type | Amount Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Student loan interest received by the lender | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Amount Codes Form 1098-F, Fines, Penalties and Other Amounts | | For Reporting Payments on Form 1098-F: <table border="1" data-bbox="776 600 1464 858"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Total amount required to be paid</td> <td align="center">1</td> </tr> <tr> <td>Restitution/remediation amount</td> <td align="center">2</td> </tr> <tr> <td>Compliance amount</td> <td align="center">3</td> </tr> </tbody> </table> | Amount Type | Amount Code | Total amount required to be paid | 1 | Restitution/remediation amount | 2 | Compliance amount | 3 | | | | | | | | | | | | | | | | | | | | | | | | |
| Amount Type | Amount Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total amount required to be paid | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Restitution/remediation amount | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Compliance amount | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Amount Codes Form 1098-Q, Qualifying Longevity Annuity Contract Information | | For Reporting Payments on Form 1098-Q: <table border="1" data-bbox="776 1033 1468 1953"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr><td>January payments</td><td align="center">1</td></tr> <tr><td>February payments</td><td align="center">2</td></tr> <tr><td>March payments</td><td align="center">3</td></tr> <tr><td>April payments</td><td align="center">4</td></tr> <tr><td>May payments</td><td align="center">5</td></tr> <tr><td>June payments</td><td align="center">6</td></tr> <tr><td>July payments</td><td align="center">7</td></tr> <tr><td>August payments</td><td align="center">8</td></tr> <tr><td>September payments</td><td align="center">9</td></tr> <tr><td>October payments</td><td align="center">A</td></tr> <tr><td>November payments</td><td align="center">B</td></tr> <tr><td>December payments</td><td align="center">C</td></tr> <tr><td>Total premiums</td><td align="center">D</td></tr> <tr><td>Annuity amount on start date</td><td align="center">E</td></tr> <tr><td>FMV of QLAC</td><td align="center">F</td></tr> </tbody> </table> | Amount Type | Amount Code | January payments | 1 | February payments | 2 | March payments | 3 | April payments | 4 | May payments | 5 | June payments | 6 | July payments | 7 | August payments | 8 | September payments | 9 | October payments | A | November payments | B | December payments | C | Total premiums | D | Annuity amount on start date | E | FMV of QLAC | F |
| Amount Type | Amount Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| January payments | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| February payments | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| March payments | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| April payments | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| May payments | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| June payments | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| July payments | 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| August payments | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| September payments | 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| October payments | A | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| November payments | B | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| December payments | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total premiums | D | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Annuity amount on start date | E | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FMV of QLAC | F | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Record Name: Issuer "A" Record (continued)

| Field Title | Length | General Field Description | | | | | | | | | | | | |
|--|-------------|--|-------------|-------------|--|---|-----------------------------------|---|------------------------|---|--|---|--|---|
| <p>Amount Codes</p> <p>Form 1098-T, Tuition Statement</p> | | <p>For Reporting Payments on Form 1098-T:</p> <table border="1" data-bbox="777 373 1464 867"> <thead> <tr> <th data-bbox="777 373 1269 459">Amount Type</th> <th data-bbox="1269 373 1464 459">Amount Code</th> </tr> </thead> <tbody> <tr> <td data-bbox="777 459 1269 546">Payments received for qualified tuition and related expenses</td> <td data-bbox="1269 459 1464 546">1</td> </tr> <tr> <td data-bbox="777 546 1269 604">Adjustments made for prior year</td> <td data-bbox="1269 546 1464 604">3</td> </tr> <tr> <td data-bbox="777 604 1269 663">Scholarships or grants</td> <td data-bbox="1269 604 1464 663">4</td> </tr> <tr> <td data-bbox="777 663 1269 749">Adjustments to scholarships or grants for a prior year</td> <td data-bbox="1269 663 1464 749">5</td> </tr> <tr> <td data-bbox="777 749 1269 867">Reimbursements or refunds of qualified tuition and related expenses from an insurance contract</td> <td data-bbox="1269 749 1464 867">7</td> </tr> </tbody> </table> <p>Note: 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.</p> | Amount Type | Amount Code | Payments received for qualified tuition and related expenses | 1 | Adjustments made for prior year | 3 | Scholarships or grants | 4 | Adjustments to scholarships or grants for a prior year | 5 | Reimbursements or refunds of qualified tuition and related expenses from an insurance contract | 7 |
| Amount Type | Amount Code | | | | | | | | | | | | | |
| Payments received for qualified tuition and related expenses | 1 | | | | | | | | | | | | | |
| Adjustments made for prior year | 3 | | | | | | | | | | | | | |
| Scholarships or grants | 4 | | | | | | | | | | | | | |
| Adjustments to scholarships or grants for a prior year | 5 | | | | | | | | | | | | | |
| Reimbursements or refunds of qualified tuition and related expenses from an insurance contract | 7 | | | | | | | | | | | | | |
| <p>Amount Codes</p> <p>Form 1099-A, Acquisition or Abandonment of Secured Property</p> | | <p>For Reporting Payments on Form 1099-A:</p> <table border="1" data-bbox="777 1134 1464 1329"> <thead> <tr> <th data-bbox="777 1134 1269 1220">Amount Type</th> <th data-bbox="1269 1134 1464 1220">Amount Code</th> </tr> </thead> <tbody> <tr> <td data-bbox="777 1220 1269 1278">Balance of principal outstanding</td> <td data-bbox="1269 1220 1464 1278">2</td> </tr> <tr> <td data-bbox="777 1278 1269 1329">Fair market value of the property</td> <td data-bbox="1269 1278 1464 1329">4</td> </tr> </tbody> </table> | Amount Type | Amount Code | Balance of principal outstanding | 2 | Fair market value of the property | 4 | | | | | | |
| Amount Type | Amount Code | | | | | | | | | | | | | |
| Balance of principal outstanding | 2 | | | | | | | | | | | | | |
| Fair market value of the property | 4 | | | | | | | | | | | | | |

Record Name: Issuer "A" Record (continued)

| Field Position | Field Title | Length | General Field Description | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--------|--|-------------|-------------|---|---|---------------------|---|---|---|---------------------------|---|-----------|---|---|---|---|---|---|---|----------------------------|---|-------------------------|---|
| Amount Codes | Form 1099-B, Proceeds From Broker and Barter Exchange Transactions | | <p>For Reporting Payments on Form 1099-B:</p> <table border="1" data-bbox="776 331 1463 1150"> <thead> <tr> <th data-bbox="776 331 1247 422">Amount Type</th> <th data-bbox="1247 331 1463 422">Amount Code</th> </tr> </thead> <tbody> <tr> <td data-bbox="776 422 1247 512">Proceeds (For forward contracts, See Note 1)</td> <td data-bbox="1247 422 1463 512">2</td> </tr> <tr> <td data-bbox="776 512 1247 562">Cost or other basis</td> <td data-bbox="1247 512 1463 562">3</td> </tr> <tr> <td data-bbox="776 562 1247 682">Federal income tax withheld (backup withholding). Do not report negative amounts.</td> <td data-bbox="1247 562 1463 682">4</td> </tr> <tr> <td data-bbox="776 682 1247 735">Wash Sale Loss Disallowed</td> <td data-bbox="1247 682 1463 735">5</td> </tr> <tr> <td data-bbox="776 735 1247 787">Bartering</td> <td data-bbox="1247 735 1463 787">7</td> </tr> <tr> <td data-bbox="776 787 1247 877">Profit (or loss) realized in 2021 (See Note 2)</td> <td data-bbox="1247 787 1463 877">9</td> </tr> <tr> <td data-bbox="776 877 1247 959">Unrealized profit (or loss) on open contracts 12/31/2020 (See Note 2)</td> <td data-bbox="1247 877 1463 959">A</td> </tr> <tr> <td data-bbox="776 959 1247 1041">Unrealized profit (or loss) on open contracts 12/31/2021 (See Note 2)</td> <td data-bbox="1247 959 1463 1041">B</td> </tr> <tr> <td data-bbox="776 1041 1247 1094">Aggregate profit (or loss)</td> <td data-bbox="1247 1041 1463 1094">C</td> </tr> <tr> <td data-bbox="776 1094 1247 1150">Accrued Market Discount</td> <td data-bbox="1247 1094 1463 1150">D</td> </tr> </tbody> </table> <p data-bbox="776 1186 1511 1346">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.</p> <p data-bbox="776 1375 1455 1472">Note 2: Payment amount fields 9, A, B, and C are for the reporting of regulated futures or foreign currency contracts.</p> | Amount Type | Amount Code | Proceeds (For forward contracts, See Note 1) | 2 | Cost or other basis | 3 | Federal income tax withheld (backup withholding). Do not report negative amounts. | 4 | Wash Sale Loss Disallowed | 5 | Bartering | 7 | Profit (or loss) realized in 2021 (See Note 2) | 9 | Unrealized profit (or loss) on open contracts 12/31/2020 (See Note 2) | A | Unrealized profit (or loss) on open contracts 12/31/2021 (See Note 2) | B | Aggregate profit (or loss) | C | Accrued Market Discount | D |
| Amount Type | Amount Code | | | | | | | | | | | | | | | | | | | | | | | | |
| Proceeds (For forward contracts, See Note 1) | 2 | | | | | | | | | | | | | | | | | | | | | | | | |
| Cost or other basis | 3 | | | | | | | | | | | | | | | | | | | | | | | | |
| Federal income tax withheld (backup withholding). Do not report negative amounts. | 4 | | | | | | | | | | | | | | | | | | | | | | | | |
| Wash Sale Loss Disallowed | 5 | | | | | | | | | | | | | | | | | | | | | | | | |
| Bartering | 7 | | | | | | | | | | | | | | | | | | | | | | | | |
| Profit (or loss) realized in 2021 (See Note 2) | 9 | | | | | | | | | | | | | | | | | | | | | | | | |
| Unrealized profit (or loss) on open contracts 12/31/2020 (See Note 2) | A | | | | | | | | | | | | | | | | | | | | | | | | |
| Unrealized profit (or loss) on open contracts 12/31/2021 (See Note 2) | B | | | | | | | | | | | | | | | | | | | | | | | | |
| Aggregate profit (or loss) | C | | | | | | | | | | | | | | | | | | | | | | | | |
| Accrued Market Discount | D | | | | | | | | | | | | | | | | | | | | | | | | |

Record Name: Issuer "A" Record (continued)

| Field Position | Field Title | Length | General Field Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--------------------|---------------|---|--------------------|--------------------|---------------------------|---|------------------------------------|---|--|---|------------------------|---|--------------------------------|---|-------------------|---|------------------------------|---|---------------------------|---|-----------------------------|---|---------------------|---|------------------|---|--------------------------------|---|------------------------------------|---|---------------------------|---|--|---|--------------------------------|---|---------------------------|---|
| Amount Codes Form 1099-C, Cancellation of Debt | | | For Reporting Payments on Form 1099-C: <table border="1" data-bbox="781 338 1466 644"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Amount of debt discharged</td> <td align="center">2</td> </tr> <tr> <td>Interest included in Amount Code 2</td> <td align="center">3</td> </tr> <tr> <td>Fair market value of property. Use only if a combined Form 1099-A and 1099-C is being filed.</td> <td align="center">7</td> </tr> </tbody> </table> | Amount Type | Amount Code | Amount of debt discharged | 2 | Interest included in Amount Code 2 | 3 | Fair market value of property. Use only if a combined Form 1099-A and 1099-C is being filed. | 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Amount Type | Amount Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Amount of debt discharged | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest included in Amount Code 2 | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fair market value of property. Use only if a combined Form 1099-A and 1099-C is being filed. | 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Amount Code Form 1099-CAP, Changes in Corporate Control and Capital Structure | | | For Reporting Payments on Form 1099-CAP: <table border="1" data-bbox="781 814 1466 911"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Aggregate amount received</td> <td align="center">2</td> </tr> </tbody> </table> | Amount Type | Amount Code | Aggregate amount received | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Amount Type | Amount Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Aggregate amount received | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Amount Codes Form 1099-DIV, Dividends and Distributions | | | For Reporting Payments on Form 1099-DIV: <table border="1" data-bbox="789 1014 1471 2011"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Total ordinary dividends</td> <td align="center">1</td> </tr> <tr> <td>Qualified dividends</td> <td align="center">2</td> </tr> <tr> <td>Total capital gain distribution</td> <td align="center">3</td> </tr> <tr> <td>Section 199A Dividends</td> <td align="center">5</td> </tr> <tr> <td>Unrecaptured Section 1250 gain</td> <td align="center">6</td> </tr> <tr> <td>Section 1202 gain</td> <td align="center">7</td> </tr> <tr> <td>Collectibles (28%) rate gain</td> <td align="center">8</td> </tr> <tr> <td>Nondividend distributions</td> <td align="center">9</td> </tr> <tr> <td>Federal income tax withheld</td> <td align="center">A</td> </tr> <tr> <td>Investment expenses</td> <td align="center">B</td> </tr> <tr> <td>Foreign tax paid</td> <td align="center">C</td> </tr> <tr> <td>Cash liquidation distributions</td> <td align="center">D</td> </tr> <tr> <td>Non-cash liquidation distributions</td> <td align="center">E</td> </tr> <tr> <td>Exempt interest dividends</td> <td align="center">F</td> </tr> <tr> <td>Specified private activity bond interest dividends</td> <td align="center">G</td> </tr> <tr> <td>Section 897 Ordinary Dividends</td> <td align="center">H</td> </tr> <tr> <td>Section 897 Capital Gains</td> <td align="center">J</td> </tr> </tbody> </table> | Amount Type | Amount Code | Total ordinary dividends | 1 | Qualified dividends | 2 | Total capital gain distribution | 3 | Section 199A Dividends | 5 | Unrecaptured Section 1250 gain | 6 | Section 1202 gain | 7 | Collectibles (28%) rate gain | 8 | Nondividend distributions | 9 | Federal income tax withheld | A | Investment expenses | B | Foreign tax paid | C | Cash liquidation distributions | D | Non-cash liquidation distributions | E | Exempt interest dividends | F | Specified private activity bond interest dividends | G | Section 897 Ordinary Dividends | H | Section 897 Capital Gains | J |
| Amount Type | Amount Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total ordinary dividends | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Qualified dividends | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total capital gain distribution | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Section 199A Dividends | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Unrecaptured Section 1250 gain | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Section 1202 gain | 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Collectibles (28%) rate gain | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nondividend distributions | 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Federal income tax withheld | A | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Investment expenses | B | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Foreign tax paid | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cash liquidation distributions | D | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-cash liquidation distributions | E | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Exempt interest dividends | F | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Specified private activity bond interest dividends | G | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Section 897 Ordinary Dividends | H | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Section 897 Capital Gains | J | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Record Name: Issuer "A" Record (continued)

| Field Position | Field Title | Length | General Field Description | | | | | | | | | | | | | | | | |
|--|--------------------|---------------|---|--------------------|--------------------|---------------------------|---|--|---|--|---|--|---|----------------|---|----------------------|---|-------------|---|
| Amount Codes | | | For Reporting Payments on Form 1099-G: | | | | | | | | | | | | | | | | |
| Form 1099-G, Certain Government Payments | | | <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Unemployment compensation</td> <td align="center">1</td> </tr> <tr> <td>State or local income tax refunds, credits, or offsets</td> <td align="center">2</td> </tr> <tr> <td>Federal income tax withheld (backup withholding or voluntary withholding on unemployment compensation of Commodity Credit Corporation Loans or certain crop disaster payments)</td> <td align="center">4</td> </tr> <tr> <td>Reemployment Trade Adjustment Assistance (RTAA) programs</td> <td align="center">5</td> </tr> <tr> <td>Taxable grants</td> <td align="center">6</td> </tr> <tr> <td>Agriculture payments</td> <td align="center">7</td> </tr> <tr> <td>Market gain</td> <td align="center">9</td> </tr> </tbody> </table> | Amount Type | Amount Code | Unemployment compensation | 1 | State or local income tax refunds, credits, or offsets | 2 | Federal income tax withheld (backup withholding or voluntary withholding on unemployment compensation of Commodity Credit Corporation Loans or certain crop disaster payments) | 4 | Reemployment Trade Adjustment Assistance (RTAA) programs | 5 | Taxable grants | 6 | Agriculture payments | 7 | Market gain | 9 |
| Amount Type | Amount Code | | | | | | | | | | | | | | | | | | |
| Unemployment compensation | 1 | | | | | | | | | | | | | | | | | | |
| State or local income tax refunds, credits, or offsets | 2 | | | | | | | | | | | | | | | | | | |
| Federal income tax withheld (backup withholding or voluntary withholding on unemployment compensation of Commodity Credit Corporation Loans or certain crop disaster payments) | 4 | | | | | | | | | | | | | | | | | | |
| Reemployment Trade Adjustment Assistance (RTAA) programs | 5 | | | | | | | | | | | | | | | | | | |
| Taxable grants | 6 | | | | | | | | | | | | | | | | | | |
| Agriculture payments | 7 | | | | | | | | | | | | | | | | | | |
| Market gain | 9 | | | | | | | | | | | | | | | | | | |

Record Name: Issuer "A" Record (continued)

| Field Position | Field Title | Length | General Field Description | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--------------------|---------------|--|--------------------|--------------------|---|---|--------------------------|---|---|---|--|---|---------------------|---|------------------|---|---------------------|---|---------------------------------|---|-----------------|---|--------------|---|---------------------------------|---|-------------------------------------|---|
| Amount Codes | | | For Reporting Payments on Form 1099-INT: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Form 1099-INT, Interest Income | | | <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Interest income not included in Amount Code 3</td> <td align="center">1</td> </tr> <tr> <td>Early withdrawal penalty</td> <td align="center">2</td> </tr> <tr> <td>Interest on U.S. Savings Bonds and Treasury obligations</td> <td align="center">3</td> </tr> <tr> <td>Federal income tax withheld (backup withholding)</td> <td align="center">4</td> </tr> <tr> <td>Investment expenses</td> <td align="center">5</td> </tr> <tr> <td>Foreign tax paid</td> <td align="center">6</td> </tr> <tr> <td>Tax-exempt interest</td> <td align="center">8</td> </tr> <tr> <td>Specified private activity bond</td> <td align="center">9</td> </tr> <tr> <td>Market discount</td> <td align="center">A</td> </tr> <tr> <td>Bond premium</td> <td align="center">B</td> </tr> <tr> <td>Bond premium on tax exempt bond</td> <td align="center">D</td> </tr> <tr> <td>Bond premium on Treasury obligation</td> <td align="center">E</td> </tr> </tbody> </table> | Amount Type | Amount Code | Interest income not included in Amount Code 3 | 1 | Early withdrawal penalty | 2 | Interest on U.S. Savings Bonds and Treasury obligations | 3 | Federal income tax withheld (backup withholding) | 4 | Investment expenses | 5 | Foreign tax paid | 6 | Tax-exempt interest | 8 | Specified private activity bond | 9 | Market discount | A | Bond premium | B | Bond premium on tax exempt bond | D | Bond premium on Treasury obligation | E |
| Amount Type | Amount Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest income not included in Amount Code 3 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Early withdrawal penalty | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest on U.S. Savings Bonds and Treasury obligations | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Federal income tax withheld (backup withholding) | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Investment expenses | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Foreign tax paid | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tax-exempt interest | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Specified private activity bond | 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Market discount | A | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bond premium | B | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bond premium on tax exempt bond | D | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bond premium on Treasury obligation | E | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Record Name: Issuer "A" Record (continued)

| Field Position | Field Title | Length | General Field Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---------------|---|--------------------|--------------------|---|---|---------------------------------|---|-----------------------------|---|------------------|---|-------------------|---|----------------|---|----------------|---|--------------|---|---------------|---|---------------|---|-----------------|---|--------------------|---|------------------|---|-------------------|---|-------------------|---|
| Amount Codes | Form 1099-K, Payment Card and Third Party Network Transactions | | For Reporting Payments on Form 1099-K: <table border="1" data-bbox="781 331 1466 1239"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Gross amount of payment card/third party network transactions</td> <td align="center">1</td> </tr> <tr> <td>Card not present transactions</td> <td align="center">2</td> </tr> <tr> <td>Federal Income tax withheld</td> <td align="center">4</td> </tr> <tr> <td>January payments</td> <td align="center">5</td> </tr> <tr> <td>February payments</td> <td align="center">6</td> </tr> <tr> <td>March payments</td> <td align="center">7</td> </tr> <tr> <td>April payments</td> <td align="center">8</td> </tr> <tr> <td>May payments</td> <td align="center">9</td> </tr> <tr> <td>June payments</td> <td align="center">A</td> </tr> <tr> <td>July payments</td> <td align="center">B</td> </tr> <tr> <td>August payments</td> <td align="center">C</td> </tr> <tr> <td>September payments</td> <td align="center">D</td> </tr> <tr> <td>October payments</td> <td align="center">E</td> </tr> <tr> <td>November payments</td> <td align="center">F</td> </tr> <tr> <td>December payments</td> <td align="center">G</td> </tr> </tbody> </table> | Amount Type | Amount Code | Gross amount of payment card/third party network transactions | 1 | Card not present transactions | 2 | Federal Income tax withheld | 4 | January payments | 5 | February payments | 6 | March payments | 7 | April payments | 8 | May payments | 9 | June payments | A | July payments | B | August payments | C | September payments | D | October payments | E | November payments | F | December payments | G |
| Amount Type | Amount Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Gross amount of payment card/third party network transactions | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Card not present transactions | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Federal Income tax withheld | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| January payments | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| February payments | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| March payments | 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| April payments | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| May payments | 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| June payments | A | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| July payments | B | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| August payments | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| September payments | D | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| October payments | E | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| November payments | F | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| December payments | G | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Amount Code | Form 1099-LS, Reportable Life Insurance Sale | | For Reporting Payments on Form 1099-LS: <table border="1" data-bbox="781 1398 1466 1507"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Amount paid to payment recipient</td> <td align="center">1</td> </tr> </tbody> </table> | Amount Type | Amount Code | Amount paid to payment recipient | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Amount Type | Amount Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Amount paid to payment recipient | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Amount Codes | Form 1099-LTC, Long-Term Care and Accelerated Death Benefits | | For Reporting Payments on Form 1099-LTC: <table border="1" data-bbox="781 1682 1466 1860"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Gross long-term care benefits paid</td> <td align="center">1</td> </tr> <tr> <td>Accelerated death benefits paid</td> <td align="center">2</td> </tr> </tbody> </table> | Amount Type | Amount Code | Gross long-term care benefits paid | 1 | Accelerated death benefits paid | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Amount Type | Amount Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Gross long-term care benefits paid | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Accelerated death benefits paid | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Record Name: Issuer "A" Record (continued)

| Field Position | Field Title | Length | General Field Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|--------|---|-------------|-------------|-------|---|------------------------|---|--------------|---|--|---|-----------------------|---|----------------------------------|---|--|---|-------------------------|---|---------------------------------|---|--|---|------------------------|---|---------------------|---|---------------------------|---|--|---|---|--|
| | <p>Amount Codes</p> <p>Form 1099-MISC, Miscellaneous Information Note 1: If only reporting a direct sales indicator (see "B" Record field position 547), use Type of Return "A" in field positions 26-27, and Amount Code 1 in field position 28 of the Issuer "A" Record. All payment amount fields in the Payee "B" Record will contain zeros.</p> <p>Note 2: Don't report timber royalties under a "pay-as-cut" contract; these must be reported on Form 1099-S.</p> | | <p>For Reporting Payments on Form 1099-MISC:</p> <table border="1" data-bbox="776 321 1463 1381"> <thead> <tr> <th data-bbox="776 321 1240 373">Amount Type</th> <th data-bbox="1240 321 1463 373">Amount Code</th> </tr> </thead> <tbody> <tr> <td data-bbox="776 373 1240 426">Rents</td> <td data-bbox="1240 373 1463 426">1</td> </tr> <tr> <td data-bbox="776 426 1240 478">Royalties (See Note 2)</td> <td data-bbox="1240 426 1463 478">2</td> </tr> <tr> <td data-bbox="776 478 1240 531">Other income</td> <td data-bbox="1240 478 1463 531">3</td> </tr> <tr> <td data-bbox="776 531 1240 653">Federal income tax withheld (backup withholding or withholding on Indian gaming profits)</td> <td data-bbox="1240 531 1463 653">4</td> </tr> <tr> <td data-bbox="776 653 1240 705">Fishing boat proceeds</td> <td data-bbox="1240 653 1463 705">5</td> </tr> <tr> <td data-bbox="776 705 1240 758">Medical and health care payments</td> <td data-bbox="1240 705 1463 758">6</td> </tr> <tr> <td data-bbox="776 758 1240 848">Substitute payments in lieu of dividends or interest</td> <td data-bbox="1240 758 1463 848">8</td> </tr> <tr> <td data-bbox="776 848 1240 900">Crop insurance proceeds</td> <td data-bbox="1240 848 1463 900">A</td> </tr> <tr> <td data-bbox="776 900 1240 953">Excess golden parachute payment</td> <td data-bbox="1240 900 1463 953">B</td> </tr> <tr> <td data-bbox="776 953 1240 1043">Gross proceeds paid to an attorney in connection with legal services</td> <td data-bbox="1240 953 1463 1043">C</td> </tr> <tr> <td data-bbox="776 1043 1240 1096">Section 409A deferrals</td> <td data-bbox="1240 1043 1463 1096">D</td> </tr> <tr> <td data-bbox="776 1096 1240 1148">Section 409A income</td> <td data-bbox="1240 1096 1463 1148">E</td> </tr> <tr> <td data-bbox="776 1148 1240 1201">Fish Purchased for resale</td> <td data-bbox="1240 1148 1463 1201">F</td> </tr> <tr> <td data-bbox="776 1201 1240 1312">Prior Year Nonemployee Compensation (NEC) (TY2019 and earlier)</td> <td data-bbox="1240 1201 1463 1312">G</td> </tr> <tr> <td data-bbox="776 1312 1240 1381"> Note: "T" Record Field Position 6 must contain a P </td> <td data-bbox="1240 1312 1463 1381"></td> </tr> </tbody> </table> | Amount Type | Amount Code | Rents | 1 | Royalties (See Note 2) | 2 | Other income | 3 | Federal income tax withheld (backup withholding or withholding on Indian gaming profits) | 4 | Fishing boat proceeds | 5 | Medical and health care payments | 6 | Substitute payments in lieu of dividends or interest | 8 | Crop insurance proceeds | A | Excess golden parachute payment | B | Gross proceeds paid to an attorney in connection with legal services | C | Section 409A deferrals | D | Section 409A income | E | Fish Purchased for resale | F | Prior Year Nonemployee Compensation (NEC) (TY2019 and earlier) | G | Note: "T" Record Field Position 6 must contain a P | |
| Amount Type | Amount Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rents | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Royalties (See Note 2) | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other income | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Federal income tax withheld (backup withholding or withholding on Indian gaming profits) | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fishing boat proceeds | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Medical and health care payments | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Substitute payments in lieu of dividends or interest | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Crop insurance proceeds | A | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Excess golden parachute payment | B | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Gross proceeds paid to an attorney in connection with legal services | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Section 409A deferrals | D | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Section 409A income | E | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fish Purchased for resale | F | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Prior Year Nonemployee Compensation (NEC) (TY2019 and earlier) | G | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Note: "T" Record Field Position 6 must contain a P | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Record Name: Issuer "A" Record (continued)

| Field Position | Field Title | Length | General Field Description | | | | | | |
|-----------------------------|--|--------|---|-------------|-------------|--------------------------|---|-----------------------------|---|
| Amount Codes | Form 1099-NEC, Nonemployee Compensation | | <p>For Reporting Payments on Form 1099-NEC: (Tax Year 2020 and future only)</p> <table border="1" data-bbox="776 348 1458 512"> <thead> <tr> <th data-bbox="776 348 1242 407">Amount Type</th> <th data-bbox="1242 348 1458 407">Amount Code</th> </tr> </thead> <tbody> <tr> <td data-bbox="776 407 1242 459">Nonemployee Compensation</td> <td data-bbox="1242 407 1458 459">1</td> </tr> <tr> <td data-bbox="776 459 1242 512">Federal Income Tax Withheld</td> <td data-bbox="1242 459 1458 512">4</td> </tr> </tbody> </table> | Amount Type | Amount Code | Nonemployee Compensation | 1 | Federal Income Tax Withheld | 4 |
| Amount Type | Amount Code | | | | | | | | |
| Nonemployee Compensation | 1 | | | | | | | | |
| Federal Income Tax Withheld | 4 | | | | | | | | |

Record Name: Issuer "A" Record (continued)

| Field Position | Field Title | Length | General Field Description | | | | | | | | | | | | | | | | | | | | | | |
|---|--------------------|---------------|---|--------------------|--------------------|----------------------------------|---|-------------------------|---|--------------------------|---|--|---|--------------|---|---|---|---------------------|---|-----------------|---|---------------------|---|----------------|---|
| Amount Codes | | | For Reporting Payments on Form 1099-OID: | | | | | | | | | | | | | | | | | | | | | | |
| Form 1099-OID, Original Issue Discount | | | <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Original issue discount for 2021</td> <td align="center">1</td> </tr> <tr> <td>Other periodic interest</td> <td align="center">2</td> </tr> <tr> <td>Early withdrawal penalty</td> <td align="center">3</td> </tr> <tr> <td>Federal income tax withheld (backup withholding)</td> <td align="center">4</td> </tr> <tr> <td>Bond premium</td> <td align="center">5</td> </tr> <tr> <td>Original issue discount on U.S. Treasury obligations (allows both positive and negative amounts to be reported)</td> <td align="center">6</td> </tr> <tr> <td>Investment expenses</td> <td align="center">7</td> </tr> <tr> <td>Market discount</td> <td align="center">A</td> </tr> <tr> <td>Acquisition premium</td> <td align="center">B</td> </tr> <tr> <td>Tax-Exempt OID</td> <td align="center">C</td> </tr> </tbody> </table> | Amount Type | Amount Code | Original issue discount for 2021 | 1 | Other periodic interest | 2 | Early withdrawal penalty | 3 | Federal income tax withheld (backup withholding) | 4 | Bond premium | 5 | Original issue discount on U.S. Treasury obligations (allows both positive and negative amounts to be reported) | 6 | Investment expenses | 7 | Market discount | A | Acquisition premium | B | Tax-Exempt OID | C |
| Amount Type | Amount Code | | | | | | | | | | | | | | | | | | | | | | | | |
| Original issue discount for 2021 | 1 | | | | | | | | | | | | | | | | | | | | | | | | |
| Other periodic interest | 2 | | | | | | | | | | | | | | | | | | | | | | | | |
| Early withdrawal penalty | 3 | | | | | | | | | | | | | | | | | | | | | | | | |
| Federal income tax withheld (backup withholding) | 4 | | | | | | | | | | | | | | | | | | | | | | | | |
| Bond premium | 5 | | | | | | | | | | | | | | | | | | | | | | | | |
| Original issue discount on U.S. Treasury obligations (allows both positive and negative amounts to be reported) | 6 | | | | | | | | | | | | | | | | | | | | | | | | |
| Investment expenses | 7 | | | | | | | | | | | | | | | | | | | | | | | | |
| Market discount | A | | | | | | | | | | | | | | | | | | | | | | | | |
| Acquisition premium | B | | | | | | | | | | | | | | | | | | | | | | | | |
| Tax-Exempt OID | C | | | | | | | | | | | | | | | | | | | | | | | | |

Record Name: Issuer "A" Record (continued)

| Field Position | Field Title | Length | General Field Description | |
|-----------------------|---|---------------|--|--------------------|
| Amount Codes | Form 1099-PATR, Taxable Distributions Received From Cooperatives | | For Reporting Payments on Form 1099-PATR: | |
| | | | Amount Type | Amount Code |
| | | | Patronage dividends | 1 |
| | | | Nonpatronage distributions | 2 |
| | | | Per-unit retain allocations | 3 |
| | | | Federal income tax withheld (backup withholding) | 4 |
| | | | Redeemed nonqualified notices | 5 |
| | | | Section 199A(a) deduction | 6 |
| | | | Qualified Payments (Sec. 199A(b)(7)) | B |
| | | | Section 199A(a) Qualified items | C |
| | | | Section 199A(a) SSTB items | D |
| | | | Pass-Through Credits | |
| | | | Investment credit | 7 |
| | | | Work opportunity credit | 8 |
| | For filer's use for pass-through credits and deduction | A | | |
| Amount Codes | Form 1099-Q, Payments From Qualified Education Programs (Under Sections 529 and 530) | | For Reporting Payments on Form 1099-Q: | |
| | | | Amount Type | Amount Code |
| | | | Gross distribution | 1 |
| | | | Earnings (or loss) | 2 |
| | Basis | 3 | | |

Record Name: Issuer "A" Record (continued)

| Field Position | Field Title | Length | General Field Description | | | | | | | | | | | | | | | | | | | | | | |
|--|--|--------|---|-------------|-------------|--------------------|---|-----------------------------|---|--|---|-----------------------------|---|--|---|--|---|-------|---|------------------------------|---|---|---|--|---|
| | <p>Amount Codes</p> <p>Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</p> | | <p>For Reporting Payments on Form 1099-R:</p> <table border="1" data-bbox="792 346 1477 1159"> <thead> <tr> <th data-bbox="792 346 1269 401">Amount Type</th> <th data-bbox="1269 346 1477 401">Amount Code</th> </tr> </thead> <tbody> <tr> <td data-bbox="792 401 1269 455">Gross distribution</td> <td data-bbox="1269 401 1477 455">1</td> </tr> <tr> <td data-bbox="792 455 1269 510">Taxable amount (see Note 1)</td> <td data-bbox="1269 455 1477 510">2</td> </tr> <tr> <td data-bbox="792 510 1269 596">Capital gain (included in Amount Code 2)</td> <td data-bbox="1269 510 1477 596">3</td> </tr> <tr> <td data-bbox="792 596 1269 648">Federal income tax withheld</td> <td data-bbox="1269 596 1477 648">4</td> </tr> <tr> <td data-bbox="792 648 1269 766">Employee contributions/designated Roth contributions or insurance premiums</td> <td data-bbox="1269 648 1477 766">5</td> </tr> <tr> <td data-bbox="792 766 1269 852">Net unrealized appreciation in employer's securities</td> <td data-bbox="1269 766 1477 852">6</td> </tr> <tr> <td data-bbox="792 852 1269 907">Other</td> <td data-bbox="1269 852 1477 907">8</td> </tr> <tr> <td data-bbox="792 907 1269 961">Total employee contributions</td> <td data-bbox="1269 907 1477 961">9</td> </tr> <tr> <td data-bbox="792 961 1269 1079">Traditional IRA/SEP/SIMPLE distribution or Roth conversion (see Note 2)</td> <td data-bbox="1269 961 1477 1079">A</td> </tr> <tr> <td data-bbox="792 1079 1269 1159">Amount allocable to IRR within 5 years</td> <td data-bbox="1269 1079 1477 1159">B</td> </tr> </tbody> </table> <p>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.</p> <p>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.</p> | Amount Type | Amount Code | Gross distribution | 1 | Taxable amount (see Note 1) | 2 | Capital gain (included in Amount Code 2) | 3 | Federal income tax withheld | 4 | Employee contributions/designated Roth contributions or insurance premiums | 5 | Net unrealized appreciation in employer's securities | 6 | Other | 8 | Total employee contributions | 9 | Traditional IRA/SEP/SIMPLE distribution or Roth conversion (see Note 2) | A | Amount allocable to IRR within 5 years | B |
| Amount Type | Amount Code | | | | | | | | | | | | | | | | | | | | | | | | |
| Gross distribution | 1 | | | | | | | | | | | | | | | | | | | | | | | | |
| Taxable amount (see Note 1) | 2 | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital gain (included in Amount Code 2) | 3 | | | | | | | | | | | | | | | | | | | | | | | | |
| Federal income tax withheld | 4 | | | | | | | | | | | | | | | | | | | | | | | | |
| Employee contributions/designated Roth contributions or insurance premiums | 5 | | | | | | | | | | | | | | | | | | | | | | | | |
| Net unrealized appreciation in employer's securities | 6 | | | | | | | | | | | | | | | | | | | | | | | | |
| Other | 8 | | | | | | | | | | | | | | | | | | | | | | | | |
| Total employee contributions | 9 | | | | | | | | | | | | | | | | | | | | | | | | |
| Traditional IRA/SEP/SIMPLE distribution or Roth conversion (see Note 2) | A | | | | | | | | | | | | | | | | | | | | | | | | |
| Amount allocable to IRR within 5 years | B | | | | | | | | | | | | | | | | | | | | | | | | |

Record Name: Issuer "A" Record (continued)

| Field Position | Field Title | Length | General Field Description | | | | | | | | |
|---|---|--------|---|-------------|-------------|--------------------------|---|---|---|---|---|
| Amount Codes | Form 1099-S, Proceeds From Real Estate Transactions | | <p>For Reporting Payments on Form 1099-S:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Gross proceeds</td> <td align="center">2</td> </tr> <tr> <td>Buyer's part of real estate tax</td> <td align="center">5</td> </tr> </tbody> </table> <p>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. If lump-sum timber payments are being reported, enter "LUMP-SUM TIMBER PAYMENT" in the description field of the "B" record.</p> | Amount Type | Amount Code | Gross proceeds | 2 | Buyer's part of real estate tax | 5 | | |
| Amount Type | Amount Code | | | | | | | | | | |
| Gross proceeds | 2 | | | | | | | | | | |
| Buyer's part of real estate tax | 5 | | | | | | | | | | |
| Amount Codes | Form 1099-SA, Distributions From an HSA, Archer MSA, or Medicare Advantage MSA | | <p>For Reporting Distributions on Form 1099-SA:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Gross distribution</td> <td align="center">1</td> </tr> <tr> <td>Earnings on excess contributions</td> <td align="center">2</td> </tr> <tr> <td>Fair market value of the account on the date of death</td> <td align="center">4</td> </tr> </tbody> </table> | Amount Type | Amount Code | Gross distribution | 1 | Earnings on excess contributions | 2 | Fair market value of the account on the date of death | 4 |
| Amount Type | Amount Code | | | | | | | | | | |
| Gross distribution | 1 | | | | | | | | | | |
| Earnings on excess contributions | 2 | | | | | | | | | | |
| Fair market value of the account on the date of death | 4 | | | | | | | | | | |
| Amount Codes | Form 1099-SB, Seller's Investment in Life Insurance Contract | | <p>For Reporting Information on Form 1099-SB:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Investment in contract</td> <td align="center">1</td> </tr> <tr> <td>Surrender amount</td> <td align="center">2</td> </tr> </tbody> </table> | Amount Type | Amount Code | Investment in contract | 1 | Surrender amount | 2 | | |
| Amount Type | Amount Code | | | | | | | | | | |
| Investment in contract | 1 | | | | | | | | | | |
| Surrender amount | 2 | | | | | | | | | | |
| Amount Codes | Form 3921, Exercise of a Qualified Incentive Stock Option Under Section 422(b) | | <p>For Reporting Information on Form 3921:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Exercise price per share</td> <td align="center">3</td> </tr> <tr> <td>Fair market value of share on exercise date</td> <td align="center">4</td> </tr> </tbody> </table> | Amount Type | Amount Code | Exercise price per share | 3 | Fair market value of share on exercise date | 4 | | |
| Amount Type | Amount Code | | | | | | | | | | |
| Exercise price per share | 3 | | | | | | | | | | |
| Fair market value of share on exercise date | 4 | | | | | | | | | | |

Record Name: Issuer "A" Record (continued)

| Field Position | Field Title | Length | General Field Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|--------|--|-------------|-------------|--|---|------------------------------------|---|--------------------------|---|---|---|------------------------------|---|---|---|---------------------------------|---|-------------------|---|----------------------|---|------------------------|---|------------|---|------------------------|---|------------|---|
| | Amount Codes Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c) | | <p>For Reporting Information on Form 3922:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Fair market value per share on grant date</td> <td align="center">3</td> </tr> <tr> <td>Fair market value on exercise date</td> <td align="center">4</td> </tr> <tr> <td>Exercise price per share</td> <td align="center">5</td> </tr> <tr> <td>Exercise price per share determined as if the option was exercised on the date the option was granted</td> <td align="center">8</td> </tr> </tbody> </table> | Amount Type | Amount Code | Fair market value per share on grant date | 3 | Fair market value on exercise date | 4 | Exercise price per share | 5 | Exercise price per share determined as if the option was exercised on the date the option was granted | 8 | | | | | | | | | | | | | | | | | | |
| Amount Type | Amount Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fair market value per share on grant date | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fair market value on exercise date | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Exercise price per share | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Exercise price per share determined as if the option was exercised on the date the option was granted | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Amount Codes Form 5498, IRA Contribution Information | | <p>For Reporting Information on Form 5498:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>IRA contributions (other than amounts in Amount Codes 2, 3, 4, 8, 9, A, C, and D.) (See Note 1 and 2)</td> <td align="center">1</td> </tr> <tr> <td>Rollover contributions</td> <td align="center">2</td> </tr> <tr> <td>Roth conversion amount</td> <td align="center">3</td> </tr> <tr> <td>Recharacterized contributions</td> <td align="center">4</td> </tr> <tr> <td>Fair market value of account</td> <td align="center">5</td> </tr> <tr> <td>Life insurance cost included in Amount Code 1</td> <td align="center">6</td> </tr> <tr> <td>FMV of certain specified assets</td> <td align="center">7</td> </tr> <tr> <td>SEP contributions</td> <td align="center">8</td> </tr> <tr> <td>SIMPLE contributions</td> <td align="center">9</td> </tr> <tr> <td>Roth IRA contributions</td> <td align="center">A</td> </tr> <tr> <td>RMD amount</td> <td align="center">B</td> </tr> <tr> <td>Postponed Contribution</td> <td align="center">C</td> </tr> <tr> <td>Repayments</td> <td align="center">D</td> </tr> </tbody> </table> <p>Note 1: If reporting IRA contributions for a participant in a military operation, see the Instructions for Forms 1099-R and 5498.</p> <p>Note 2: Also, include employee contributions to an IRA under a SEP plan but not salary reduction contributions. Don't include employer contributions; these are included in Amount Code 8.</p> | Amount Type | Amount Code | IRA contributions (other than amounts in Amount Codes 2, 3, 4, 8, 9, A, C, and D.) (See Note 1 and 2) | 1 | Rollover contributions | 2 | Roth conversion amount | 3 | Recharacterized contributions | 4 | Fair market value of account | 5 | Life insurance cost included in Amount Code 1 | 6 | FMV of certain specified assets | 7 | SEP contributions | 8 | SIMPLE contributions | 9 | Roth IRA contributions | A | RMD amount | B | Postponed Contribution | C | Repayments | D |
| Amount Type | Amount Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| IRA contributions (other than amounts in Amount Codes 2, 3, 4, 8, 9, A, C, and D.) (See Note 1 and 2) | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rollover contributions | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Roth conversion amount | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Recharacterized contributions | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fair market value of account | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Life insurance cost included in Amount Code 1 | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FMV of certain specified assets | 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SEP contributions | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SIMPLE contributions | 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Roth IRA contributions | A | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| RMD amount | B | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Postponed Contribution | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Repayments | D | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Record Name: Issuer "A" Record (continued)

| Field Position | Field Title | Length | General Field Description | | | | | | | | | | | | |
|---|--|--------|---|-------------|-------------|---|---|----------------------------------|---|--|---|-----------------------------------|---|--|---|
| Amount Codes | Form 5498-ESA, Coverdell ESA Contribution Information | | For Reporting Information on Form 5498-ESA: <table border="1" data-bbox="760 352 1442 516"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Coverdell ESA contributions</td> <td align="center">1</td> </tr> <tr> <td>Rollover contributions</td> <td align="center">2</td> </tr> </tbody> </table> | Amount Type | Amount Code | Coverdell ESA contributions | 1 | Rollover contributions | 2 | | | | | | |
| Amount Type | Amount Code | | | | | | | | | | | | | | |
| Coverdell ESA contributions | 1 | | | | | | | | | | | | | | |
| Rollover contributions | 2 | | | | | | | | | | | | | | |
| Amount Codes | Form 5498-SA, HSA, Archer MSA or Medicare Advantage MSA Information | | For Reporting Information on Form 5498-SA: <table border="1" data-bbox="764 684 1437 1163"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Employee or self-employed person's Archer MSA contributions made in 2021 and 2022 for 2021.</td> <td align="center">1</td> </tr> <tr> <td>Total contributions made in 2021</td> <td align="center">2</td> </tr> <tr> <td>Total HSA or Archer MSA contributions made in 2022 for 2021.</td> <td align="center">3</td> </tr> <tr> <td>Rollover contributions (see Note)</td> <td align="center">4</td> </tr> <tr> <td>Fair market value of HSA, Archer MSA or Medicare Advantage MSA</td> <td align="center">5</td> </tr> </tbody> </table> <p>Note: This is the amount of any rollover made to this MSA in 2020 after a distribution from another MSA. For detailed information on reporting. Refer to Instructions for Forms 1099-R and 5498.</p> | Amount Type | Amount Code | Employee or self-employed person's Archer MSA contributions made in 2021 and 2022 for 2021. | 1 | Total contributions made in 2021 | 2 | Total HSA or Archer MSA contributions made in 2022 for 2021. | 3 | Rollover contributions (see Note) | 4 | Fair market value of HSA, Archer MSA or Medicare Advantage MSA | 5 |
| Amount Type | Amount Code | | | | | | | | | | | | | | |
| Employee or self-employed person's Archer MSA contributions made in 2021 and 2022 for 2021. | 1 | | | | | | | | | | | | | | |
| Total contributions made in 2021 | 2 | | | | | | | | | | | | | | |
| Total HSA or Archer MSA contributions made in 2022 for 2021. | 3 | | | | | | | | | | | | | | |
| Rollover contributions (see Note) | 4 | | | | | | | | | | | | | | |
| Fair market value of HSA, Archer MSA or Medicare Advantage MSA | 5 | | | | | | | | | | | | | | |
| Amount Codes | Form W-2G, Certain Gambling Winnings | | For Reporting Payments on Form W-2G: <table border="1" data-bbox="760 1444 1437 1667"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Reportable winnings</td> <td align="center">1</td> </tr> <tr> <td>Federal income tax withheld</td> <td align="center">2</td> </tr> <tr> <td>Winnings from identical wagers</td> <td align="center">7</td> </tr> </tbody> </table> | Amount Type | Amount Code | Reportable winnings | 1 | Federal income tax withheld | 2 | Winnings from identical wagers | 7 | | | | |
| Amount Type | Amount Code | | | | | | | | | | | | | | |
| Reportable winnings | 1 | | | | | | | | | | | | | | |
| Federal income tax withheld | 2 | | | | | | | | | | | | | | |
| Winnings from identical wagers | 7 | | | | | | | | | | | | | | |

Record Name: Issuer "A" Record (continued)

| Field Position | Field Title | Length | General Field Description | | | | | | |
|---|--------------------------|---------------|---|----------------|-------------|--|---|---|---|
| 46-51 | Blank | 6 | Enter blanks. | | | | | | |
| 52 | Foreign Entity Indicator | 1 | Enter "1" (one) if the issuer is a foreign entity and income is paid by the foreign entity to a U.S. resident. Otherwise, enter a blank. | | | | | | |
| 53-92 | First Issuer Name Line | 40 | Required. Enter the name of the issuer whose TIN appears in positions 12-20 of the "A" Record. (The transfer agent's name is entered in the Second Issuer Name Line Field, if applicable). Left justify information and fill unused positions with blanks. Delete extraneous information. | | | | | | |
| 93-132 | Second Issuer Name Line | 40 | If position 133 Transfer (or Paying) Agent Indicator contains a "1" (one), this field must contain the name of the transfer or paying agent. If position 133 contains a "0" (zero), this field may contain either a continuation of the First Issuer Name Line or blanks. Left justify the information. Fill unused positions with blanks. | | | | | | |
| 133 | Transfer Agent Indicator | 1 | <p>Required. Enter the appropriate numeric code from the table below.</p> <table border="1" data-bbox="820 928 1485 1291"> <thead> <tr> <th>Meaning</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>The entity in the Second Issuer Name Line Field is the transfer (or paying) agent.</td> <td align="center">1</td> </tr> <tr> <td>The entity shown is not the transfer (or paying) agent (that is, the Second Issuer Name Line Field either contains a continuation of the First Issuer Name Line Field or blanks).</td> <td align="center">0</td> </tr> </tbody> </table> | Meaning | Code | The entity in the Second Issuer Name Line Field is the transfer (or paying) agent. | 1 | The entity shown is not the transfer (or paying) agent (that is, the Second Issuer Name Line Field either contains a continuation of the First Issuer Name Line Field or blanks). | 0 |
| Meaning | Code | | | | | | | | |
| The entity in the Second Issuer Name Line Field is the transfer (or paying) agent. | 1 | | | | | | | | |
| The entity shown is not the transfer (or paying) agent (that is, the Second Issuer Name Line Field either contains a continuation of the First Issuer Name Line Field or blanks). | 0 | | | | | | | | |

Record Name: Issuer "A" Record (continued)

| Field Position | Field Title | Length | General Field Description |
|-----------------------|-------------------------------------|---------------|--|
| 134-173 | Issuer Shipping Address | 40 | <p>Required. If position 133 Transfer Agent Indicator is "1" (one), enter the shipping address of the transfer or paying agent. Otherwise, enter the actual shipping address of the issuer. The street address includes street number, apartment or suite number, or P.O. Box address if mail is not delivered to a street address. Left justify the information and fill unused positions with blanks.</p> <p>For U.S. addresses, the issuer city, state, and ZIP Code must be reported as 40-, 2-, and 9-position fields, respectively.</p> <p>Filers must adhere to the correct format for the issuer city, state, and ZIP Code.</p> <p>For foreign addresses, filers may use the issuer city, state, and ZIP Code as a continuous 51-position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Entity Indicator in position 52 must contain a "1" (one).</p> |
| 174-213 | Issuer City | 40 | <p>Required. If the Transfer Agent Indicator in position 133 is a "1" (one), enter the city, town, or post office of the transfer agent. Otherwise, enter issuer city, town, or post office city. Don't enter state and ZIP Code information in this field. Left justify the information and fill unused positions with blanks.</p> |
| 214-215 | Issuer State | 2 | <p>Required. Enter the valid U.S. Postal Service state abbreviation. Refer to Part A, Sec. 13, Table 2, State & U.S. Territory Abbreviations.</p> |
| 216-224 | Issuer ZIP Code | 9 | <p>Required. Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five digits are known, left justify the information and fill unused positions with blanks. For foreign countries, alpha characters are acceptable if the filer has entered a "1" (one) in "A" Record, field position 52 Foreign Entity Indicator.</p> |
| 225-239 | Issuer Telephone Number & Extension | 15 | <p>Enter the issuer's telephone number and extension. Omit hyphens. Left justify the information and fill unused positions with blanks.</p> |
| 240-499 | Blank | 260 | <p>Enter blanks.</p> |

Record Name: Issuer "A" Record (continued)

| | | | |
|---------|------------------------|-----|--|
| 500-507 | Record Sequence Number | 8 | Required. Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and the file can have only one "T" Record. Each record thereafter must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002," the first "B" Record, "00000003," the second "B" Record, "00000004" and so on until 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. |

Issuer "A" Record - Record Layout

| | | | | | |
|--------------------------------------|--------------------------|---------------------------------------|--------------|--------------------------|-------------------------|
| Record Type | Payment Year | Combined Federal/State Filing Program | Blank | Issuers TIN | Issuers Name Control |
| 1 | 2-5 | 6 | 7-11 | 12-20 | 21-24 |
| Last Filing Indicator | Type of Return | Amount Codes | Blank | Foreign Entity Indicator | First Issuers Name Line |
| 25 | 26-27 | 28-45 | 46-51 | 52 | 53-92 |
| Second Issuers Name Line | Transfer Agent Indicator | Issuers Shipping Address | Issuers City | Issuers State | Issuers ZIP Code |
| 93-132 | 133 | 134-173 | 174-213 | 214-215 | 216-224 |
| Issuers Telephone Number & Extension | Blank | Record Sequence Number | Blank | Blank or CR/LF | |
| 225-239 | 240-499 | 500-507 | 508-748 | 749-750 | |

Sec. 3 Payee “B” Record

General Field Descriptions

The “B” Record contains the payment information from 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.
- Allow for all 18 Payment Amount Fields. For the fields not used, enter “0” (zeros).
- All records must be a fixed length of 750 positions.
- All alpha characters must be upper case.
- Don’t use decimal points (.) to indicate dollars and cents.

For all fields marked “**Required**,” the transmitter must provide the information described under “General Field Description.” 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.

A field is also provided 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. The 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 Entries Field.

Following the Special Data Entries Field, payment fields have been allocated for State Income Tax Withheld and Local Income Tax Withheld. These fields are for the convenience of filers. The information will not be used by the IRS.

Adhere to guidelines listed in [Sec. 12 Combined Federal/State Filing \(CF/SF\) Program](#) if participating in the program.

Record Name: Payee “B” Record

| Field Position | Field Title | Length | General Field Description | | | | | | | | |
|---|---------------------------------------|--------|---|------------|------|---|---|--|---|------------------------|-------|
| 1 | Record Type | 1 | Required. Enter “B.” | | | | | | | | |
| 2-5 | Payment Year | 4 | Required. Enter “2021.” If reporting prior year data, report the year which applies (2020, 2019, etc.). | | | | | | | | |
| 6 | Corrected Return Indicator (See Note) | 1 | <p>Required for corrections only. Indicates a corrected return. Enter the appropriate code from the following table.</p> <table border="1"> <thead> <tr> <th>Definition</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>For a one-transaction correction or the first of a two-transaction correction</td> <td>G</td> </tr> <tr> <td>For a second transaction of a two-transaction correction</td> <td>C</td> </tr> <tr> <td>For an original return</td> <td>Blank</td> </tr> </tbody> </table> <p>Note: C, G, and non-coded records must be reported using separate Issuer “A” Records.</p> | Definition | Code | For a one-transaction correction or the first of a two-transaction correction | G | For a second transaction of a two-transaction correction | C | For an original return | Blank |
| Definition | Code | | | | | | | | | | |
| For a one-transaction correction or the first of a two-transaction correction | G | | | | | | | | | | |
| For a second transaction of a two-transaction correction | C | | | | | | | | | | |
| For an original return | Blank | | | | | | | | | | |
| 7-10 | Name Control | 4 | <p>If determinable, enter the first four characters of the last name of the person whose TIN is being reported in positions 12-20 of the “B” Record. Otherwise, enter blanks. Last names of less than four characters must be left justified and fill the unused positions with blanks.</p> <p>Special characters and embedded blanks must be removed. Refer to Part E. Exhibit 1, Name Control.</p> | | | | | | | | |

Record Name: Payee “B” Record

| Field Position | Field Title | Length | General Field Description | | | | | | | | | | | | | | | | | | |
|----------------|--|--------|---|-----|-----------------|------|-----|--|---|-----|--|---|------|--|---|------|---|---|-----|---|-------|
| 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>TIN</th> <th>Type of Account</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>EIN</td> <td>A business, organization, some sole proprietors, or other entity</td> <td>1</td> </tr> <tr> <td>SSN</td> <td>An individual, including some sole proprietors</td> <td>2</td> </tr> <tr> <td>ITIN</td> <td>An individual required to have a taxpayer identification number but who is not eligible to obtain an SSN</td> <td>2</td> </tr> <tr> <td>ATIN</td> <td>An adopted individual prior to the assignment of an SSN</td> <td>2</td> </tr> <tr> <td>N/A</td> <td>If the type of TIN is not determinable, enter a blank</td> <td>Blank</td> </tr> </tbody> </table> | TIN | Type of Account | Code | EIN | A business, organization, some sole proprietors, or other entity | 1 | SSN | An individual, including some sole proprietors | 2 | ITIN | An individual required to have a taxpayer identification number but who is not eligible to obtain an SSN | 2 | ATIN | An adopted individual prior to the assignment of an SSN | 2 | N/A | If the type of TIN is not determinable, enter a blank | Blank |
| TIN | Type of Account | Code | | | | | | | | | | | | | | | | | | | |
| EIN | A business, organization, some sole proprietors, or other entity | 1 | | | | | | | | | | | | | | | | | | | |
| SSN | An individual, including some sole proprietors | 2 | | | | | | | | | | | | | | | | | | | |
| ITIN | An individual required to have a taxpayer identification number but who is not eligible to obtain an SSN | 2 | | | | | | | | | | | | | | | | | | | |
| ATIN | An adopted individual prior to the assignment of an SSN | 2 | | | | | | | | | | | | | | | | | | | |
| N/A | If the type of TIN is not determinable, enter a blank | Blank | | | | | | | | | | | | | | | | | | | |
| 12-20 | Payee’s Taxpayer Identification Number (TIN) | 9 | <p>Required. Enter the nine-digit taxpayer identification number of the payee (SSN, ITIN, ATIN, or EIN). Don’t enter hyphens or alpha characters.</p> <p>If an identification number has been applied for but not received, enter blanks. All zeros, ones, twos, etc., will have the effect of an incorrect TIN. If the TIN is not available, enter blanks.</p> <p>Note: If the filer is required to report payments made through Foreign Intermediaries and Foreign Flow-Through Entities on Form 1099, refer to General Instructions for Certain Information Returns for reporting instructions.</p> | | | | | | | | | | | | | | | | | | |

Record Name: Payee "B" Record (continued)

| Field Position | Field Title | Length | General Field Description |
|--|----------------------------------|---------------|--|
| 21-40 | Issuers Account Number for Payee | 20 | <p>Required if submitting more than one information return of the same type for the same payee. Enter any number assigned by the issuer to the payee that can be used by the IRS to distinguish between 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 an issuer has three separate pension distributions for the same payee and three separate Forms 1099-R are filed; three 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. Don't use the payee's TIN since this will not make each record unique. This information is critical when corrections are filed. This number will be provided with the backup withholding notification and may be helpful in identifying the branch or subsidiary reporting the transaction. The account number can be any combination of alpha, numeric, or special characters. If fewer than 20 characters are used, filers may either left or right justify, filling the remaining positions with blanks.</p> <p>Forms 1099-LS and 1099-SB - use this field to report "Policy Number."</p> |
| 41-44 | Issuers Office Code | 4 | Enter the office code of the issuer. Otherwise, enter blanks. For issuers with multiple locations, this field may be used to identify the location of the office submitting the information returns. This code will also appear on backup withholding notices. |
| 45-54 | Blank | 10 | Enter blanks. |
| Payment Amount Fields (Must be numeric) | | | <p>Required. Filers should allow for all payment amounts. For those not used, enter zeros. Each payment field must contain 12 numeric characters. Each payment amount must contain U.S. dollars and cents. The right-most two positions represent cents in the payment amount fields. Don't enter dollar signs, commas, decimal points, or negative payments, except those items that reflect a loss on Form 1099-B, 1099-OID, or 1099-Q. Positive and negative amounts are indicated by placing a "+" (plus) or "-" (minus) sign in the left-most position of the payment amount field. A negative over punch in the unit's position may be used instead of a minus sign, to indicate a negative amount. If a plus sign, minus sign, or negative over punch is not used, the number is assumed to be positive. Negative over punch cannot be used in PC created files. Payment amounts must be right justified and fill unused positions with zeros.</p> |

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

Record Name: Payee "B" Record (continued)

| Field Position | Field Title | Length | General Field Description |
|-----------------------|--------------------|---------------|--|
| 55-66 | Payment Amount 1* | 12 | The amount reported in this field represents payments for Amount Code 1 in the "A" Record. |
| 67-78 | Payment Amount 2* | 12 | The amount reported in this field represents payments for Amount Code 2 in the "A" Record. |
| 79-90 | Payment Amount 3* | 12 | The amount reported in this field represents payments for Amount Code 3 in the "A" Record. |
| 91-102 | Payment Amount 4* | 12 | The amount reported in this field represents payments for Amount Code 4 in the "A" Record. |
| 103-114 | Payment Amount 5* | 12 | The amount reported in this field represents payments for Amount Code 5 in the "A" Record. |
| 115-126 | Payment Amount 6* | 12 | The amount reported in this field represents payments for Amount Code 6 in the "A" Record. |
| 127-138 | Payment Amount 7* | 12 | The amount reported in this field represents payments for Amount Code 7 in the "A" Record. |
| 139-150 | Payment Amount 8* | 12 | The amount reported in this field represents payments for Amount Code 8 in the "A" Record. |
| 151-162 | Payment Amount 9* | 12 | The amount reported in this field represents payments for Amount Code 9 in the "A" Record. |
| 163-174 | Payment Amount A* | 12 | The amount reported in this field represents payments for Amount Code A in the "A" Record. |
| 175-186 | Payment Amount B* | 12 | The amount reported in this field represents payments for Amount Code B in the "A" Record. |
| 187-198 | Payment Amount C* | 12 | The amount reported in this field represents payments for Amount Code C in the "A" Record. |
| 199-210 | Payment Amount D* | 12 | The amount reported in this field represents payments for Amount Code D in the "A" Record. |
| 211-222 | Payment Amount E* | 12 | The amount reported in this field represents payments for Amount Code E in the "A" Record. |
| 223-234 | Payment Amount F* | 12 | The amount reported in this field represents payments for Amount Code F in the "A" Record. |
| 235-246 | Payment Amount G* | 12 | The amount reported in this field represents payments for Amount Code G in the "A" Record. |
| 247-258 | Payment Amount H* | 12 | The amount reported in this field represents payments for Amount Code H in the "A" Record. |
| 259-270 | Payment Amount J* | 12 | The amount reported in this field represents payments for Amount Code J in the "A" Record. |
| 271-286 | Blank | 16 | Enter Blanks. |

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

Record Name: Payee “B” Record (continued)

| Field Position | Field Title | Length | General Field Description |
|-----------------------|---------------------------|---------------|---|
| 287 | Foreign Country Indicator | 1 | <p>If the address of the payee is in a foreign country, enter a “1” (one) in this field. Otherwise, enter blank. When filers use the foreign country indicator, they may use a free format for the payee city, state, and ZIP Code.</p> <p>Enter information in the following order: city, province or state, postal code, and the name of the country. Don’t enter address information in the First or Second Payee Name Lines.</p> |
| 288-327 | First Payee Name Line | 40 | <p>Required. Enter the name of the payee (preferably last name first) whose taxpayer identification number (TIN) was provided in positions 12-20 of the Payee “B” Record.</p> <p>Left justify the information and fill unused positions with blanks. If more space is required for the name, use the Second Payee Name Line Field. If reporting information for a sole proprietor, the individual’s name must always be present on the First Payee Name Line. The use of the business name is optional in the Second Payee Name Line Field. End the First Payee Name Line with a full word. Extraneous words, titles, and special characters (that is, Mr., Mrs., Dr., period, apostrophe) should be removed from the Payee Name Lines. A hyphen (-) and an ampersand (&) are the only acceptable special characters for First and Second Payee Name Lines.</p> <p>Note: If a filer is required to report payments made through Foreign Intermediaries and Foreign Flow-Through Entities on Form 1099, see the General Instructions for Certain Information Returns for reporting instructions.</p> |
| 328-367 | Second Payee Name Line | 40 | <p>If there are multiple payees (for example, partners, joint owners, or spouses), use this field for those names not associated with the TIN provided in positions 12-20 of the “B” Record, or if not enough space was provided in the First Payee Name Line continue the name in this field. Do not enter address information. It is important that filers provide as much payee information to the IRS as possible to identify the payee associated with the TIN. See the Note under the First Payee Name Line. Left justify the information and fill unused positions with blanks.</p> |
| 368-407 | Payee Mailing Address | 40 | <p>Required. Enter the mailing address of the payee.</p> <p>The street address should include number, street, apartment or suite number, or P.O. Box if mail is not delivered to a street address. Left justify the information and fill unused positions with blanks.</p> <p>Don’t enter data other than the payee’s mailing address.</p> |
| 408-447 | Blank | 40 | Enter blanks. |
| 448-487 | Payee City | 40 | <p>Required. Enter the city, town, or post office. Enter APO or FPO if applicable. Don’t enter state and ZIP Code information in this field. Left justify the information and fill unused positions with blanks.</p> |

Record Name: Payee "B" Record (continued)

| | | | |
|---------|------------------------|----|---|
| 488-489 | Payee State | 2 | Required. Enter the valid U.S. Postal Service state abbreviations for states or the appropriate postal identifier (AA, AE, or AP). Refer to Part A. Sec. 13, Table 2, State & U.S. Territory Abbreviations. |
| 490-498 | Payee ZIP Code | 9 | Required. Enter the valid ZIP Code (nine-digit or five-digit) assigned by the U.S. Postal Service. For foreign countries, alpha characters are acceptable if the filer has entered a "1" (one) in the Foreign Country Indicator, located in position 247 of the "B" Record. If only the first five-digits are known, left justify the information and fill the unused positions with blanks. |
| 499 | Blank | 1 | Enter blank. |
| 500-507 | Record Sequence Number | 8 | Required. Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be one (1), since it is the first record on the file and the file can have only one "T" Record in a file. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002," the first "B" Record, "00000003," the second "B" Record, "00000004", and so on until 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 | Payment Year | Corrected Return Indicator | Name Control | Type of TIN | Payee's TIN |
|-------------|--------------|----------------------------|--------------|-------------|-------------|

1 2-5 6 7-10 11 12-20

| | | | | | |
|----------------------------------|---------------------|-------|------------------|------------------|------------------|
| Issuers Account Number for Payee | Issuers Office Code | Blank | Payment Amount 1 | Payment Amount 2 | Payment Amount 3 |
|----------------------------------|---------------------|-------|------------------|------------------|------------------|

21-40 41-44 45-54 55-66 67-78 79-90

| | | | | | |
|------------------|------------------|------------------|------------------|------------------|------------------|
| Payment Amount 4 | Payment Amount 5 | Payment Amount 6 | Payment Amount 7 | Payment Amount 8 | Payment Amount 9 |
|------------------|------------------|------------------|------------------|------------------|------------------|

91-102 103-114 115-126 127-138 139-150 151-162

| | | | | | |
|------------------|------------------|------------------|------------------|------------------|------------------|
| Payment Amount A | Payment Amount B | Payment Amount C | Payment Amount D | Payment Amount E | Payment Amount F |
|------------------|------------------|------------------|------------------|------------------|------------------|

163-174 175-186 187-198 199-210 211-222 223-234

| | | | | | |
|------------------|------------------|------------------|-------|---------------------------|-----------------------|
| Payment Amount G | Payment Amount H | Payment Amount J | Blank | Foreign Country Indicator | First Payee Name Line |
|------------------|------------------|------------------|-------|---------------------------|-----------------------|

235-246 247-258 259-270 271-286 287 288-327

| | | | | | |
|------------------------|-----------------------|-------|------------|-------------|----------------|
| Second Payee Name Line | Payee Mailing Address | Blank | Payee City | Payee State | Payee Zip Code |
|------------------------|-----------------------|-------|------------|-------------|----------------|

328-367 368-407 408-447 448-487 488-489 490-498

| | | |
|-------|------------------------|-------|
| Blank | Record Sequence Number | Blank |
|-------|------------------------|-------|

499 500-507 508-543

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

| Section | Form | Section | Form |
|--|-----------|---------|------------|
| 1 | 1097-BTC | 17 | 1099-LTC |
| 2 | 1098 | 18 | 1099-MISC* |
| 3 | 1098-C | 19 | 1099-NEC* |
| 4 | 1098-E | 20 | 1099-OID* |
| 5 | 1098-F | 21 | 1099-PATR* |
| 6 | 1098-Q | 22 | 1099-Q |
| 7 | 1098-T | 23 | 1099-R* |
| 8 | 1099-A | 24 | 1099-S |
| 9 | 1099-B* | 25 | 1099-SA |
| 10 | 1099-C | 26 | 1099-SB |
| 11 | 1099-CAP | 27 | 3921 |
| 12 | 1099-DIV* | 28 | 3922 |
| 13 | 1099-G* | 29 | 5498* |
| 14 | 1099-INT* | 30 | 5498-ESA |
| 15 | 1099-K | 31 | 5498-SA |
| 16 | 1099-LS | 32 | W-2G |
| <p>* These forms may be filed through the Combined Federal/State Filing (CF/SF) Program. The IRS will forward these records to participating states for filers who have been approved for the program.</p> | | | |

(1) Payee “B” Record - Record Layout Positions 544-750 for Form 1097-BTC

| Field Position | Field Title | Length | General Field Description | | | | | | | | |
|--|----------------------|---------------|---|--------------|------------------|---|-----|--|-----|--|---|
| 544-546 | Blank | 3 | Enter blanks. | | | | | | | | |
| 547 | Issuer Indicator | 1 | <p>Required. Enter the appropriate indicator from the table below:</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Issuer of bond or its agent filing initial 2020 Form 1097-BTC for credit being reported</td> <td align="center">1</td> </tr> <tr> <td>An entity that received a 2019 Form 1097-BTC for credit being reported</td> <td align="center">2</td> </tr> </tbody> </table> | Usage | Indicator | Issuer of bond or its agent filing initial 2020 Form 1097-BTC for credit being reported | 1 | An entity that received a 2019 Form 1097-BTC for credit being reported | 2 | | |
| Usage | Indicator | | | | | | | | | | |
| Issuer of bond or its agent filing initial 2020 Form 1097-BTC for credit being reported | 1 | | | | | | | | | | |
| An entity that received a 2019 Form 1097-BTC for credit being reported | 2 | | | | | | | | | | |
| 548-555 | Blank | 8 | Enter blanks. | | | | | | | | |
| 556 | Code | 1 | <p>Required. Enter the appropriate alpha indicator from the table below:</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Account number</td> <td align="center">A</td> </tr> <tr> <td>CUSIP number</td> <td align="center">C</td> </tr> <tr> <td>Unique identification number, not an account/CUSIP number, such as a self-provided identification number</td> <td align="center">O</td> </tr> </tbody> </table> | Usage | Indicator | Account number | A | CUSIP number | C | Unique identification number, not an account/CUSIP number, such as a self-provided identification number | O |
| Usage | Indicator | | | | | | | | | | |
| Account number | A | | | | | | | | | | |
| CUSIP number | C | | | | | | | | | | |
| Unique identification number, not an account/CUSIP number, such as a self-provided identification number | O | | | | | | | | | | |
| 557-559 | Blank | 3 | Enter blanks. | | | | | | | | |
| 560-598 | Unique Identifier | 39 | <p>Enter the unique identifier assigned to the bond. This can be an alphanumeric identifier such as the CUSIP number.</p> <p>Right justify the information and fill unused positions with blanks.</p> | | | | | | | | |
| 599-601 | Bond Type | 3 | <p>Required. Enter the appropriate indicator from the table.</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Clean Renewable Energy Bond</td> <td align="center">101</td> </tr> <tr> <td>Other</td> <td align="center">199</td> </tr> </tbody> </table> | Usage | Indicator | Clean Renewable Energy Bond | 101 | Other | 199 | | |
| Usage | Indicator | | | | | | | | | | |
| Clean Renewable Energy Bond | 101 | | | | | | | | | | |
| Other | 199 | | | | | | | | | | |
| 602-662 | Blank | 61 | Enter blanks. | | | | | | | | |
| 663-722 | Special Data Entries | 60 | <p>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. Issuers should contact the state or local revenue departments for filing requirements. You may enter comments here. If this field is not used, enter blanks.</p> | | | | | | | | |
| 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 1097-BTC

| | | | | | |
|-----------|------------------|----------------------|---------|----------------|-------------------|
| Blank | Issuer Indicator | Blank | Code | Blank | Unique Identifier |
| 544-546 | 547 | 548-555 | 556 | 557-559 | 560-598 |
| Bond Type | Blank | Special Data Entries | Blank | Blank or CR/LF | |
| 599-601 | 602-662 | 663-722 | 723-748 | 749-750 | |

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

| Field Position | Field Title | Length | General Field Description |
|---|---|--------|---|
| 544-551 | Mortgage Origination Date | 8 | Enter the date of the Mortgage Origination in YYYYMMDD format. |
| 552 | Property Securing Mortgage Indicator | 1 | Enter “1” (one) if Property Securing Mortgage is the same as issuer/borrowers’ address. Otherwise enter a blank. |
| 553-591 | Property Address or Description Securing Mortgage | 39 | Enter the address or description of the property securing the mortgage if different than the issuer/borrowers’ address. Left justify and fill with blanks. |
| 592-630 | Other | 39 | <p>Enter any other item you wish to report to the issuer. Examples include:</p> <ul style="list-style-type: none"> • Continuation of Property Address Securing Mortgage • Continuation of Legal Description of Property • Real estate taxes • Insurance paid from escrow • If you’re a collection agent, the name of the person forwhom you collected the interest <p>This is a free format field. If this field is not used, enter blanks. You don’t have to report to the IRS any information provided in this box. Left justify and fill with blanks.</p> |
| <p>Option: FIRE will allow Field Positions 553-591 and Field Positions 592-630 to be combined as continuous space for reporting ‘Property address or description of property securing the mortgage beginning at Field Position 553 continuing through 630.</p> | | | |

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

| Field Position | Field Title | Length | General Field Description |
|----------------|--------------------------------|--------|--|
| 631-669 | Blank | 39 | Enter blanks. |
| 670-673 | Number of Mortgaged Properties | 4 | If more than one property securing the mortgage, enter the total number of properties secured by this mortgage. If less than two (2), enter blanks. Valid values are 0000 - 9999. |
| 674-722 | Special Data Entries | 49 | 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. Issuers should contact the state or local revenue departments for the filing requirements. If this field is not use, enter blanks. |
| 723-730 | Mortgage Acquisition Date | 8 | Enter the date in format YYYYMMDD if the recipient/lender acquired the mortgage in 2021, show the date of acquisition. (for example, January 5, 2021, would be 20210105) |
| 731-748 | Blank | 18 | Enter blanks. |
| 749-750 | Blank | 2 | Enter blanks or carriage return/line feed characters (CR/LF). |

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

| | | | | |
|---------------------------|--------------------------------------|---|-------|-------|
| Mortgage Origination Date | Property Securing Mortgage Indicator | Property Address or Description Securing Mortgage | Other | Blank |
|---------------------------|--------------------------------------|---|-------|-------|

544-551 552 553-591 592-630 631-669

| | | | | |
|--------------------------------|----------------------|---------------------------|-------|----------------|
| Number of Mortgaged Properties | Special Data Entries | Mortgage Acquisition Date | Blank | Blank or CR/LF |
|--------------------------------|----------------------|---------------------------|-------|----------------|

670-673 674-722 723-730 731-748 749-750

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

| Field Position | Field Title | Length | General Field Description |
|-----------------------|--|---------------|--|
| 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. |
| 549-552 | Year | 4 | Enter the year of the vehicle in YYYY format. |
| 553-565 | Make | 13 | Enter the Make of the vehicle. Left justify the information and fill unused positions with blanks. |
| 566-587 | Model | 22 | Enter the Model of the vehicle. Left justify the information 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 the information 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 the information and fill unused positions with blanks. |
| 652-659 | Date of Contribution | 8 | Enter the date the contribution was made to an organization, in YYYYMMDD format (for example, January 5, 2021, would be 20210105). |

(3) Payee “B” Record - Record Layout Positions 544-750 for Form 1098-C (continued)

| Field Position | Field Title | Length | General Field Description | | | | | | |
|---|---|---------------|---|--------------|------------------|----------------------------------|---|---|---|
| 660 | Donee Indicator | 1 | <p>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.</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Donee provided goods or services</td> <td align="center">1</td> </tr> <tr> <td>Donee did not provide goods or services</td> <td align="center">2</td> </tr> </tbody> </table> | Usage | Indicator | Donee provided goods or services | 1 | Donee did not provide goods or services | 2 |
| Usage | Indicator | | | | | | | | |
| Donee provided goods or services | 1 | | | | | | | | |
| Donee did not provide goods or services | 2 | | | | | | | | |
| 661 | Intangible Religious Benefits Indicator | 1 | Enter “1” (one) if only intangible religious benefits were provided in exchange for the vehicle. Otherwise, enter a blank. | | | | | | |
| 662 | Deduction \$500 or Less Indicator | 1 | Enter “1” (one) if under the law the donor cannot claim a deduction of more than \$500 for the vehicle. Otherwise, enter a blank. | | | | | | |
| 663-722 | Special Data Entries | 60 | You may enter odometer mileage here. Enter as 7 numeric characters. The remaining positions of this field may be used to record information for state and local government reporting or for the filer's own purposes. Issuers should contact the state or local revenue departments for the filing requirements. If this field is not used, enter blanks. | | | | | | |
| 723-730 | Date of Sale | 8 | Enter the date of sale, in YYYYMMDD format (for example, January 5, 2021, would be 20210105). Don't enter hyphens or slashes. | | | | | | |
| 731-746 | Goods and Services | 16 | Enter a description of any goods and services received for the vehicle. Otherwise, enter blanks. Left justify information and fill unused positions with blanks. | | | | | | |
| 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 1098-C

| | | | | | |
|-----------------------------------|--|---------------------------------------|--|-----------------|---|
| Blank | Transaction Indicator | Transfer After Improvements Indicator | Transfer Below Fair Market Value Indicator | Year | Make |
| 544-545 | 546 | 547 | 548 | 549-552 | 553-565 |
| Model | Vehicle or Other Identification Number | Vehicle Description | Date of Contribution | Donee Indicator | Intangible Religious Benefits Indicator |
| 566-587 | 588-612 | 613-651 | 652-659 | 660 | 661 |
| Deduction \$500 or Less Indicator | Special Data Entries | Date of Sale | Goods and Services | Blank | Blank or CR/LF |
| 662 | 663-722 | 723-730 | 731-746 | 747-748 | 749-750 |

(4) Payee "B" Record - Record Layout Positions 544-750 for Form 1098-E

| Field Position | Field Title | Length | General Field Description |
|----------------|--|--------|---|
| 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 does not include loan origination fees and/or capitalized interest made before September 1, 2004. 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. Issuers should contact the state or local revenue departments for the filing requirements. If this field is not used, 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 |
| 544-546 | 547 | 548-662 | 663-722 | 723-748 | 749-750 |

(5) Payee “B” Record – Positions 544-750 for Form 1098-F

| Field Position | Field Title | Length | General Field Description | | | | | | | | | | | | | | | | | | | | |
|---|--|---------------|---|--------------|------------------|-------------------|---|-----------------------------|---|-----------------|---|---------------------------------|---|-------------------------------|---|--|---|--|---|--------------------------------|---|---|---|
| 544-551 | Date of Order/Agreement | 8 | Enter the effective date of the order in YYYYMMDD format (for example, January 5, 2021, would be 20210105). | | | | | | | | | | | | | | | | | | | | |
| 552-590 | Jurisdiction | 39 | Enter the jurisdiction for the fines, penalties, or other amounts being assessed, if applicable. | | | | | | | | | | | | | | | | | | | | |
| 591-629 | Case number | 39 | Enter the case number assigned to the order or agreement, if applicable. | | | | | | | | | | | | | | | | | | | | |
| 630-668 | Name or description of matter/suit/agreement | 39 | Enter a name or description to identify order or agreement. | | | | | | | | | | | | | | | | | | | | |
| 669-674 | Payment Code | 6 | <p>Enter one or more of the following payment codes.</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Multiple Payments</td> <td>A</td> </tr> <tr> <td>Multiple issuers/defendants</td> <td>B</td> </tr> <tr> <td>Multiple payees</td> <td>C</td> </tr> <tr> <td>Property included in settlement</td> <td>D</td> </tr> <tr> <td>Payment amount not identified</td> <td>E</td> </tr> <tr> <td>Settlement paid in full as of time of filing</td> <td>F</td> </tr> <tr> <td>No payment received as of time of filing</td> <td>G</td> </tr> <tr> <td>Deferred prosecution agreement</td> <td>H</td> </tr> <tr> <td>Payments to third party at the direction of a government or governmental entity</td> <td>I</td> </tr> </tbody> </table> | Usage | Indicator | Multiple Payments | A | Multiple issuers/defendants | B | Multiple payees | C | Property included in settlement | D | Payment amount not identified | E | Settlement paid in full as of time of filing | F | No payment received as of time of filing | G | Deferred prosecution agreement | H | Payments to third party at the direction of a government or governmental entity | I |
| Usage | Indicator | | | | | | | | | | | | | | | | | | | | | | |
| Multiple Payments | A | | | | | | | | | | | | | | | | | | | | | | |
| Multiple issuers/defendants | B | | | | | | | | | | | | | | | | | | | | | | |
| Multiple payees | C | | | | | | | | | | | | | | | | | | | | | | |
| Property included in settlement | D | | | | | | | | | | | | | | | | | | | | | | |
| Payment amount not identified | E | | | | | | | | | | | | | | | | | | | | | | |
| Settlement paid in full as of time of filing | F | | | | | | | | | | | | | | | | | | | | | | |
| No payment received as of time of filing | G | | | | | | | | | | | | | | | | | | | | | | |
| Deferred prosecution agreement | H | | | | | | | | | | | | | | | | | | | | | | |
| Payments to third party at the direction of a government or governmental entity | I | | | | | | | | | | | | | | | | | | | | | | |
| 675-734 | 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. Issuers should contact the state or local revenue departments for the filing requirements. If this field is not used, enter blanks. | | | | | | | | | | | | | | | | | | | | |
| 735-748 | Blank | 14 | 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-F

| Date of order/agreement | Jurisdiction | Case number | Name or description of matter/suit/agreement | Payment Code |
|-------------------------|--------------|-------------|--|--------------|
|-------------------------|--------------|-------------|--|--------------|

544-551

552-590

591-629

630-668

669-674

| Special Data Entries | Blank | Blank or CR/LF |
|----------------------|-------|----------------|
|----------------------|-------|----------------|

675-734

735-748

749-750

| Field Position | Field Title | Length | General Field Description |
|---|---|--------|--|
| 544-545 | Blank | 2 | Enter blanks. |
| 546-553 | Annuity Start Date | 8 | Enter the annuity start date in YYYYMMDD format. If the payments have not started, show the annuity amount payable on start date in YYYYMMDD format. |
| 554 | Start date may be accelerated Indicator | 1 | Enter "1" (one) if payments have not yet started and the start date may be accelerated. Otherwise, enter a blank. |
| BchY: For field positions 555-578, enter the date of the premium paid each month. If there is more than one payment per month, enter the date of the last payment in the month. The payment amount box for that month will include the total payments for the month. | | | |
| 555-556 | January | 2 | Enter a two-digit number 01-31. Otherwise, enter blanks. |
| 557-558 | February | 2 | Enter a two-digit number 01-28. Otherwise, enter blanks. |
| 559-560 | March | 2 | Enter a two-digit number 01-31. Otherwise, enter blanks. |
| 561-562 | April | 2 | Enter a two-digit number 01-30. Otherwise, enter blanks. |
| 563-564 | May | 2 | Enter a two-digit number 01-31. Otherwise, enter blanks. |
| 565-566 | June | 2 | Enter a two-digit number 01-30. Otherwise, enter blanks. |
| 567-568 | July | 2 | Enter a two-digit number 01-31. Otherwise, enter blanks. |
| 569-570 | August | 2 | Enter a two-digit number 01-31. Otherwise, enter blanks. |
| 571-572 | September | 2 | Enter a two-digit number 01-30. Otherwise, enter blanks. |
| 573-574 | October | 2 | Enter a two-digit number 01-31. Otherwise, enter blanks. |
| 575-576 | November | 2 | Enter a two-digit number 01-31. Otherwise, enter blanks. |
| 577-578 | December | 2 | Enter a two-digit number 01-31. Otherwise, enter blanks. |
| 579 | Blank | 1 | Enter a blank. |
| 580-618 | Name of Plan | 39 | If the contract was purchased under a plan, enter the name of the plan. Otherwise, enter blanks. |
| 619-638 | Plan Number | 20 | If the contract was purchased under a plan, enter the plan number. Otherwise, enter blanks. |
| 639-647 | Plan Sponsor's Employer Identification Number | 9 | If the contract was purchased under a plan, enter the nine-digit employer identification number of the plan sponsor. Otherwise, enter blanks. |
| 648-748 | Blank | 101 | 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-Q

| | | | | | |
|-------|--------------------|--|---------|----------|-------|
| Blank | Annuity Start Date | Start day may be accelerated Indicator | January | February | March |
|-------|--------------------|--|---------|----------|-------|

544-545 546-553 554 555-556 557-558 559-560

| | | | | | |
|-------|-----|------|------|--------|-----------|
| April | May | June | July | August | September |
|-------|-----|------|------|--------|-----------|

561-562 563-564 565-566 567-568 569-570 571-572

| | | | | | |
|---------|----------|----------|-------|--------------|-------------|
| October | November | December | Blank | Name of Plan | Plan Number |
|---------|----------|----------|-------|--------------|-------------|

573-574 575-576 577-578 579 580-618 619-638

| | | |
|---|-------|----------------|
| Plan Sponsor's Employer Identification Number | Blank | Blank or CR/LF |
|---|-------|----------------|

639-647 648-748 749-750

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

| Field Position | Field Title | Length | General Field Description |
|-----------------------|--|---------------|--|
| 544 | Student's taxpayer identification number (TIN Solicitation Certification) | 1 | <p>Required. Enter 1 to certify compliance with applicable TIN solicitation requirements regarding individual student when:</p> <ul style="list-style-type: none"> • Educational institution received a TIN from the individual in response to specific solicitation in the current year, a previous year, or the institution obtained the TIN from the student’s application for financial aid or other form (whether in the year for which the form is filed or a prior year) and, in either instance, has no reason to believe the TIN on file in the institution’s records is incorrect. • Educational institution files Form 1098-T with this field blank because it has no record of the student’s TIN, but only if the institution made the required written TIN solicitation by December 31 of the calendar year for which the Form 1098-T is being filed. <p>Otherwise, leave blank.</p> |
| 545-546 | Blank | 2 | Enter blanks. |
| 547 | Half-time Student Indicator | 1 | Required. Enter “1” (one) if the student was at least a half-time student during any academic period that began in 2021. Otherwise, enter a blank. |
| 548 | Graduate Student Indicator | 1 | Required. 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 2021. Otherwise, enter a blank. |
| 550 | Blank | 1 | 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. Issuers should contact the state or local revenue departments for the filing requirements. If this field is not used, 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

| | | | | | | |
|---|---------|-----------------------------|----------------------------|---------------------------|-------|---------|
| Student's taxpayer identification number (TIN Solicitation Certification) | Blank | Half-time Student Indicator | Graduate Student Indicator | Academic Period Indicator | Blank | Blank |
| 544 | 545-546 | 547 | 548 | 549 | 550 | 551-662 |

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

(8) Payee “B” Record – Record Layout Positions 544-750 for Form 1099-A

| Field Position | Field Title | Length | General Field Description | | | | | | |
|---|--|---------------|---|--------------|------------------|---|---|---|-------|
| 544-546 | Blank | 3 | Enter blanks. | | | | | | |
| 547 | Personal Liability Indicator | 1 | <p>Enter the appropriate indicator from the table below:</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Borrower was personally liable for repayment of the debt.</td> <td align="center">1</td> </tr> <tr> <td>Borrower was not personally liable for repayment of the debt.</td> <td align="center">Blank</td> </tr> </tbody> </table> | Usage | Indicator | Borrower was personally liable for repayment of the debt. | 1 | Borrower was not personally liable for repayment of the debt. | Blank |
| Usage | Indicator | | | | | | | | |
| Borrower was personally liable for repayment of the debt. | 1 | | | | | | | | |
| Borrower was not personally liable for repayment of the debt. | Blank | | | | | | | | |
| 548-555 | 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 YYYYMMDD format (for example, January 5, 2021, would be 20210105). Don’t enter hyphens or slashes. | | | | | | |
| 556-594 | Description of Property | 39 | <p>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 (for example, Car-1999 Buick Regal or Office Equipment). Enter “CCC” for crops forfeited on Commodity Credit Corporation loans.</p> <p>If fewer than 39 positions are required, left justify the information and fill unused positions with blanks.</p> | | | | | | |
| 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. Issuers should contact the state or local revenue departments for the filing requirements. If this field is not used, 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-A

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

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

| Field Position | Field Title | Length | General Field Description | | | | | | | | | | |
|---|--------------------------------|--------|---|-------|-----------|---|---|---|---|---------------------------|-------|----------------------|---|
| 544 | Second TIN Notice (Optional) | 1 | Enter “2” (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank. | | | | | | | | | | |
| 545 | Noncovered Security Indicator | 1 | <p>Enter the appropriate indicator from the following table, to identify a Noncovered Security. If not a Noncovered Security, enter a blank.</p> <table border="1"> <thead> <tr> <th align="center">Usage</th> <th align="center">Indicator</th> </tr> </thead> <tbody> <tr> <td>Noncovered Security Basis not reported to the IRS</td> <td align="center">1</td> </tr> <tr> <td>Noncovered Security Basis reported to the IRS</td> <td align="center">2</td> </tr> <tr> <td>Not a Noncovered Security</td> <td align="center">Blank</td> </tr> </tbody> </table> | Usage | Indicator | Noncovered Security Basis not reported to the IRS | 1 | Noncovered Security Basis reported to the IRS | 2 | Not a Noncovered Security | Blank | | |
| Usage | Indicator | | | | | | | | | | | | |
| Noncovered Security Basis not reported to the IRS | 1 | | | | | | | | | | | | |
| Noncovered Security Basis reported to the IRS | 2 | | | | | | | | | | | | |
| Not a Noncovered Security | Blank | | | | | | | | | | | | |
| 546 | Type of Gain or Loss Indicator | 1 | <p>Enter the appropriate indicator from the following table to identify the amount reported in Amount Code 2. Otherwise, enter a blank.</p> <table border="1"> <thead> <tr> <th align="center">Usage</th> <th align="center">Indicator</th> </tr> </thead> <tbody> <tr> <td>Short Term</td> <td align="center">1</td> </tr> <tr> <td>Long Term</td> <td align="center">2</td> </tr> <tr> <td>Ordinary & Short Term</td> <td align="center">3</td> </tr> <tr> <td>Ordinary & Long Term</td> <td align="center">4</td> </tr> </tbody> </table> | Usage | Indicator | Short Term | 1 | Long Term | 2 | Ordinary & Short Term | 3 | Ordinary & Long Term | 4 |
| Usage | Indicator | | | | | | | | | | | | |
| Short Term | 1 | | | | | | | | | | | | |
| Long Term | 2 | | | | | | | | | | | | |
| Ordinary & Short Term | 3 | | | | | | | | | | | | |
| Ordinary & Long Term | 4 | | | | | | | | | | | | |

(9) Payee “B” Record – Record Layout Positions 544-750 for Form 1099-B (continued)

| Field Position | Field Title | Length | General Field Description | | | | | | |
|---|----------------------------|---------------|--|--------------|------------------|----------------|---|---|---|
| 547 | Gross Proceeds Indicator | 1 | <p>Enter the appropriate indicator from the following table to identify the amount reported in Amount Code 2. Otherwise, enter a blank.</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Gross proceeds</td> <td align="center">1</td> </tr> <tr> <td>Gross proceeds less commissions and option premiums</td> <td align="center">2</td> </tr> </tbody> </table> | Usage | Indicator | Gross proceeds | 1 | Gross proceeds less commissions and option premiums | 2 |
| Usage | Indicator | | | | | | | | |
| Gross proceeds | 1 | | | | | | | | |
| Gross proceeds less commissions and option premiums | 2 | | | | | | | | |
| 548-555 | Date Sold or Disposed | 8 | <p>Enter blanks if this is an aggregate transaction. For broker transactions, enter the trade date of the transaction. For barter exchanges, enter the date when cash, property, a credit, or scrip is actually or constructively received in YYYYMMDD format (for example, January 5, 2021, would be 20210105). Don't enter hyphens or slashes.</p> | | | | | | |
| 556-568 | CUSIP Number | 13 | <p>Enter blanks if this is an aggregate transaction. Enter "0s" (zeros) if the number is not available. For broker transactions only, enter the CUSIP (Committee on Uniform Security Identification Procedures) number of the item reported for Amount Code 2 (Proceeds). Right justify the information and fill unused positions with blanks.</p> | | | | | | |
| 569-607 | Description of Property | 39 | <ul style="list-style-type: none"> • 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. <p>If fewer than 39 characters are required, left justify information and fill unused positions with blanks.</p> | | | | | | |
| 608-615 | Date Acquired | 8 | <p>Enter the date of acquisition in the format YYYYMMDD (for example, January 5, 2021, would be 20210105). Don't enter hyphens or slashes.</p> <p>Enter blanks if this is an aggregate transaction.</p> | | | | | | |
| 616 | Loss Not Allowed Indicator | 1 | <p>Enter "1" (one) if the recipient is unable to claim a loss on their tax return based on dollar amount in Amount Code 2 (Proceeds). Otherwise, enter a blank.</p> | | | | | | |

(9) Payee “B” Record – Record Layout Positions 544-750 for Form 1099-B (continued)

| Field Position | Field Title | Length | General Field Description | | | | | | | | | | | | |
|--|--------------------------------------|---------------|--|--------------|------------------|---|---|---|---|--|---|--|---|--|---|
| 617 | Applicable check box of Form 8949 | 1 | <p>Enter one of the following indicators. Otherwise, enter a blank.</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Short-term transaction for which the cost or other basis is being reported to the IRS</td> <td>A</td> </tr> <tr> <td>Short-term transaction for which the cost or other basis is not being reported to the IRS</td> <td>B</td> </tr> <tr> <td>Long-term transaction for which the cost or other basis is being reported to the IRS</td> <td>D</td> </tr> <tr> <td>Long-term transaction for which the cost or other basis is not being reported to the IRS</td> <td>E</td> </tr> <tr> <td>Transaction - if you cannot determine whether the recipient should check box B or Box E on Form 8949 because the holding period is unknown</td> <td>X</td> </tr> </tbody> </table> | Usage | Indicator | Short-term transaction for which the cost or other basis is being reported to the IRS | A | Short-term transaction for which the cost or other basis is not being reported to the IRS | B | Long-term transaction for which the cost or other basis is being reported to the IRS | D | Long-term transaction for which the cost or other basis is not being reported to the IRS | E | Transaction - if you cannot determine whether the recipient should check box B or Box E on Form 8949 because the holding period is unknown | X |
| Usage | Indicator | | | | | | | | | | | | | | |
| Short-term transaction for which the cost or other basis is being reported to the IRS | A | | | | | | | | | | | | | | |
| Short-term transaction for which the cost or other basis is not being reported to the IRS | B | | | | | | | | | | | | | | |
| Long-term transaction for which the cost or other basis is being reported to the IRS | D | | | | | | | | | | | | | | |
| Long-term transaction for which the cost or other basis is not being reported to the IRS | E | | | | | | | | | | | | | | |
| Transaction - if you cannot determine whether the recipient should check box B or Box E on Form 8949 because the holding period is unknown | X | | | | | | | | | | | | | | |
| 618 | Applicable checkbox for Collectables | 1 | Enter “1” (one) if reporting proceeds from Collectibles. Otherwise enter blank. | | | | | | | | | | | | |
| 619 | FATCA Filing Requirement Indicator | 1 | Enter "1" (one) if there is a FATCA Filing Requirement. Otherwise, enter a blank. | | | | | | | | | | | | |
| 620 | Applicable Checkbox for QOF | 1 | Enter a “1” (one) if reporting proceeds from QOF. Otherwise, enter a blank. | | | | | | | | | | | | |
| 621-662 | Blank | 42 | Enter blanks. | | | | | | | | | | | | |
| 663-722 | Special Data Entries | 60 | If this field is not used, enter blanks. Report the corporation's name, address, city, state, and ZIP code in the Special Data Entries field. 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. Issuers should contact the state or local revenue departments for filing requirements. | | | | | | | | | | | | |

(9) Payee “B” Record – Record Layout Positions 544-750 for Form 1099-B (continued)

| Field Position | Field Title | Length | General Field Description |
|----------------|-----------------------------|--------|--|
| 723-734 | State Income Tax Withheld | 12 | The payment amount must be right justified, and unused positions must be zero-filled. State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. 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 | The payment amount must be right justified, and unused positions must be zero-filled. Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. 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 | Enter the valid CF/SF code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Enter the valid state code from Part A, Sec. 12, Table 1, Participating States and Codes . Enter blanks for issuers or states not participating in this program. |
| 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-B

| Second TIN Notice (Optional) | Noncovered Security Indicator | Type of Gain or Loss Indicator | Gross Proceeds Indicator | Date Sold or Disposed | CUSIP Number |
|------------------------------|-------------------------------|--------------------------------|--------------------------|-----------------------|--------------|
|------------------------------|-------------------------------|--------------------------------|--------------------------|-----------------------|--------------|

544 545 546 547 548-555 556-568

| Description of Property | Date Acquired | Loss Not Allowed Indicator | Applicable check box of Form 8949 | Applicable check box for Collectables | FATCA Filing Requirement Indicator |
|-------------------------|---------------|----------------------------|-----------------------------------|---------------------------------------|------------------------------------|
|-------------------------|---------------|----------------------------|-----------------------------------|---------------------------------------|------------------------------------|

569-607 608-615 616 617 618 619

| Applicable Checkbox for QOF | Blank | Special Data Entries | State Income Tax Withheld | Local Income Tax Withheld | Combined Federal/State Code |
|-----------------------------|-------|----------------------|---------------------------|---------------------------|-----------------------------|
|-----------------------------|-------|----------------------|---------------------------|---------------------------|-----------------------------|

620 621-662 663-722 723-734 735-746 747-748

| |
|----------------|
| Blank or CR/LF |
|----------------|

749-750

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

| Field Position | Field Title | Length | General Field Description | | | | | | | | | | | | | | | | | | |
|---|------------------------------|---------------|--|--------------|------------------|------------|---|----------------------------|---|---|---|----------------------|---|--|---|--------------|---|-----------------------------------|---|--|---|
| 544-546 | Blank | 3 | Enter blanks. | | | | | | | | | | | | | | | | | | |
| 547 | Identifiable Event Code | 1 | <p>Required. Enter the appropriate indicator from the following table:</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Bankruptcy</td> <td>A</td> </tr> <tr> <td>Other Judicial Debt Relief</td> <td>B</td> </tr> <tr> <td>Statute of limitations or expiration of deficiency period</td> <td>C</td> </tr> <tr> <td>Foreclosure election</td> <td>D</td> </tr> <tr> <td>Debt relief from probate or similar proceeding</td> <td>E</td> </tr> <tr> <td>By agreement</td> <td>F</td> </tr> <tr> <td>Creditor’s debt collection policy</td> <td>G</td> </tr> <tr> <td>Other actual discharge before identifiable event</td> <td>H</td> </tr> </tbody> </table> | Usage | Indicator | Bankruptcy | A | Other Judicial Debt Relief | B | Statute of limitations or expiration of deficiency period | C | Foreclosure election | D | Debt relief from probate or similar proceeding | E | By agreement | F | Creditor’s debt collection policy | G | Other actual discharge before identifiable event | H |
| Usage | Indicator | | | | | | | | | | | | | | | | | | | | |
| Bankruptcy | A | | | | | | | | | | | | | | | | | | | | |
| Other Judicial Debt Relief | B | | | | | | | | | | | | | | | | | | | | |
| Statute of limitations or expiration of deficiency period | C | | | | | | | | | | | | | | | | | | | | |
| Foreclosure election | D | | | | | | | | | | | | | | | | | | | | |
| Debt relief from probate or similar proceeding | E | | | | | | | | | | | | | | | | | | | | |
| By agreement | F | | | | | | | | | | | | | | | | | | | | |
| Creditor’s debt collection policy | G | | | | | | | | | | | | | | | | | | | | |
| Other actual discharge before identifiable event | H | | | | | | | | | | | | | | | | | | | | |
| 548-555 | Date of Identifiable Event | 8 | Enter the date the debt was canceled in YYYYMMDD format (for example, January 5, 2021, would be 20210105). Don’t enter hyphens or slashes. | | | | | | | | | | | | | | | | | | |
| 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 | Personal Liability Indicator | 1 | Enter “1” (one) if the borrower is personally liable for repayment or enter a blank if not personally liable for repayment. | | | | | | | | | | | | | | | | | | |
| 596-662 | Blank | 67 | 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. Issuers should contact the state or local revenue departments for filing requirements. If this field is not used, 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 | Identifiable Event Code | Date of Identifiable Event | Debt Description | Personal Liability Indicator | Blank |
| 544-546 | 547 | 548-555 | 556-594 | 595 | 596-662 |
| Special Data Entries | Blank | Blank or CR/LF | | | |
| 663-722 | 723-748 | 749-750 | | | |

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

| Field Position | Field Title | Length | General Field Description |
|----------------|----------------------------|--------|---|
| 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 YYYYMMDD format (for example, January 5, 2021, would be 20210105). Don't enter hyphens or slashes. |
| 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 numbers only. Right justify the 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. |
| 626-662 | Blank | 37 | 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. Issuers should contact the state or local revenue departments for filing requirements. If this field is not used, 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 | Blank |
| 544-547 | 548-555 | 556-607 | 608-615 | 616-625 | 626-662 |
| Special Data Entries | Blank | Blank or CR/LF | | | |
| 663-722 | 723-748 | 749-750 | | | |

(12) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-DIV

| Field Position | Field Title | Length | General Field Description |
|----------------|------------------------------------|--------|--|
| 544 | Second TIN Notice (Optional) | 1 | Enter "2" (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank. |
| 545-546 | Blank | 2 | Enter blanks. |
| 547-586 | Foreign Country or U.S. Possession | 40 | Enter the name of the foreign country or U.S. possession to which the withheld foreign tax (Amount Code C) applies. Otherwise, enter blanks. |
| 587 | FATCA Filing Requirement Indicator | 1 | Enter "1" (one) if there is a FATCA filing requirement. Otherwise, enter a blank. |
| 588-662 | Blank | 75 | Enter blanks. |
| 663-722 | 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. Issuers 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 the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified, and unused positions must be zero-filled. |
| 735-746 | Local Income Tax Withheld | 12 | Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified, and unused positions must be zero-filled. |

(12) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-DIV (continued)

| Field Position | Field Title | Length | General Field Description |
|----------------|-----------------------------|--------|---|
| 747-748 | Combined Federal/State Code | 2 | Enter the valid CF/SF Code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Enter the valid state code from Part A. Sec. 12, Table 1, Participating States and Codes . Enter Blanks for issuers or states not participating in this program. |
| 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) | Blank | Foreign Country or U.S. Possession | FATCA Filing Requirement Indicator | Blank | Special Data Entries |
| 544 | 545-546 | 547-586 | 587 | 588-662 | 663-722 |

| | | | |
|---------------------------|---------------------------|-----------------------------|----------------|
| State Income Tax Withheld | Local Income Tax Withheld | Combined Federal/State Code | Blank or CR/LF |
| 723-734 | 735-746 | 747-748 | 749-750 |

(13) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-G

| Field Position | Field Title | Length | General Field Description | | | | | | |
|--|------------------------------|--------|---|-------|-----------|--|---|---|-------|
| 544 | Second TIN Notice (Optional) | 1 | Enter "2" (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank. | | | | | | |
| 545-546 | Blank | 2 | 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. <table border="1" data-bbox="797 1549 1474 1791"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Income tax refund applies exclusively to a trade or business</td> <td>1</td> </tr> <tr> <td>Income tax refund is a general tax refund</td> <td>Blank</td> </tr> </tbody> </table> | Usage | Indicator | Income tax refund applies exclusively to a trade or business | 1 | Income tax refund is a general tax refund | Blank |
| Usage | Indicator | | | | | | | | |
| Income tax refund applies exclusively to a trade or business | 1 | | | | | | | | |
| Income tax refund is a general tax refund | Blank | | | | | | | | |

(13) Payee “B” Record - Record Layout Positions 544-750 for Form 1099-G (continued)

| Field Position | Field Title | Length | General Field Description |
|----------------|------------------------------|--------|---|
| 548-551 | Tax Year of Refund | 4 | Enter the tax year for which the refund, credit, or offset (Amount Code 2) was issued. The tax year must reflect the tax year for which the refund was made, not the tax year of Form 1099-G. The tax year must be in four-position format of YYYY (for example, 2015). The valid range of years for the refund is 2010 through 2020. Note: This data is not considered prior year data since it is required to be reported in the current tax year. Don't enter “P” in the field position 6 of Transmitter “T” Record. |
| 552-662 | Blank | 111 | Enter blanks. |
| 663-722 | Special Data Entries | 60 | You may enter your routing and transit number (RTN) here. 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. Issuers 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 the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified, and unused positions must be zero-filled. |
| 735-746 | Local Income Tax Withheld | 12 | Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified, and unused positions must be zero-filled. |
| 747-748 | Combined Federal/ State Code | 2 | Enter the valid CF/SF Code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Refer to Part A. Sec. 12, Table 12, Table 1, Participating States and Codes . For those issuers 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-G

| | | | | | |
|------------------------------|-------|-----------------------------|--------------------|-------|----------------------|
| Second TIN Notice (Optional) | Blank | Trade or Business Indicator | Tax Year of Refund | Blank | Special Data Entries |
|------------------------------|-------|-----------------------------|--------------------|-------|----------------------|

544 545-546 547 548-551 552-662 663-722

| | | | |
|---------------------------|---------------------------|-----------------------------|----------------|
| State Income Tax Withheld | Local Income Tax Withheld | Combined Federal/State Code | Blank or CR/LF |
|---------------------------|---------------------------|-----------------------------|----------------|

723-734 735-746 747-748 749-750

Payee "B" Record - Record Layout Positions 544-750 for Form 1099-INT

| Field Position | Field Title | Length | General Field Description |
|-----------------------|------------------------------------|---------------|---|
| 544 | Second TIN Notice (Optional) | 1 | Enter "2" (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank. |
| 545-546 | Blank | 2 | Enter blanks. |
| 547-586 | Foreign Country or U.S. Possession | 40 | Enter the name of the foreign country or U.S. possession to which the withheld foreign tax (Amount Code 6) applies. Otherwise, enter blanks. |
| 587-599 | CUSIP Number | 13 | Enter CUSIP Number. If the tax-exempt interest is reported in the aggregate for multiple bonds or accounts, enter VARIOUS. Right justify the information and fill unused positions with blanks. |
| 600 | FATCA Filing Requirement Indicator | 1 | Enter "1" (one) if there is a FATCA filing requirement. Otherwise, enter a blank. |
| 601-662 | Blank | 62 | Enter blanks. |
| 663-722 | 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. Issuers 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 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 the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions zero-filled. |
| 735-746 | Local Income Tax Withheld | 12 | Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions zero-filled. |
| 747-748 | Combined Federal/State Code | 2 | Enter the valid state code for the CF/SF if this payee record is to be forwarded to a state agency as part of the CF/SF Program Part A. Sec. 12, Table 1, Participating States and Codes . For those issuers 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) | Blank | Foreign Country or U.S. Possession | CUSIP Number | FATCA Filing Requirement Indicator | Blank |
|------------------------------|-------|------------------------------------|--------------|------------------------------------|-------|

544 545-546 547-586 587-599 600 601-662

| | | | | |
|----------------------|---------------------------|---------------------------|-----------------------------|----------------|
| Special Data Entries | State Income Tax Withheld | Local Income Tax Withheld | Combined Federal/State Code | Blank or CR/LF |
|----------------------|---------------------------|---------------------------|-----------------------------|----------------|

663-722 723-734 735-746 747-748 749-750

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

| Field Position | Field Title | Length | General Field Description | | | | | | |
|--|---|---------------|---|--------------|------------------|---------------------------------|---|--|---|
| 544 | Second TIN Notice (Optional) | 1 | Enter “2” to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank. | | | | | | |
| 545-546 | Blank | 2 | Enter blanks. | | | | | | |
| 547 | Type of Filer Indicator | 1 | <p>Required. Enter the appropriate indicator from the following table.</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Payment Settlement Entity (PSE)</td> <td align="center">1</td> </tr> <tr> <td>Electronic Payment Facilitator (EPF)/Other third party</td> <td align="center">2</td> </tr> </tbody> </table> | Usage | Indicator | Payment Settlement Entity (PSE) | 1 | Electronic Payment Facilitator (EPF)/Other third party | 2 |
| Usage | Indicator | | | | | | | | |
| Payment Settlement Entity (PSE) | 1 | | | | | | | | |
| Electronic Payment Facilitator (EPF)/Other third party | 2 | | | | | | | | |
| 548 | Type of Payment Indicator | 1 | <p>Required. Enter the appropriate indicator from the following table.</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Payment Card Payment</td> <td align="center">1</td> </tr> <tr> <td>Third Party Network Payment</td> <td align="center">2</td> </tr> </tbody> </table> | Usage | Indicator | Payment Card Payment | 1 | Third Party Network Payment | 2 |
| Usage | Indicator | | | | | | | | |
| Payment Card Payment | 1 | | | | | | | | |
| Third Party Network Payment | 2 | | | | | | | | |
| 549-561 | Number of Payment Transactions | 13 | <p>Required. Enter the number of payment transactions. Don’t include refund transactions.</p> <p>Right justify the information and fill unused positions with zeros.</p> | | | | | | |
| 562-564 | Blank | 3 | Enter blanks. | | | | | | |
| 565-604 | Payment Settlement Entity’s Name and Phone Number | 40 | Enter the payment settlement entity’s name and phone number if different from the filer’s name. Otherwise, enter blanks. Left justify the information and fill unused positions with blanks. | | | | | | |
| 605-608 | Merchant Category Code (MCC) | 4 | Required. Enter the Merchant Category Code (MCC). All MCCs must contain four numeric characters. If no code is provided, fill unused positions with zeros. | | | | | | |
| 609-662 | Blank | 54 | 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. Issuers 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 used, enter blanks. | | | | | | |

(15) Payee “B” Record - Record Layout Positions 544-750 for Form 1099-K (continued)

| Field Position | Field Title | Length | General Field Description |
|----------------|------------------------------|--------|--|
| 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 the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified, and unused positions must be zero-filled. |
| 735-746 | Local Income Tax Withheld | 12 | Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified, and unused positions must be zero-filled. |
| 747-748 | Combined Federal/ State Code | 2 | Enter the valid CF/SF Code if this payee record is to be forwarded to a state agency as part of the CF/ SF Program. Part A. Sec. 12, Table 1, Participating States and Codes. For those issuers 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-K

| | | | | | |
|---|------------------------------|-------------------------|---------------------------|--------------------------------|---------------------------|
| Second TIN Notice (Optional) | Blank | Type of Filer Indicator | Type of Payment Indicator | Number of Payment Transactions | Blank |
| 544 | 545-546 | 547 | 548 | 549-561 | 562-564 |
| Payment Settlement Entity's Name and Phone Number | Merchant Category Code (MCC) | Blank | Special Data Entries | State Income Tax Withheld | Local Income Tax Withheld |
| 565-604 | 605-608 | 609-662 | 663-722 | 723-734 | 735-746 |
| Combined Federal/State Code | Blank or CR/LF | | | | |
| 747-748 | 749-750 | | | | |

(16) Payee "B" Record - Record Layout Positions 544-553 for Form 1099-LS

| Field Position | Field Title | Length | General Field Description |
|-----------------------|---------------------|---------------|---|
| 544-545 | Blank | 2 | Enter blanks. |
| 546-553 | Date of Sale | 8 | Enter the Date of Sale in format YYYYMMDD (for example January 5, 2021, would be 20210105). Don't enter hyphens or slashes. |
| 554-662 | Blank | 109 | Enter blanks. |
| 663-701 | Issuers Information | 39 | Enter Issuer's Contact Name. |
| 702-748 | Blank | 47 | 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-LS

| | | | | | |
|---------|--------------|---------|------------------------|---------|----------------|
| Blank | Date of Sale | Blank | Issuers Information | Blank | Blank or CR/LF |
| 544-545 | 546-553 | 554-662 | 663-701 | 702-748 | 749-750 |

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

| Field Position | Field Title | Length | General Field Description | | | | | | |
|-----------------------|-----------------------------------|---------------|--|--------------|------------------|----------|---|-------------------|---|
| 544-546 | Blank | 3 | Enter blanks. | | | | | | |
| 547 | Type of Payment Indicator | 1 | <p>Enter the appropriate indicator from the following table. Otherwise, enter blanks.</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Per diem</td> <td align="center">1</td> </tr> <tr> <td>Reimbursed amount</td> <td align="center">2</td> </tr> </tbody> </table> | Usage | Indicator | Per diem | 1 | Reimbursed amount | 2 |
| Usage | Indicator | | | | | | | | |
| Per diem | 1 | | | | | | | | |
| Reimbursed amount | 2 | | | | | | | | |
| 548-556 | Social Security Number of Insured | 9 | Required. Enter the social security number of the insured. | | | | | | |
| 557-596 | Name of Insured | 40 | Required. Enter the name of the insured. | | | | | | |
| 597-636 | Address of Insured | 40 | <p>Required. Enter the address of the insured. The street address should include number, street, apartment, or suite number (or P.O. Box if mail is not delivered to street address). Don't input any data other than the payee's address. Left justify the information and fill unused positions with blanks.</p> <p>For U.S. addresses, the payee 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 insured's city, state, and ZIP Code.</p> <p>For foreign addresses, 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).</p> | | | | | | |
| 637-676 | City of Insured | 40 | Required. Enter the city, town, or post office. Left justify the information and fill unused positions with blanks. Enter APO or FPO, if applicable. Don't enter state and ZIP Code information in this field. Left justify the information and fill unused positions with blanks. | | | | | | |
| 677-678 | State of Insured | 2 | Required. Enter the valid U.S. Postal Service state abbreviations for states or the appropriate postal identifier (AA, AE, or AP). Refer to Part A. Sec. 13, Table 2, State & U.S. Territory Abbreviations . | | | | | | |
| 679-687 | ZIP Code of Insured | 9 | Required. Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five-digits are known, left justify the information and fill the unused positions with blanks. For foreign countries, alpha characters are acceptable if the filer has entered a "1" (one) in the Foreign Country Indicator, located in position 247 of the "B" Record. | | | | | | |

(17) Payee “B” Record - Record Layout Positions 544-750 for Form 1099-LTC (continued)

| Field Position | Field Title | Length | General Field Description | | | | | | |
|-----------------------|---|---------------|--|--------------|------------------|-----------------|---|----------------|---|
| 688 | Status of Illness Indicator (Optional) | 1 | <p>Enter the appropriate code from the table below to indicate the status of the illness of the insured. Otherwise, enter blank.</p> <table border="1"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Chronically ill</td> <td align="center">1</td> </tr> <tr> <td>Terminally ill</td> <td align="center">2</td> </tr> </tbody> </table> | Usage | Indicator | Chronically ill | 1 | Terminally ill | 2 |
| Usage | Indicator | | | | | | | | |
| Chronically ill | 1 | | | | | | | | |
| Terminally ill | 2 | | | | | | | | |
| 689-696 | Date Certified (Optional) | 8 | Enter the latest date of a doctor’s certification of the status of the insured’s illness in YYYYMMDD format (for example, January 5, 2020, would be 20200105). Don’t enter hyphens or slashes. | | | | | | |
| 697 | Qualified Contract Indicator (Optional) | 1 | Enter “1” (one) if benefits were from a qualified long-term care insurance contract. Otherwise, enter a blank. | | | | | | |
| 698-722 | Blank | 25 | 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 the IRS. Right justify the information and fill unused positions with zeros. | | | | | | |
| 735-746 | Local Income Tax Withheld | 12 | Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. The payment amount must be right justified and fill unused positions with zeros. | | | | | | |
| 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-LTC

| | | | | | |
|-------|---------------------------|-----------------------------------|-----------------|--------------------|-----------------|
| Blank | Type of Payment Indicator | Social Security Number of Insured | Name of Insured | Address of Insured | City of Insured |
|-------|---------------------------|-----------------------------------|-----------------|--------------------|-----------------|

544-546 547 548-556 557-596 597-636 637-676

| | | | | | |
|------------------|---------------------|--|---------------------------|---|-------|
| State of Insured | ZIP Code of Insured | Status of Illness Indicator (Optional) | Date Certified (Optional) | Qualified Contract Indicator (Optional) | Blank |
|------------------|---------------------|--|---------------------------|---|-------|

677-678 679-687 688 689-696 697 698-722

| | | | |
|---------------------------|---------------------------|-------|----------------|
| State Income Tax Withheld | Local Income Tax Withheld | Blank | Blank or CR/LF |
|---------------------------|---------------------------|-------|----------------|

723-734 735-746 747-748 749-750

(18) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-MISC

| Field Position | Field Title | Length | General Field Description |
|----------------|------------------------------------|--------|--|
| 544 | Second TIN Notice (Optional) | 1 | Enter "2" (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank. |
| 545-546 | Blank | 2 | Enter blanks. |
| 547 | Direct Sales Indicator (See Note) | 1 | Enter "1" (one) to indicate sales of \$5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or any other commission basis for resale anywhere other than in a permanent retail establishment. Otherwise, enter a blank. Note: If reporting a direct sales indicator only, use Type of Return "A" in Field Positions 26-27, and Amount Code 1 in Field Position 28 of the Issuer "A" Record. All payment amount fields in the Payee "B" Record will contain zeros. |
| 548 | FATCA Filing Requirement Indicator | 1 | Enter "1" (one) if there is FATCA filing requirement. Otherwise, enter a blank. |
| 549-662 | Blank | 114 | Enter blanks. |
| 663-722 | 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. Issuers 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 the IRS. The payment amount must be right justified, and unused positions must be zero-filled. If not reporting state income 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 the 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 | Enter the valid CF/SF code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Enter the valid state code from Part A, Sec. 12, Table 1, Participating States and Codes . Enter blanks for issuers or states not participating in this program. |
| 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 |
| 544 | 545-546 | 547 | 548-662 | 663--722 | 723-734 |
| Local Income Tax Withheld | Combined Federal/State Code | Blank or CR/LF | | | |
| 735-746 | 747-748 | 749-750 | | | |

(19) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-NEC

| Field Position | Field Title | Length | Description and Remarks |
|----------------|-----------------------------|--------|---|
| 544 | Second TIN Notice | 1 | Enter "2" (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank. |
| 545-546 | Blank | 2 | Enter blanks. |
| 547 | Direct Sales Indicator | 1 | Enter "1" (one) to indicate sales of \$5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or any other commission basis for resale anywhere other than in a permanent retail establishment. Otherwise, enter a blank. Note: If reporting a direct sales indicator only, use Type of Return "NE" in Field Positions 26-27, and Amount Code 1 in Field Position 28 of the Issuer "A" Record. All payment amount fields in the Payee "B" Record will contain zeros. |
| 548-722 | Blank | 173 | 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 the IRS. The payment amount must be right justified, and unused positions must be zero-filled. If not reporting state income 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 the 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 | Enter the valid CF/SF Code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Enter the valid state code from Part A. Sec. 12, Table 1, Participating States and Codes . Enter Blanks for issuers or states not participating in this program. |
| 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-NEC

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

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

| Field Position | Field Title | Length | General Field Description |
|----------------|------------------------------------|--------|---|
| 544 | Second TIN Notice (Optional) | 1 | Enter “2” (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank. |
| 545-546 | Blank | 2 | Enter blanks. |
| 547-585 | Description | 39 | Required. Enter the CUSIP number, if any. If there is no CUSIP number, enter the abbreviation for the stock exchange and issuer, the coupon rate, and year of maturity (must be four-digit year). For example, NYSE XYZ 12/2019. Show the name of the issuer if other than the issuer. If fewer than 39 characters are required, left justify the information and fill unused positions with blanks. |
| 586 | FATCA Filing Requirement Indicator | 1 | Enter “1” (one) if there is a FATCA filing requirement. Otherwise, enter a blank. |
| 587-662 | Blank | 76 | Enter blanks. |
| 663-722 | 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. Issuers 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 the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions zero-filled. |

(20) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-OID (continued)

| Field Position | Field Title | Length | General Field Description |
|----------------|-----------------------------|--------|---|
| 735-746 | Local Income Tax Withheld | 12 | Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions zero-filled. |
| 747-748 | Combined Federal/State Code | 2 | Enter the valid CF/SF Code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Refer to Part A. Sec. 12, Table 1, Participating States and Codes. For those issuers 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) | Blank | Description | FATCA Filing Requirement Indicator | Blank | Special Data Entries |
| 544 | 545-546 | 547-585 | 586 | 587-662 | 663-722 |
| State Income Tax Withheld | Local Income Tax Withheld | Combined Federal/ State Code | Blank or CR/LF | | |
| 723-734 | 735-746 | 747-748 | 749-750 | | |

(21) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-PATR

| Field Position | Field Title | Length | General Field Description |
|----------------|------------------------------|--------|---|
| 544 | Second TIN Notice (Optional) | 1 | Enter "2" (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. Otherwise, enter a blank. |
| 545-546 | Blank | 2 | Enter blanks. |
| 547 | Specified Cooperatives | 1 | Enter a "1" if you're reporting information in amount codes B, C, and D (paper 7, 8 and 9) that relate to more than one trade or business conducted with or for a patron. 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. Issuers 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 the IRS. The payment amount must be right justified, and unused positions must be zero-filled. If not reporting state income tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified, and unused positions must be zero-filled. |
| 735-746 | Local Income Tax Withheld | 12 | Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local income tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified, and unused positions must be zero-filled. |
| 747-748 | Combined Federal/State Code | 2 | Enter the valid CF/SF code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Enter the valid state code from Part A. Sec. 12, Table 1, Participating States and Codes . Enter blanks for issuers or states not participating in this |
| 749-750 | Blank | 2 | program. Enter blanks or carriage return/line feed (CR/LF) characters. |

Payee "B" Record - Record Layout Positions 544-750 for Form 1099-PATR

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

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

| Field Position | Field Title | Length | General Field Description | | | | | | | | |
|----------------------------|---------------------------------------|--------|---|-------|-----------|-------------------------|---|-----------------------|---|----------------------------|---|
| 544-546 | Blank | 3 | Enter blanks. | | | | | | | | |
| 547 | Trustee to Trustee Transfer Indicator | 1 | Required. Enter “1” (one) if reporting a trustee to trustee transfer. Otherwise, enter a blank. | | | | | | | | |
| 548 | Type of Tuition Payment | 1 | <p>Required. Enter the appropriate code from the table below to indicate the type of tuition payment. Otherwise, enter a blank.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Private program payment</td> <td align="center">1</td> </tr> <tr> <td>State program payment</td> <td align="center">2</td> </tr> <tr> <td>Coverdell ESA contribution</td> <td align="center">3</td> </tr> </tbody> </table> | Usage | Indicator | Private program payment | 1 | State program payment | 2 | Coverdell ESA contribution | 3 |
| Usage | Indicator | | | | | | | | | | |
| Private program payment | 1 | | | | | | | | | | |
| State program payment | 2 | | | | | | | | | | |
| Coverdell ESA contribution | 3 | | | | | | | | | | |
| 549 | Designated Beneficiary | 1 | Required. Enter “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 | <p>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. Issuers should contact the state or local revenue departments for filing requirements.</p> <p>Field positions 663-722 may be used to record Coverdell ESA distributions when fair market value is reported.</p> <p>If this field is not used, enter blanks.</p> | | | | | | | | |
| 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 |
| 544-546 | 547 | 548 | 549 | 550-662 | 663-722 |

| | |
|---------|----------------|
| Blank | Blank or CR/LF |
| 723-748 | 749-750 |

(23) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-R

| Field Position | Field Title | Length | General Field Description |
|----------------|-------------------|--------|--|
| 544 | Blank | 1 | Enter blank. |
| 545-546 | Distribution Code | 2 | <p>Required. Enter at least one distribution code from the table below. More than one code may apply. If only one code is necessary, it must be entered in position 545 and position 546 will be blank. When using Code P for an IRA distribution under Section 408(d)(4) of the Internal Revenue Code, the filer may also enter Code 1, 2, 4, B or J, if applicable. Only three numeric combinations are acceptable: Codes 8 and 1, 8 and 2, and 8 and 4, on one return. These three combinations can be used only if both codes apply to the distribution being reported. If more than one numeric code is applicable to different parts of a distribution, report two separate "B" Records.</p> <ul style="list-style-type: none">• Distribution Codes 5, 9, E, F, N, Q, R, S and T cannot be used with any other codes.• Distribution Code C can be a stand alone or combined with Distribution Code D only.• Distribution Code G may be used with Distribution Code 4 only if applicable.• Distribution Code K is valid with Distribution Codes 1, 2, 4, 7, 8, or G.• Distribution Code M can be a stand alone or combined with Distribution Codes 1, 2, 4, 7, or B. |

(23) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-R (continued)

| Field Position | Field Title | Length | General Field Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--------|--|--|----------|------|--|---|--|---|-------------|---|--------|---|-------------------------|---|--|---|----------------------|---|--|---|--|---|--|---|--------------------------------------|---|--|---|---|---|
| | <p>For a detailed explanation of distribution codes see the Instructions for Forms 1099-R and 5498.</p> <p>See the chart at the end of this record layout for a diagram of valid combinations of Distribution Codes.</p> | | <table border="1"> <thead> <tr> <th data-bbox="797 258 1222 310">Category</th> <th data-bbox="1222 258 1479 310">Code</th> </tr> </thead> <tbody> <tr> <td data-bbox="797 310 1222 432">*Early distribution, no known exception (in most cases, under age 59½)</td> <td align="center" data-bbox="1222 310 1479 432">1</td> </tr> <tr> <td data-bbox="797 432 1222 520">*Early distribution, exception applies (under age 59½)</td> <td align="center" data-bbox="1222 432 1479 520">2</td> </tr> <tr> <td data-bbox="797 520 1222 569">*Disability</td> <td align="center" data-bbox="1222 520 1479 569">3</td> </tr> <tr> <td data-bbox="797 569 1222 621">*Death</td> <td align="center" data-bbox="1222 569 1479 621">4</td> </tr> <tr> <td data-bbox="797 621 1222 678">*Prohibited transaction</td> <td align="center" data-bbox="1222 621 1479 678">5</td> </tr> <tr> <td data-bbox="797 678 1222 856">Section 1035 exchange (a tax-free exchange of life insurance, annuity, qualified long-term care insurance, or endowment contracts)</td> <td align="center" data-bbox="1222 678 1479 856">6</td> </tr> <tr> <td data-bbox="797 856 1222 915">*Normal distribution</td> <td align="center" data-bbox="1222 856 1479 915">7</td> </tr> <tr> <td data-bbox="797 915 1222 1062">*Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2020</td> <td align="center" data-bbox="1222 915 1479 1062">8</td> </tr> <tr> <td data-bbox="797 1062 1222 1213">Cost of current life insurance protection (premiums paid by a trustee or custodian for current insurance protection)</td> <td align="center" data-bbox="1222 1062 1479 1213">9</td> </tr> <tr> <td data-bbox="797 1213 1222 1299">May be eligible for 10-year tax option</td> <td align="center" data-bbox="1222 1213 1479 1299">A</td> </tr> <tr> <td data-bbox="797 1299 1222 1381">Designated Roth account distribution</td> <td align="center" data-bbox="1222 1299 1479 1381">B</td> </tr> <tr> <td data-bbox="797 1381 1222 1472">Reportable Death Benefits under Section 6050Y(c)</td> <td align="center" data-bbox="1222 1381 1479 1472">C</td> </tr> <tr> <td data-bbox="797 1472 1222 1686">Annuity payments from nonqualified annuity payments and distributions from life insurance contracts that may be subject to tax under Section 1411</td> <td align="center" data-bbox="1222 1472 1479 1686">D</td> </tr> </tbody> </table> | | Category | Code | *Early distribution, no known exception (in most cases, under age 59½) | 1 | *Early distribution, exception applies (under age 59½) | 2 | *Disability | 3 | *Death | 4 | *Prohibited transaction | 5 | Section 1035 exchange (a tax-free exchange of life insurance, annuity, qualified long-term care insurance, or endowment contracts) | 6 | *Normal distribution | 7 | *Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2020 | 8 | Cost of current life insurance protection (premiums paid by a trustee or custodian for current insurance protection) | 9 | May be eligible for 10-year tax option | A | Designated Roth account distribution | B | Reportable Death Benefits under Section 6050Y(c) | C | Annuity payments from nonqualified annuity payments and distributions from life insurance contracts that may be subject to tax under Section 1411 | D |
| Category | Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *Early distribution, no known exception (in most cases, under age 59½) | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *Early distribution, exception applies (under age 59½) | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *Disability | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *Death | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *Prohibited transaction | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Section 1035 exchange (a tax-free exchange of life insurance, annuity, qualified long-term care insurance, or endowment contracts) | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *Normal distribution | 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| *Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2020 | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cost of current life insurance protection (premiums paid by a trustee or custodian for current insurance protection) | 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| May be eligible for 10-year tax option | A | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Designated Roth account distribution | B | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Reportable Death Benefits under Section 6050Y(c) | C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Annuity payments from nonqualified annuity payments and distributions from life insurance contracts that may be subject to tax under Section 1411 | D | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

(23) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-R (continued)

| Field Position | Field Title | Length | General Field Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|-------------------|--------|---|----------|------|--|---|-------------------------|---|---|---|--|---|---|---|---|---|---|---|-----------------------------|---|--|---|---|---|---|---|--|---|--|---|---|---|---|---|---|---|
| 545-546 | Distribution Code | 2 | <table border="1"> <thead> <tr> <th>Category</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>Distribution under Employee Plans Compliance Resolution System (EPCRS)</td> <td>E</td> </tr> <tr> <td>Charitable gift annuity</td> <td>F</td> </tr> <tr> <td>Direct rollover and rollover contribution</td> <td>G</td> </tr> <tr> <td>Direct rollover of distribution from a designated Roth account to a Roth IRA</td> <td>H</td> </tr> <tr> <td>Early distribution from a Roth IRA (This code may be used with a Code 8 or P)</td> <td>J</td> </tr> <tr> <td>Distribution of IRA assets not having a readily available FMV</td> <td>K</td> </tr> <tr> <td>Loans treated as deemed distributions under Section 72(p)</td> <td>L</td> </tr> <tr> <td>Qualified Plan Loan Offsets</td> <td>M</td> </tr> <tr> <td>Recharacterized IRA contribution made for 2020</td> <td>N</td> </tr> <tr> <td>*Excess contributions plus earnings/excess deferrals taxable for 2020</td> <td>P</td> </tr> <tr> <td>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)</td> <td>Q</td> </tr> <tr> <td>Recharacterized IRA contribution made for 2019</td> <td>R</td> </tr> <tr> <td>*Early distribution from a SIMPLE IRA in first 2 years no known exceptions</td> <td>S</td> </tr> <tr> <td>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</td> <td>T</td> </tr> <tr> <td>Distribution from ESOP under Section 404(k)</td> <td>U</td> </tr> <tr> <td>Charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements</td> <td>W</td> </tr> </tbody> </table> | Category | Code | Distribution under Employee Plans Compliance Resolution System (EPCRS) | E | Charitable gift annuity | F | Direct rollover and rollover contribution | G | Direct rollover of distribution from a designated Roth account to a Roth IRA | H | Early distribution from a Roth IRA (This code may be used with a Code 8 or P) | J | Distribution of IRA assets not having a readily available FMV | K | Loans treated as deemed distributions under Section 72(p) | L | Qualified Plan Loan Offsets | M | Recharacterized IRA contribution made for 2020 | N | *Excess contributions plus earnings/excess deferrals taxable for 2020 | P | 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) | Q | Recharacterized IRA contribution made for 2019 | R | *Early distribution from a SIMPLE IRA in first 2 years no known exceptions | S | 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 | T | Distribution from ESOP under Section 404(k) | U | Charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements | W |
| | | | Category | Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Distribution under Employee Plans Compliance Resolution System (EPCRS) | E | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Charitable gift annuity | F | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Direct rollover and rollover contribution | G | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Direct rollover of distribution from a designated Roth account to a Roth IRA | H | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Early distribution from a Roth IRA (This code may be used with a Code 8 or P) | J | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Distribution of IRA assets not having a readily available FMV | K | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Loans treated as deemed distributions under Section 72(p) | L | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Qualified Plan Loan Offsets | M | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Recharacterized IRA contribution made for 2020 | N | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | *Excess contributions plus earnings/excess deferrals taxable for 2020 | P | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | 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) | Q | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Recharacterized IRA contribution made for 2019 | R | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | *Early distribution from a SIMPLE IRA in first 2 years no known exceptions | S | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 | T | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Distribution from ESOP under Section 404(k) | U | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements | W | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

*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).

(23) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-R (continued)

| Field Position | Field Title | Length | General Field Description |
|----------------|--|--------|---|
| 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 a blank. (If the Taxable Amount Not Determined Indicator is used, enter "0s" [zeros] in Payment Amount Field 2 of the Payee "B" Record.) Please make every effort to compute the taxable amount. |
| 548 | IRA/SEP/SIMPLE Indicator | 1 | Enter "1" (one) for a traditional IRA, SEP, or SIMPLE distribution or Roth conversion. Otherwise, enter a blank. 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. Don't use the indicator for a distribution from a Roth or for an IRA recharacterization. Note: For Form 1099-R, generally, report the Roth conversion or total amount distributed from a traditional IRA, SEP, or SIMPLE in Payment Amount Field A (traditional IRA/SEP/SIMPLE distribution or Roth conversion), as well as Payment Amount Field 1 (Gross Distribution) of the "B" Record. Refer to Instructions for Forms 1099-R and 5498 for exceptions (Box 2a instructions). |
| 549 | Total Distribution Indicator | 1 | Enter a "1" (one) only if the payment shown for Distribution Amount Code 1 is a total distribution that closed out the account. Otherwise, enter a blank. Note: A total distribution is one or more distributions within one tax year in which the entire balance of the account is distributed. Any distribution that does not meet this definition is not a total distribution. |
| 550-551 | Percentage of Total Distribution | 2 | Use this field when reporting a total distribution to more than one person, such as when a participant is deceased, and an issuer 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 aren't required to enter this information for any IRA distribution or for direct rollovers. |
| 552-555 | First Year of Designated Roth Contribution | 4 | Enter the first year a designated Roth contribution was made in YYYY format. If the date is unavailable, enter blanks. |
| 556 | FATCA Filing Requirement Indicator | 1 | Enter "1" (one) if there is a FATCA Filing Requirement. Otherwise, enter a blank. |
| 557-564 | Date of Payment | 8 | Enter date of payment in YYYYMMDD format. (for example, January 5, 2021, would be 20210105). Don't enter hyphens or slashes. |
| 565-662 | Blank | 98 | Enter Blanks. |

(23) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-R (continued)

| Field Position | Field Title | Length | General Field Description |
|----------------|------------------------------|--------|--|
| 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. Issuers 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 | The payment amount must be right justified, and unused positions must be zero-filled. State income tax withheld is for the convenience of filers. This information does not need to be reported to the IRS. 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 filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions zero-filled. |
| 747-748 | Combined Federal/ State Code | 2 | Enter the valid CF/SF code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Enter the valid state code from Part A. Sec. 12, Table 1, Participating States and Codes . Enter blanks for issuers or states not participating in this program. |
| 749-750 | Blank | 2 | Enter blanks or carriage return/line feed (CR/LF) characters. |

FORM 1099-R DISTRIBUTION CODE CHART 2021

POSITION 546

X – Denotes valid combinations

POSITION 545

| | blank | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | A | B | C | D | E | F | G | H | J | K | L | M | N | P | Q | R | S | T | U | W |
|---|-------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | X | | | | | | | | X | | | X | | X | | | | | | X | X | X | | | X | | | | | |
| 2 | X | | | | | | | | X | | | X | | X | | | | | | X | X | X | | | X | | | | | |
| 3 | X | | | | | | | | | | | | | X | | | | | | | | | | | | | | | | |
| 4 | X | | | | | | | | X | | X | X | | X | | | X | X | | X | X | X | | | X | | | | | |
| 5 | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | X |
| 7 | X | | | | | | | | | | X | X | | X | | | | | | X | X | X | | | | | | | | |
| 8 | X | X | X | | X | | | | | | | X | | | | | | | X | X | | | | | | | | | | |
| 9 | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A | | | | | X | | | X | | | | | | | | | | | | | | | | | | | | | | |
| B | X | X | X | | X | | | X | X | | | | | | | | X | | | | X | X | | | X | | | | | X |
| C | X | | | | | | | | | | | | | X | | | | | | | | | | | | | | | | |
| D | | X | X | X | X | | | X | | | | | X | | | | | | | | | | | | | | | | | |
| E | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| F | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| G | X | | | | X | | | | | | | X | | | | | | | | | X | | | | | | | | | |
| H | X | | | | X | | | | | | | | | | | | | | | | | | | | | | | | | |
| J | X | | | | | | | | X | | | | | | | | | | | | | | | | X | | | | | |
| K | | X | X | | X | | | X | X | | | | | | | | X | | | | | | | | | | | | | |
| L | X | X | X | | X | | | X | | | | X | | | | | | | | | | | | | | | | | | |
| M | X | X | X | | X | | | X | | | | X | | | | | | | | | | | | | | | | | | |
| N | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| P | X | X | X | | X | | | | | | | X | | | | | | | X | | | | | | | | | | | |
| Q | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| R | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| S | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| T | X | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| U | X | | | | | | | | | | | X | | | | | | | | | | | | | | | | | | |
| W | X | | | | | | | X | | | | | | | | | | | | | | | | | | | | | | |

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 |
| First Year of Designated Roth Contribution | FATCA Filing Requirement Indicator | Date of Payment | Blank | Special Data Entries | State Income Tax Withheld |
| 552-555 | 556 | 557-564 | 565-662 | 663-722 | 723-734 |
| Local Income Tax Withheld | Combined Federal/State Code | Blank or CR/LF | | | |
| 735-746 | 747-748 | 749-750 | | | |

(24) Payee “B” Record - Record Layout Positions 544-750 for Form 1099-S

| Field Position | Field Title | Length | General Field Description |
|----------------|--------------------------------|--------|--|
| 544-546 | Blank | 3 | Enter blanks. |
| 547 | Property or Services Indicator | 1 | Required. 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 | Required. Enter the closing date in YYYYMMDD format (for example, January 5, 2021, would be 20210105). Don’t enter hyphens or slashes. |
| 556-594 | Address or Legal Description | 39 | Required. 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 the information and fill unused positions with blanks. |
| 595 | Foreign Transferor | 1 | Required. Enter “1” if the transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust). Otherwise, enter a blank. |
| 596-662 | Blank | 67 | Enter blanks. |

(24) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-S (continued)

| Field Position | Field Title | Length | General Field Description |
|-----------------------|---------------------------|---------------|--|
| 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. Issuers 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 the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified, and unused positions must be zero-filled. |
| 735-746 | Local Income Tax Withheld | 12 | Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified, and unused positions must be zero-filled. |
| 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 | Property or Services Indicator | Date of Closing | Address or Legal Description | Foreign Transferor | Blank |
|-------|--------------------------------------|-----------------|------------------------------------|-----------------------|-------|

| | | | | | |
|---------|-----|---------|---------|-----|---------|
| 544-546 | 547 | 548-555 | 556-594 | 595 | 596-662 |
|---------|-----|---------|---------|-----|---------|

| | | | | |
|-------------------------|------------------------------|------------------------------|-------|----------------|
| Special Data Entries | State Income Tax Withheld | Local Income Tax Withheld | Blank | Blank or CR/LF |
|-------------------------|------------------------------|------------------------------|-------|----------------|

| | | | | |
|---------|---------|---------|---------|---------|
| 663-722 | 723-734 | 735-746 | 747-748 | 749-750 |
|---------|---------|---------|---------|---------|

(25) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-SA

| Field Position | Field Title | Length | General Field Description | | | | | | | | | | | | | | |
|--|----------------------------------|---------------|---|-----------------|-------------|---------------------|---|---------------------|---|------------|---|--|---|------------------------|---|--|---|
| 544 | Blank | 1 | Enter blank. | | | | | | | | | | | | | | |
| 545 | Distribution Code | 1 | <p>Required. Enter the applicable code from the table below to indicate the type of payment.</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>Normal distribution</td> <td align="center">1</td> </tr> <tr> <td>Excess contribution</td> <td align="center">2</td> </tr> <tr> <td>Disability</td> <td align="center">3</td> </tr> <tr> <td>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.)</td> <td align="center">4</td> </tr> <tr> <td>Prohibited transaction</td> <td align="center">5</td> </tr> <tr> <td>Death distribution after the year of death to a nonspouse beneficiary. (Do not use for a distribution to an estate.)</td> <td align="center">6</td> </tr> </tbody> </table> | Category | Code | Normal distribution | 1 | Excess contribution | 2 | Disability | 3 | 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.) | 4 | Prohibited transaction | 5 | Death distribution after the year of death to a nonspouse beneficiary. (Do not use for a distribution to an estate.) | 6 |
| Category | Code | | | | | | | | | | | | | | | | |
| Normal distribution | 1 | | | | | | | | | | | | | | | | |
| Excess contribution | 2 | | | | | | | | | | | | | | | | |
| Disability | 3 | | | | | | | | | | | | | | | | |
| 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.) | 4 | | | | | | | | | | | | | | | | |
| Prohibited transaction | 5 | | | | | | | | | | | | | | | | |
| Death distribution after the year of death to a nonspouse beneficiary. (Do not use for a distribution to an estate.) | 6 | | | | | | | | | | | | | | | | |
| 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 HAS. 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. Issuers 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 | The payment amount must be right justified, and unused positions must be zero-filled. State income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified, and unused positions must be zero-filled. | | | | | | | | | | | | | | |

(25) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-SA(continued)

| Field Position | Field Title | Length | General Field Description |
|-----------------------|---------------------------|---------------|--|
| 735-746 | Local Income Tax Withheld | 12 | Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified, and unused positions must be zero-filled. |
| 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-SA

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

(26) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-SB

| Field Position | Field Title | Length | General Field Description |
|----------------|---------------------|--------|---|
| 544-662 | Blank | 119 | Enter blanks. |
| 663-701 | Issuers Information | 39 | Enter Issuer's contact name. |
| 702-748 | Blank | 47 | 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-SB

| | | | |
|---------|---------------------|---------|----------------|
| Blank | Issuers Information | Blank | Blank or CR/LF |
| 544-662 | 663-701 | 702-748 | 749-750 |

(27) Payee "B" Record - Record Layout Positions 544-750 for Form 3921

| Field Position | Field Title | Length | General Field Description |
|----------------|--------------------------------------|--------|---|
| 544-546 | Blank | 3 | Enter blanks. |
| 547-554 | Date Option Granted | 8 | Required. Enter the date the option was granted in YYYYMMDD format (for example, January 5, 2021, would be 20210105). |
| 555-562 | Date Option Exercised | 8 | Required. Enter the date the option was exercised in YYYYMMDD format (for example, January 5, 2021, would be 20210105). |
| 563-570 | Number of Shares Transferred | 8 | Required. Enter the number of shares transferred. Report whole numbers only, using standard rounding rules as necessary. Right justify the information and fill unused positions with zeros. |
| 571-574 | Blank | 4 | Enter blanks. |
| 575-614 | If Other Than Transferor Information | 40 | Enter other than transferor information, left justify the information and fill unused positions with blanks. |
| 615-662 | Blank | 48 | Enter blanks. |

(27) Payee "B" Record - Record Layout Positions 544-750 for Form 3921 (continued)

| Field Position | Field Title | Length | General Field Description |
|----------------|----------------------|--------|--|
| 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. Issuers should contact the state or local revenue departments for filing requirements. If this field is not used, 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 3921

| | | | | | |
|---------|----------------------|-----------------------|------------------------------|---------|--------------------------------------|
| Blank | Date Option Granted | Date Option Exercised | Number of Shares Transferred | Blank | If Other Than Transferor Information |
| 544-546 | 547-554 | 555-562 | 563-570 | 571-574 | 575-614 |
| Blank | Special Data Entries | Blank | Blank or CR/LF | | |
| 615-662 | 663-722 | 723-748 | 749-750 | | |

(28) Payee "B" Record - Record Layout Positions 544-750 for Form 3922

| Field Position | Field Title | Length | General Field Description |
|----------------|--|--------|---|
| 544-546 | Blank | 3 | Enter blanks. |
| 547-554 | Date Option Granted to Transferor | 8 | Required. Enter the date the option was granted to the transferor in YYYYMMDD format (for example, January 5, 2021, would be 20210105). |
| 555-562 | Date Option Exercised by Transferor | 8 | Required. Enter the date the option was exercised by the transferor YYYYMMDD format (for example, January 5, 2021, would be 20210105). |
| 563-570 | Number of Shares Transferred | 8 | Required. Enter the number of shares transferred. Report whole numbers only, using standard rounding rules as necessary. Right justify the information and fill unused positions with zeros. |
| 571-578 | Date Legal Title Transferred by Transferor | 8 | Required. Enter the date the legal title was transferred by the transferor as YYYYMMDD (for example, January 5, 2021, would be 20210105). Otherwise, enter blanks. |
| 579-662 | Blank | 84 | Enter blanks. |

(28) Payee "B" Record - Record Layout Positions 544-750 for Form 3922 (continued)

| Field Position | Field Title | Length | General Field Description |
|-----------------------|----------------------|---------------|--|
| 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. Issuers should contact the state or local revenue departments for filing requirements. If field is not used, 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 3922

| | | | | | |
|-------|---|---|------------------------------------|--|-------|
| Blank | Date Option Granted to Transferor | Date Option Exercised by Transferor | Number of Shares Transferred | Date Legal Title Transferred by Transferor | Blank |
|-------|---|---|------------------------------------|--|-------|

544-546

547-554

555-562

563-570

571-578

579-662

| | | |
|-------------------------|-------|----------------|
| Special Data Entries | Blank | Blank or CR/LF |
|-------------------------|-------|----------------|

663-722

723-748

749-750

(29) Payee “B” Record - Record Layout Positions 544-750 for Form 5498

| Field Position | Field Title | Length | General Field Description |
|-----------------------|--|---------------|--|
| 544-546 | Blank | 3 | Enter blanks. |
| 547 | IRA Indicator (Individual Retirement Account) | 1 | Enter “1” (one) if reporting a rollover (Amount Code 2) or Fair Market Value (Amount Code 5) for an IRA. Otherwise, enter a blank. |
| 548 | SEP Indicator (Simplified Employee Pension) | 1 | Enter “1” (one) if reporting a rollover (Amount Code 2) or Fair Market Value (Amount Code 5) for a SEP. Otherwise, enter a blank. |
| 549 | SIMPLE Indicator (Savings Incentive Match Plan for Employees) | 1 | Enter “1” (one) if reporting a rollover (Amount Code 2) or Fair Market Value (Amount Code 5) for a SIMPLE. Otherwise, enter a blank. |
| 550 | Roth IRA Indicator | 1 | Enter “1” (one) if reporting a rollover (Amount Code 2) or Fair Market Value (Amount Code 5) for a Roth IRA. Otherwise, enter a blank. |
| 551 | RMD Indicator | 1 | Enter “1” (one) if reporting RMD for 2021. Otherwise, enter a blank. |
| 552-555 | Year of Postponed Contribution | 4 | Enter the year in YYYY format. Otherwise, enter blanks. |

(29) Payee “B” Record - Record Layout Positions 544-750 for Form 5498 (continued)

| Field Position | Field Title | Length | General Field Description | | | | | | | | | | | | |
|---|-------------------------------|---------------|--|-----------------|-------------|------------------------------------|----|--|----|-----------------|----|---|----|---|----|
| 556-557 | Postponed Contribution Code | 2 | <p>Required, if applicable. Enter the code from the table below. Right justify. Otherwise, enter blanks.</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>Federally Designated Disaster Area</td> <td>FD</td> </tr> <tr> <td>Public Law</td> <td>PL</td> </tr> <tr> <td>Executive Order</td> <td>EO</td> </tr> <tr> <td>Rollovers of qualified plan loan offset amounts</td> <td>PO</td> </tr> <tr> <td>For participants who have certified that the rollover contribution is late because of an error on the part of a financial institution, death, disability, hospitalization, incarceration, restrictions imposed by a foreign country, postal error, or other circumstance listed in Section 3.02(2) of Rev. Proc. 2016-47 or other event beyond the reasonable control of the participant.</td> <td>SC</td> </tr> </tbody> </table> | Category | Code | Federally Designated Disaster Area | FD | Public Law | PL | Executive Order | EO | Rollovers of qualified plan loan offset amounts | PO | For participants who have certified that the rollover contribution is late because of an error on the part of a financial institution, death, disability, hospitalization, incarceration, restrictions imposed by a foreign country, postal error, or other circumstance listed in Section 3.02(2) of Rev. Proc. 2016-47 or other event beyond the reasonable control of the participant. | SC |
| Category | Code | | | | | | | | | | | | | | |
| Federally Designated Disaster Area | FD | | | | | | | | | | | | | | |
| Public Law | PL | | | | | | | | | | | | | | |
| Executive Order | EO | | | | | | | | | | | | | | |
| Rollovers of qualified plan loan offset amounts | PO | | | | | | | | | | | | | | |
| For participants who have certified that the rollover contribution is late because of an error on the part of a financial institution, death, disability, hospitalization, incarceration, restrictions imposed by a foreign country, postal error, or other circumstance listed in Section 3.02(2) of Rev. Proc. 2016-47 or other event beyond the reasonable control of the participant. | SC | | | | | | | | | | | | | | |
| 558-563 | Postponed Contribution Reason | 6 | <p>Required, if applicable. Enter the federally declared disaster area, public law number or executive order number under which the postponed contribution is being used. Right justify. Otherwise, enter blanks.</p> | | | | | | | | | | | | |
| 564-565 | Repayment Code | 2 | <p>Required. Enter the two-character alpha Repayment Code. Right justify. Otherwise, enter blanks.</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>Qualified Reservist Distribution</td> <td>QR</td> </tr> <tr> <td>Federally Designated Disaster Distribution</td> <td>DD</td> </tr> </tbody> </table> | Category | Code | Qualified Reservist Distribution | QR | Federally Designated Disaster Distribution | DD | | | | | | |
| Category | Code | | | | | | | | | | | | | | |
| Qualified Reservist Distribution | QR | | | | | | | | | | | | | | |
| Federally Designated Disaster Distribution | DD | | | | | | | | | | | | | | |
| 566-573 | RMD Date | 8 | <p>Enter the date by which the RMD amount must be distributed to avoid the 50% excise tax. Format the date as YYYYMMDD (for example, January 5, 2021, would be 20210105). Otherwise, enter blanks.</p> | | | | | | | | | | | | |
| 574-575 | Codes | 2 | <p>Equal to one alpha character or two alpha characters or blank. Valid characters are:</p> <ul style="list-style-type: none"> • Two-character combinations can consist of A, B, C, D, E, F, and G. • Valid character H cannot be present with any other characters. | | | | | | | | | | | | |

(29) Payee "B" Record - Record Layout Positions 544-750 for Form 5498 (continued)

| Field Position | Field Title | Length | General Field Description |
|----------------|---------------------------------|--------|--|
| 576-662 | Blank | 87 | 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. Issuers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks. |
| 723-746 | Blank | 24 | Enter blanks. |
| 747-748 | Combined Federal/ State Code | 2 | Enter the valid CF/SF code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Enter the valid state code. Refer to Part A. Sec. 12, Table 1, Participating States and Codes . Enter blanks for issuers or states not participating in this program. |
| 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 |
| Year of Postponed Contribution | Postponed Contribution Code | Postponed Contribution Reason | Repayment Code | RMD Date | Codes |
| 552-555 | 556-557 | 558-563 | 564-565 | 566-573 | 574-575 |
| Blank | Special Data Entries | Blank | Combined Federal/State Code | Blank or CR/LF | |
| 576-662 | 663-722 | 723-746 | 747-748 | 749-750 | |

(30) Payee "B" Record - Record Layout Positions 544-750 for Form 5498-ESA

| Field Position | Field Title | Length | General Field Description |
|-----------------------|----------------------|---------------|---|
| 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. Issuers should contact the state or local revenue departments for filing requirements. If this field is not used, 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

(31) Payee "B" Record - Record Layout Positions 544-750 for Form 5498-SA

| Field Position | Field Title | Length | General Field Description |
|----------------|----------------------------------|--------|--|
| 544-546 | Blank | 3 | Enter blanks. |
| 547 | Medicare Advantage MSA Indicator | 1 | Enter "1" (one) for a Medicare Advantage MSA. Otherwise, enter a blank. |
| 548 | HSA Indicator | 1 | Enter "1" (one) for an HSA. Otherwise, enter a blank. |
| 549 | Archer MSA Indicator | 1 | Enter "1" (one) for 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. Issuers should contact the state or local revenue departments for filing requirement. Otherwise, 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-SA

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

(32) Payee “B” Record - Record Layout Positions 544-750 for Form W-2G

| Field Position | Field Title | Length | General Field Description | | | | | | | | | | | | | | | | | | | | |
|--|--------------------|---------------|---|-----------------|-------------|--|--|--|---|----------|---|-------------------------|---|------|---|-------|---|---------------|---|----------------|---|-------------------------------------|---|
| 544-546 | Blank | 3 | Enter blanks. | | | | | | | | | | | | | | | | | | | | |
| 547 | Type of Wager Code | 1 | <p>Required. Enter the applicable type of wager code from the table below.</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>Horse racetrack (or off-track betting of a horse track nature)</td> <td></td> </tr> <tr> <td>Dog racetrack (or off-track betting of a dog track nature)</td> <td align="center">2</td> </tr> <tr> <td>Jai-alai</td> <td align="center">3</td> </tr> <tr> <td>State-conducted lottery</td> <td align="center">4</td> </tr> <tr> <td>Keno</td> <td align="center">5</td> </tr> <tr> <td>Bingo</td> <td align="center">6</td> </tr> <tr> <td>Slot machines</td> <td align="center">7</td> </tr> <tr> <td>Poker winnings</td> <td align="center">8</td> </tr> <tr> <td>Any other type of gambling winnings</td> <td align="center">9</td> </tr> </tbody> </table> | Category | Code | Horse racetrack (or off-track betting of a horse track nature) | | Dog racetrack (or off-track betting of a dog track nature) | 2 | Jai-alai | 3 | State-conducted lottery | 4 | Keno | 5 | Bingo | 6 | Slot machines | 7 | Poker winnings | 8 | Any other type of gambling winnings | 9 |
| Category | Code | | | | | | | | | | | | | | | | | | | | | | |
| Horse racetrack (or off-track betting of a horse track nature) | | | | | | | | | | | | | | | | | | | | | | | |
| Dog racetrack (or off-track betting of a dog track nature) | 2 | | | | | | | | | | | | | | | | | | | | | | |
| Jai-alai | 3 | | | | | | | | | | | | | | | | | | | | | | |
| State-conducted lottery | 4 | | | | | | | | | | | | | | | | | | | | | | |
| Keno | 5 | | | | | | | | | | | | | | | | | | | | | | |
| Bingo | 6 | | | | | | | | | | | | | | | | | | | | | | |
| Slot machines | 7 | | | | | | | | | | | | | | | | | | | | | | |
| Poker winnings | 8 | | | | | | | | | | | | | | | | | | | | | | |
| Any other type of gambling winnings | 9 | | | | | | | | | | | | | | | | | | | | | | |
| 548-555 | Date Won | 8 | <p>Required. Enter the date of the winning transaction in YYYYMMDD format (for example, January 5, 2021, would be 20210105). This is not the date the money was paid, if paid after the date of the race (or game). Don't enter hyphens or slashes.</p> | | | | | | | | | | | | | | | | | | | | |
| 556-570 | Transaction | 15 | <p>Required. For state-conducted lotteries, enter the ticket or other identifying number. For keno, bingo, and slot machines, enter the ticket or card number (and color, if applicable), machine serial number, or any other information that will help identify the winning transaction. For all others, enter blanks.</p> | | | | | | | | | | | | | | | | | | | | |
| 571-575 | Race | 5 | If applicable, enter the race (or game) relating to the winning ticket. Otherwise, enter blanks. | | | | | | | | | | | | | | | | | | | | |
| 576-580 | Cashier | 5 | If applicable, enter the initials or number of the cashier making the winning payment. Otherwise, enter blanks. | | | | | | | | | | | | | | | | | | | | |
| 581-585 | Window | 5 | If applicable, enter the window number or location of the person paying the winning payment. Otherwise, enter blanks. | | | | | | | | | | | | | | | | | | | | |
| 586-600 | First ID | 15 | For other than state lotteries, enter the first identification number of the person receiving the winning payment. Otherwise, enter blanks. | | | | | | | | | | | | | | | | | | | | |

(32) Payee "B" Record - Record Layout Positions 544-750 for Form W-2G (continued)

| Field Position | Field Title | Length | General Field Description |
|----------------|---------------------------|--------|--|
| 601-615 | Second ID | 15 | For other than state lotteries, enter the second identification number of the person receiving the winnings. Otherwise, enter blanks. |
| 616-662 | Blank | 47 | Enter blanks. |
| 663-722 | Special Data Entries | 60 | 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. Issuers 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 the IRS. If not reporting state tax withheld, this field may be used as a continuation of the Special Data Entries field. The payment amount must be right justified, and unused positions must be zero-filled. |
| 735-746 | Local Income Tax Withheld | 12 | Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries field. The payment amount must be right justified, and unused positions must be zero-filled. |
| 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 |
|-------|--------------------|----------|-------------|------|---------|

544-546 547 548-555 556-570 571-575 576-580

| | | | | | |
|--------|----------|-----------|-------|----------------------|---------------------------|
| Window | First ID | Second ID | Blank | Special Data Entries | State Income Tax Withheld |
|--------|----------|-----------|-------|----------------------|---------------------------|

581-585 586-600 616-662 663-722 723-734

| | | |
|---------------------------|-------|----------------|
| Local Income Tax Withheld | Blank | Blank or CR/LF |
|---------------------------|-------|----------------|

735-746 747-748 749-750

Sec. 4 End of Issuer "C" Record

General Field Descriptions

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

The End of Issuer "C" Record is a fixed length of 750 positions. The control fields are each 18 positions in length.

Record Name: End of Issuer "C" Record

| Field Position | Field Title | Length | General Field Description |
|----------------|------------------|--------|---|
| 1 | Record Type | 1 | Required. Enter "C." |
| 2-9 | Number of Payees | 8 | Required. Enter the total number of "B" Records covered by the preceding "A" Record. Right justify the information and fill unused positions with zeros. |
| 10-15 | Blank | 6 | Enter blanks. |
| 16-33 | Control Total 1 | 18 | Required. Accumulate totals of any payment amount fields in the "B" Records into the appropriate control total fields of the "C" Record. Control totals must be right justified and unused control total fields zero-filled. All control total fields are 18 positions in length. Each payment amount must contain U.S. dollars and cents. The right-most two positions represent cents in the payment amount fields. Don't enter dollar signs, commas, decimal points, or negative payments, except those items that reflect a loss on Form 1099-B, 1099-OID, or 1099-Q. Positive and negative amounts are indicated by placing a "+" (plus) or "-" (minus) sign in the left-most position of the payment amount field. |
| 34-51 | Control Total 2 | 18 | |
| 52-69 | Control Total 3 | 18 | |
| 70-87 | Control Total 4 | 18 | |
| 88-105 | Control Total 5 | 18 | |
| 106-123 | Control Total 6 | 18 | |
| 124-141 | Control Total 7 | 18 | |
| 142-159 | Control Total 8 | 18 | |
| 160-177 | Control Total 9 | 18 | |
| 178-195 | Control Total A | 18 | |
| 196-213 | Control Total B | 18 | |
| 214-231 | Control Total C | 18 | |
| 232-249 | Control Total D | 18 | |
| 250-267 | Control Total E | 18 | |
| 268-285 | Control Total F | 18 | |
| 286-303 | Control Total G | 18 | |
| 304-321 | Control Total H | 18 | |
| 322-339 | Control Total J | 18 | |
| 340-499 | Blank | 160 | Enter blanks. |

Sec. 4 End of Issuer "C" Record (continued)

Record Name: End of Issuer "C" Record (continued)

| Field Position | Field Title | Length | General Field Description |
|----------------|------------------------|--------|--|
| 500-507 | Record Sequence Number | 8 | Required. Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and the file can have only one "T" Record in a file. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002," the first "B" Record, "00000003," the second "B" Record, "00000004" and so on until 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 Issuer "C" Record - Record Layout

| | | | | | |
|-----------------|------------------|-----------------|-----------------|------------------------|-----------------|
| Record Type | Number of Payees | Blank | Control Total 1 | Control Total 2 | Control Total 3 |
| 1 | 2-9 | 10-15 | 16-33 | 34-51 | 52-69 |
| Control Total 4 | Control Total 5 | Control Total 6 | Control Total 7 | Control Total 8 | Control Total 9 |
| 70-87 | 88-105 | 106-123 | 124-141 | 142-159 | 160-177 |
| Control Total A | Control Total B | Control Total C | Control Total D | Control Total E | Control Total F |
| 178-195 | 196-213 | 214-231 | 232-249 | 250-267 | 268-285 |
| Control Total G | Control Total H | Control Total J | Blank | Record Sequence Number | Blank |
| 286-303 | 304-321 | 322-339 | 340-499 | 500-507 | 508-748 |

| |
|----------------|
| Blank or CR/LF |
|----------------|

749-750

Sec. 5 State Totals “K” Record

General Field Descriptions

The State Totals “K” Record is a summary for a given issuer and a given state and used only when state reporting approval has been granted. Refer to [Part A. Sec. 12, Combined Federal/State Filing Program \(CF/SF\)](#).

Submit a separate “K” Record for each state being reported. The “K” Record is a fixed length of 750 positions. The control total fields are each 18 positions in length.

The “K” Record contains the total number of payees and the total of the payment amount fields filed by a given issuer for a given state. The “K” Record(s) must be written after the “C” Record for the related “A” Record. Refer to Part C, File Format Diagram. Example: If an issuer 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.

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

| Field Position | Field Title | Length | General Field Description |
|----------------|------------------|--------|---|
| 1 | Record Type | 1 | Required. Enter “K.” |
| 2-9 | Number of Payees | 8 | Required. Enter the total number of “B” Records being coded for this state. Right justify the information and fill unused positions with zeros. |
| 10-15 | Blank | 6 | Enter blanks. |
| 16-33 | Control Total 1 | 18 | Required. Accumulate totals of any payment 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. Control totals must be right justified and fill unused positions with zeros. All control total fields are eighteen positions in length. Don’t enter dollar signs, commas, decimal points, or negative payments, except those items that reflect a loss on Form 1099-B or 1099-OID. Positive and negative amounts are indicated by placing a “+” (plus) or “-” (minus) sign in the left-most position of the payment amount field. |
| 34-51 | Control Total 2 | 18 | |
| 52-69 | Control Total 3 | 18 | |
| 70-87 | Control Total 4 | 18 | |
| 88-105 | Control Total 5 | 18 | |
| 106-123 | Control Total 6 | 18 | |
| 124-141 | Control Total 7 | 18 | |
| 142-159 | Control Total 8 | 18 | |
| 160-177 | Control Total 9 | 18 | |
| 178-195 | Control Total A | 18 | |
| 196-213 | Control Total B | 18 | |
| 214-231 | Control Total C | 18 | |
| 232-249 | Control Total D | 18 | |
| 250-267 | Control Total E | 18 | |
| 268-285 | Control Total F | 18 | |
| 286-303 | Control Total G | 18 | |
| 304-321 | Control Total H | 18 | |
| 322-339 | Control Total J | 18 | |
| 340-499 | Blank | 160 | Enter blanks. |

**State Totals "K" Record - Record Layout Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-K,
1099-MISC, 1099-NEC, 1099-OID, 1099-PATR, 1099-R and 5498 (continued)**

| Field Position | Field Title | Length | General Field Description |
|-----------------------|---------------------------------|---------------|--|
| 500-507 | Record Sequence Number | 8 | Required. Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and the file can have only one "T" Record in a file. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002," the first "B" Record, "00000003," the second "B" Record, "00000004" and so on through the final record of the file, the "F" Record. |
| 508-706 | Blank | 199 | Enter blanks. |
| 707-724 | State Income Tax Withheld Total | 18 | Aggregate totals of the state income tax withheld field in the Payee "B" Records. Otherwise, enter blanks. (This field is for the convenience of filers.) |
| 725-742 | Local Income Tax Withheld Total | 18 | Aggregate totals of the local income tax withheld field in the Payee "B" Records. Otherwise, enter blanks. (This field is for the convenience of filers.) |
| 743-746 | Blank | 4 | Enter blanks. |
| 747-748 | Combined Federal/ State Code | 2 | Required. Enter the CF/SF code assigned to the state which is to receive the information. Refer to Part A. Sec. 12, Table 1, Participating States and Codes. |
| 749-750 | Blank | 2 | Enter blanks or carriage return/line feed (CR/LF) characters. |

**State Totals "K" Record - Record Layout Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-K,
1099-MISC, 1099-NEC, 1099-OID, 1099-PATR, 1099-R and 5498 (continued)**

| | | | | | |
|---------------------------------|---------------------------------|-----------------|-----------------------------|------------------------|-----------------|
| Record Type | Number of Payees | Blank | Control Total 1 | Control Total 2 | Control Total 3 |
| 1 | 2-9 | 10-15 | 16-33 | 34-51 | 52-69 |
| Control Total 4 | Control Total 5 | Control Total 6 | Control Total 7 | Control Total 8 | Control Total 9 |
| 70-87 | 88-105 | 106-123 | 124-141 | 142-159 | 160-177 |
| Control Total A | Control Total B | Control Total C | Control Total D | Control Total E | Control Total F |
| 178-195 | 196-213 | 214-231 | 232-249 | 250-267 | 268-285 |
| Control Total G | Control Total H | Control Total J | Blank | Record Sequence Number | Blank |
| 286-303 | 304-321 | 322-339 | 340-499 | 500-507 | 508-706 |
| State Income Tax Withheld Total | Local Income Tax Withheld Total | Blank | Combined Federal/State Code | Blank or CR/LF | |
| 707-724 | 725-742 | 743-746 | 747-748 | 749-750 | |

Sec. 6 End of Transmission "F" Record

General Field Descriptions

The End of Transmission "F" Record is a summary of the number of issuers/payees in the entire file. This record must be written after the last "C" Record (or last "K" Record, when applicable) of the entire file.

The "F" Record is a fixed record length of 750 positions.

| Field Position | Field Title | Length | General Field Description |
|----------------|-----------------------|--------|---|
| 1 | Record Type | 1 | Required. Enter "F." |
| 2-9 | Number of "A" Records | 8 | Enter the total number of Issuer "A" Records in the entire file. Right justify the information and fill unused positions with zeros or enter all zeros. |
| 10-30 | Zero | 21 | Enter zeros. |
| 31-49 | Blank | 19 | Enter blanks. |

Record Name: End of Transmission "F" Record (continued)

| Field Position | Field Title | Length | General Field Description |
|----------------|------------------------|--------|---|
| 50-57 | Total Number of Payees | 8 | If this total was entered in the "T" Record, this field may be blank filled. Enter the total number of Payee "B" Records reported in the file. Right justify the information and fill unused positions with zeros. |
| 58-499 | Blank | 442 | Enter blanks. |
| 500-507 | Record Sequence Number | 8 | Required. Enter the number of the record as it appears with in the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and the file can have only one "T" Record in a file. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the "T" Record sequence number would appear as "00000001" in the field, the first "A" Record would be "00000002," the first "B" Record, "00000003," the second "B" Record, "00000004" and so on until 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 Transmission "F" Record - Record Layout

| Record Type | Number of "A" Records | Zero | Blank | Total Number of Payees | Blank |
|-------------|-----------------------|------|-------|------------------------|-------|
|-------------|-----------------------|------|-------|------------------------|-------|

1 2-9 10-30 31-49 50-57 58-499

| | | |
|------------------------|-------|----------------|
| Record Sequence Number | Blank | Blank or CR/LF |
|------------------------|-------|----------------|

500-507 508-748 749-750

Part D. | Extension of Time

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Sec. 1 Extension of Time

.01 Application for Extension of Time to File Information Returns (30-day automatic)

An application for extension of time to file information returns covered by **Form 8809** must be filed by the due date of the return for which the extension is being requested. A separate extension application is required for each issuer/filer.

Form W-2 and Form 1099-NEC reporting Nonemployee Compensation can only request a non-automatic extension of time and must be filed on paper Form 8809. An automatic 30-day extension is not available. Treasury Decision (TD) 9838.

The IRS encourages the issuer/filer community to utilize electronic filing via the FIRE production system (options listed below) in lieu of the paper Form 8809. There are three methods for filing a request for an extension of time to file information returns:

| Method | How To | Notification |
|---|--|---|
| <p>Electronic File Transmission</p> <p>Note: A TCC is required. Refer to Part B. Sec. 1, Information Returns (IR) Application for Transmitter Control Code (TCC).</p> | <p>A request for an extension of time to file information returns may be filed electronically by transmitting an electronic extension file. Files must be formatted based on the Extension of Time Record Layout. Scanned or PDF documents will not be accepted.</p> <p>Note: This option cannot be used to request non-automatic extension for Form W-2 or Form 1099-NEC, and additional 30-day extensions. Refer to Form 8809 Instructions.</p> | <p>Transmitters requesting an extension of time via an electronic file will receive the file status results online.</p> |
| <p>Online submission of Extension of Time to File Information Returns</p> | <p>Fill-in Form 8809 may be completed online via the FIRE Production System at https://fire.irs.gov/. From the Main Menu click “Extension of Time Request” and then click “Fill-in Extension Form.” To complete the submission, enter your valid 10-digit PIN.</p> <p>Refer to Part B. Sec. 4, Connecting to FIRE. Note: This option cannot be used to request non-automatic extensions for Forms W-2 or Form 1099-NEC an additional 30-day extensions. Refer to Form 8809 Instructions.</p> | <p>Forms 8809 completed online receive an instant acknowledgement on screen if forms are completed properly and timely.</p> |
| <p>Paper submissions of Form 8809, Application for Extension of Time to File Information Returns</p> | <p>Form 8809 is available on https://www.irs.gov/forms-pubs.</p> <ul style="list-style-type: none"> Extension requests submitted on an obsolete Form 8809 will not be accepted. Mailing address: Department of the Treasury Internal Revenue Service Ogden, UT 84201-0209 Faxing is no longer an option. | <p>Approval letters will not be issued for automatic and additional 30-day extension requests and non-automatic extension requests. Issuer/filer will receive incomplete or denial letters when applicable.</p> |

Sec. 1 Extension of Time (continued)

Electronic file processing results will be sent via email if a valid email address was provided on the "Verify Your Filing Information" screen. If you're using email filtering software, configure software to accept email from fire@irs.gov and irs.e-helpmail@irs.gov.

If the request for an extension of time to file an information return is received beyond the due date of the information return, the request will be denied. For more information on extension requests and requesting an additional extension of time, see [Form 8809](#), Application for Extension of Time to File Information Returns.

For information on Additional Extension of Time and Extension of Time for Recipient Copies of Information Returns, see Part M. of the [General Instructions for Certain Information Returns](#).

You may request an extension of time to furnish the statements by faxing a letter to:

Internal Revenue Service
Technical Services Operation
Attn: Extension of Time Coordinator
Fax: 877-477-0572 (International: 304-579-4105)

The letter must include (a) issuer name, (b) issuer TIN, (c) issuer address, (d) type of return, (e) a statement that extension request is for providing statements to recipients, (f) reason for delay, and (g) the signature of the issuer or authorized agent. Your request must be received no later than the date the statements are due to the recipients. If approved, an extension will allow a maximum of 30 extra days to furnish the recipient statements.

To create the file used to submit extensions of time via electronic file transmission method, the transmitter must have an active Transmitter Control Code (TCC) and submit files containing only one TCC.

Extension of Time requests submitted through the FIRE System (Production and Test) will require the entry of your FIRE Account PIN.

Note: An alert will post on the [FIRE](#) webpage indicating the system is available and you may transmit extension requests. Don't electronically transmit tax year 2021 extension requests prior to the alert posting.

Sec. 1 Extension of Time (continued)

.02 Extension of Time Record Layout

The following Record Layout contains the specifications to create a file to transmit extensions of time requests electronically that include:

- Required 200-byte format.
- General Field Description with information to assist in completing each field.

Record Layout for Extension of Time

| Field Position | Field Title | Length | General Field Description |
|--|--------------------------|--------|--|
| 1-5 | Transmitter Control Code | 5 | Required. Enter the five-character alphanumeric Transmitter Control Code (TCC) issued by the IRS. Only one TCC per file is acceptable. |
| Note: Positions 6 through 187 should contain information about the issuer for whom the extension of time to file is being requested. Don't enter transmitter information in these fields. | | | |
| 6-14 | Issuers TIN | 9 | Required. Enter the valid nine-digit EIN or SSN assigned to the issuer. Don't enter blanks, hyphens, or alpha characters. All zeros, ones, twos, etc., will have the effect of an incorrect TIN. For foreign entities that are not required to have a TIN, this field may be blank; however, the Foreign Entity Indicator in position 187 must be set to "X." |
| 15-54 | Issuers Name | 40 | Required. Enter the name of the issuer whose TIN appears in positions 6-14. Left justify the information and fill unused positions with blanks. |
| 55-94 | Second Issuers Name | 40 | Required. If additional space is needed, this field may be used to continue name line information. Otherwise, enter blanks. Example: c/o First National Bank. Left justify information and fill unused positions with blanks. |
| 95-134 | Issuers Address | 40 | Required. Enter the issuer's address. The street address should include the number, street, apartment, suite number, or P.O. Box if mail is not delivered to a street address. Left justify information and fill unused positions with blanks. |
| 135-174 | Issuers City | 40 | Required. Enter the issuer's city, town, or post office. Left justify information and fill unused positions with blanks. |
| 175-176 | Issuers State | 2 | Required. Enter the issuer's valid U.S. Postal Service state abbreviation. Refer to Part A. Sec. 13, Table 2, States & U.S. Territory Abbreviations . |

Sec. 1 Extension of Time (continued)

Record Layout for Extension of Time (continued)

| Field Position | Field Title | Length | General Field Description | | | | | | | | | | | | | | | | | | |
|--|----------------------------------|--------|--|----------|------|--|---|------|---|--------|---|------|---|---------|---|----------|---|--------|---|-------------|---|
| 177-185 | Issuers ZIP Code | 9 | <p>Required. Enter the issuer's ZIP Code. If using a five-digit ZIP Code, left justify the information and fill unused positions with blanks. Numeric characters only.</p> | | | | | | | | | | | | | | | | | | |
| 186 | Document Indicator (See Note) | 1 | <p>Required. From the table below, enter the appropriate document code that indicates the form for which an extension of time is being requested.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr> <th style="text-align: center;">Document</th> <th style="text-align: center;">Code</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">1097-BTC, 1098, 1098-C, 1098-E, 1098-F, 1098-T, 1098-Q, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LTC, 1099-LS, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 1099-SA, 1099-SB, 3921, 3922, or W-2G</td> <td style="text-align: center; vertical-align: middle;">2</td> </tr> <tr> <td style="padding: 5px;">5498</td> <td style="text-align: center; vertical-align: middle;">3</td> </tr> <tr> <td style="padding: 5px;">1042-S</td> <td style="text-align: center; vertical-align: middle;">4</td> </tr> <tr> <td style="padding: 5px;">8027</td> <td style="text-align: center; vertical-align: middle;">5</td> </tr> <tr> <td style="padding: 5px;">5498-SA</td> <td style="text-align: center; vertical-align: middle;">6</td> </tr> <tr> <td style="padding: 5px;">5498-ESA</td> <td style="text-align: center; vertical-align: middle;">7</td> </tr> <tr> <td style="padding: 5px;">1095-B</td> <td style="text-align: center; vertical-align: middle;">8</td> </tr> <tr> <td style="padding: 5px;">1094/1095-C</td> <td style="text-align: center; vertical-align: middle;">9</td> </tr> </tbody> </table> <p>Note: Do not enter any other values in this field. Submit a separate record for each document. For example, when requesting an extension for Form 1099-INT and Form 5498 for the same issuer, submit one record with "2" coded in this field and another record with "3" coded in this field. When requesting an extension for Form 1099-DIV and Form 1099-MISC for the same issuer, submit one record with "2" coded in this field.</p> | Document | Code | 1097-BTC, 1098, 1098-C, 1098-E, 1098-F, 1098-T, 1098-Q, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LTC, 1099-LS, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 1099-SA, 1099-SB, 3921, 3922, or W-2G | 2 | 5498 | 3 | 1042-S | 4 | 8027 | 5 | 5498-SA | 6 | 5498-ESA | 7 | 1095-B | 8 | 1094/1095-C | 9 |
| Document | Code | | | | | | | | | | | | | | | | | | | | |
| 1097-BTC, 1098, 1098-C, 1098-E, 1098-F, 1098-T, 1098-Q, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LTC, 1099-LS, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 1099-SA, 1099-SB, 3921, 3922, or W-2G | 2 | | | | | | | | | | | | | | | | | | | | |
| 5498 | 3 | | | | | | | | | | | | | | | | | | | | |
| 1042-S | 4 | | | | | | | | | | | | | | | | | | | | |
| 8027 | 5 | | | | | | | | | | | | | | | | | | | | |
| 5498-SA | 6 | | | | | | | | | | | | | | | | | | | | |
| 5498-ESA | 7 | | | | | | | | | | | | | | | | | | | | |
| 1095-B | 8 | | | | | | | | | | | | | | | | | | | | |
| 1094/1095-C | 9 | | | | | | | | | | | | | | | | | | | | |

Sec. 1 Extension of Time (continued)

Record Layout for Extension of Time (continued)

| Field Position | Field Title | Length | General Field Description |
|----------------|--------------------------|--------|---|
| 187 | Foreign Entity Indicator | 1 | Enter "X" if the issuer is a foreign entity. |
| 188-198 | Blank | 11 | Enter blanks. |
| 199-200 | Blank | 2 | Enter blanks or carriage return/line feed (CR/LF) characters. |

Extension of Time Record Layout

| | | | | | |
|--------------------------|------------------|--------------------|--------------------------|-----------------|----------------|
| Transmitter Control Code | Issuers TIN | Issuers Name | Second Issuers Name | Issuers Address | Issuers City |
| 1-5 | 6-14 | 15-54 | 55-94 | 95-134 | 135-174 |
| Issuers State | Issuers ZIP Code | Document Indicator | Foreign Entity Indicator | Blank | Blank or CR/LF |
| 175-176 | 177-185 | 186 | 187 | 188-198 | 199-200 |

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Part E. | Exhibits

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Exhibit 1 Name Control

The “B” record includes a field in the payee records titled, “Name Control” in which the first four characters of the payee’s last name are to be entered by the filer. If filers are unable to determine the first four characters of the last name, the Name Control Field may be left blank.

It is important to submit the “B” record with an accurate Name Control as it facilitates the identification of the payee within the IRS programs. The guidelines below are broken into organization type.

Individuals

A name control for an individual is generally the first four characters of the last name on the information return.

- The name control consists of four alpha and/or numeric characters.
- The hyphen (-) or a blank space are the only special characters allowed in the name control. These characters cannot be in the first position of the name control.
- The name control can have less, but no more than four characters. Blanks may be present only as the last three positions of the name control.
- If an individual has a hyphenated last name, the name control is the first four characters from the first of the two last names.
- For joint returns, regardless of whether the payees use the same or different last names, the name control is the first four characters of the primary payee’s last name.

Examples – Individuals

| Name | Name Control |
|---------------------------------|--------------|
| Ralph <u>Teak</u> | TEAK |
| Dorothy <u>Willow</u> | WILL |
| Joe <u>McCedar</u> | MCCE |
| Brandy <u>Cedar</u> -Hawthorn | CEDA |
| Victoria <u>Windsor</u> -Maple | WIND |
| Joseph <u>Ash</u> & Linda Birch | ASH |
| Edward & Joan <u>Maple</u> | MAPL |

Exhibit 1 Name Control (continued)

Sole Proprietor

- A sole proprietor must always use his/her individual name as the legal name of the business for IRS purposes.
- The name control consists of four alpha and/or numeric characters.
- The name control can have less, but no more than four characters.
- The hyphen (-) or a blank space are the only special characters allowed in the name control. These characters cannot be in the first position of the name control.
- When the taxpayer has a true name and a trade name, the name control is the first four characters of the individual's last name.
- When an individual's two last names are hyphenated, the name control is the first four characters of the first last name.

Examples – Sole Proprietor

| Name | Name Control | Comment |
|---|--------------|---|
| Arthur P. Aspen Trade Name: Sunshine Restaurant | ASPE | The name control for a sole proprietor's name is the first four significant characters of the last name. |
| Maiden Name: Jane Smith Married Name: Jane Smith Jones | JONE | When two last names are used but aren't hyphenated, the name control is the first four characters of the second last name. |
| Jane Smith-Jones | SMIT | |
| Elena de la Rosa | DELA | The Spanish phrases "de", "De", "del", and "de la" are part of the name control. |
| Juan Garza Morales | GARZ | For Spanish names, when an individual has two last names, the name control is the first four characters of the first last name. |
| Maria Lopez Moreno | LOPE | |
| Sunny Ming Lo | LO | For last names that have only two letters the last two spaces will be "blank." Blanks may be present only as the last three positions of the name control. |
| Kim Van Nguyen | NGUY | Vietnamese names will often have a middle name of Van (male) or Thi (female). |

Exhibit 1 Name Control (continued)

Partnerships

The name control for a partnership will usually result in the following order of selection:

1. For businesses “doing business as” (dba) or with a trade name, use the first four characters of the dba or trade name.
2. If there is no business or trade name, use the first four characters of the partnership name (even if it is an individual’s name, such as in a law firm partnership).
3. Online receipt of EINs generates separate rules for the name control of partnerships.
4. Whether received online or via paper, if the first word is “The,” disregard it unless it is followed by only one other word.
5. If the EIN was assigned online (the EIN will begin with one of the following two digits:20, 26, 27, 45, 46, 47, 81, 82, 83, 84, 85 or 86), then the name control for a partnership is developed using the first four characters of the primary name line.
6. If the first two digits of the EIN are other than 20, 26, 27, 45, 46, 47, 81, 82, 83, 84, 85 or 86 the name control for a partnership results from the trade or business name of the partnership. If there is no trade or business name, a name control results from the first four letters of a partnership name. In the case of a list of partners followed by the word partnership or an abbreviation thereof, use the last name of the first partner on the original **Form SS-4**, Application for Employer Identification Number.

Examples – Partnerships

| Name | Name Control |
|--|--------------|
| Rosie’s Restaurant | ROSI |
| Burgandy_Olive & Cobalt_Ptrs | BURG |
| The Hemlock | THEH |
| John Willow and James Oak Partnership (EIN assigned online) | JOHN |
| A.S. Green_(The) Oak Tree | OAKT |
| K.L. Black & O. H. Brown | BLAC |
| Bob Orange and Carol Black_ et al. Prs. Dba The Merry Go Round | MERR |

Exhibit 1 Name Control (continued)

Corporations

The name control for a corporation is the first four significant characters of the corporate name.

Examples – Corporations

| Name | Name Control | Comment |
|------------------------------------|--------------|---|
| The Meadowlark Company | MEAD | Omit the word “The” when followed by more than one word. |
| The Flamingo | THEF | Include the word “The” in the name control when followed by only one word. |
| George Giraffe PSC | GEOR | Corporate name control rules apply if an individual name contains the abbreviations PC (Professional Corporation), SC (Small Corporation), PA (Professional Association), PS (Professional Service), or PSC (Personal Service Corporation). |
| Kathryn Canary Memorial Foundation | KATH | When the organization name contains the words “Fund” or “Foundation”, corporate name control rules apply. |
| Barbara J. Zinnia ZZ Grain | ZZGR | When an individual name and a corporate name appear, the name control is the first four characters of the corporation name. |

Exhibit 1 Name Control (continued)

Estates, Trusts, and Fiduciaries

The name control for estates is the first four characters of the last name of the decedent. The last name of the decedent must have the word "Estate" after the first four characters in the primary name line.

The name control for trusts and fiduciaries results in the following:

1. Name controls for individual trusts are created from the first four characters of the individual's last name.
2. For corporations set up as trusts, use the first four characters of the corporate name.
3. There are separate rules for the name control of trusts, depending on whether the EIN is an online assignment.
4. If the EIN is assigned online (the EIN will begin with one of the following two digits: 20, 26, 27, 45, 46, 47, 81, 82, 83, 84, 85 or 86), then the name control is developed using the first four characters of the first name on the primary name line. Ignore leading phrases such as "Trust for" or "Irrevocable Trust."
5. If the first two digits of the EIN are other than 20, 26, 27, 45, 46, 47, 81, 82, 83, 84, 85 or 86, then the name control for a trust or fiduciary account results from the name of the person in whose name the trust or fiduciary account is established.

Examples - Estates, Trusts, and Fiduciaries

| Name | Name Control |
|--|--------------|
| Howard J. Smith Dec'd Howard J Smith, Estate | SMIT |
| Howard J. Smith Dec'd Howard J Smith, Estate (EIN assigned online) | HOWA |
| Michael T Azalea Revocable Trust Michael T Azalea Rvoc Tr | AZAL |
| Sunflower Company Employee Benefit Trust Sunflower Company Employee Benefit Trust | SUNF |
| Jonathan Periwinkle Memory Church Irrevocable Trust (EIN assigned online) | PERI |
| Trust for the benefit of Bob Jones (EIN assigned online) | BOBJ |
| Trust for the benefit of Bob Jones | JONE |

Exhibit 1 Name Control (continued)

Estates, Trusts, and Fiduciaries

The name control for estates is the first four characters of the last name of the decedent. The last name of the decedent must have the word "Estate" after the first four characters in the primary name line.

The name control for trusts and fiduciaries results in the following:

1. Name controls for individual trusts are created from the first four characters of the individual's last name.
2. For corporations set up as trusts, use the first four characters of the corporate name.
3. There are separate rules for the name control of trusts, depending on whether the EIN is an online assignment.
4. If the EIN is assigned online (the EIN will begin with one of the following two digits: 20, 26, 27, 45, 46, 47, 81, 82, 83, 84, 85 or 86), then the name control is developed using the first four characters of the first name on the primary name line. Ignore leading phrases such as "Trust for" or "Irrevocable Trust."
5. If the first two digits of the EIN are other than 20, 26, 27, 45, 46, 47, 81, 82, 83, 84, 85 or 86, then the name control for a trust or fiduciary account results from the name of the person in whose name the trust or fiduciary account is established.

Examples - Estates, Trusts, and Fiduciaries

| Name | Name Control |
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| Howard J. Smith Dec'd Howard J Smith, Estate | SMIT |
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| Sunflower Company Employee Benefit Trust Sunflower Company Employee Benefit Trust | SUNF |
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| Trust for the benefit of Bob Jones (EIN assigned online) | BOBJ |
| Trust for the benefit of Bob Jones | JONE |

Exhibit 2 Publication 1220 Tax Year 2021 Revision Updates

| Date | Location | Update |
|------------|----------|---|
| 10/13/2021 | Page 9 | Part A. Introduction and General Information - Sec. 1 Introduction, Deleted Form 1099-H, Health Coverage Tax Credit (HCTC) Advance Payments. |
| 10/13/2021 | Page 29 | Part B. Data Communication – Sec. 1 Information Returns (IR) Application for Transmitter Control Code (TCC), .04 Revise Current TCC Information, Added if a legacy Issuer/Transmitter the legal name as reason. |
| 10/13/2021 | Page 31 | Part B. Data Communication – Sec. 2 User ID, Password, and PIN Requirements, FIRE Password, Added “The password cannot be changed more than 1 time in a 24-hour period”. |
| 10/13/2021 | Page 31 | Part B. Data Communication – Sec. 3 Secret Phrase, Resetting your FIRE password Added bullet “Must not contain spaces”. |
| 10/13/2021 | Page 33 | Part B. Data Communication – Sec. 4 Connecting to FIRE, Added required FIRE webpage input information. |
| 10/13/2021 | Page 42 | Part B. Data Communication – Sec. 9 Common Formatting Errors, Updated Item 8 Issue positions to 28-45. |
| 10/13/2021 | Page 52 | Part C. Record Format Specifications and Record Layouts - Sec. 2 Issuer “A” Record, Field Position 12-20 General Field Description Added Note: For foreign entities not required to have a TIN. |
| 10/13/2021 | Page 52 | Part C. Record Format Specifications and Record Layouts - Sec. 2 Issuer “A” Record, Field Position 26-27 General Field Description Deleted Form 1099-H information. |

Exhibit 2 Publication 1220 Tax Year 2021 Revision Updates (continued)

| Date | Location | Update |
|------------|----------|---|
| 10/13/2021 | Page 61 | Part C. Record Format Specifications and Record Layouts - Sec. 2 Issuer "A" Record, Deleted Form 1099-H information. |
| 10/13/2021 | Page 80 | Part C. Record Format Specifications and Record Layouts - Sec. 3 Payee "B" Record, Field Position 328-367 Updated Field Title and General Field Description. |
| 10/13/2021 | Page 83 | Part C. Record Format Specifications and Record Layouts - Sec. 3 Payee "B" Record, Standard Payee "B" Record Format for All Types of Returns, Positions 1-543, Updated Positions 328-367. |
| 10/13/2021 | Page 84 | Part C. Record Format Specifications and Record Layouts - Sec. 3 Payee "B" Record, Updated Sections defining Field Positions 544-750 for different types of returns in the Payee "B" Record. |
| 10/13/2021 | Page 115 | Part C. Record Format Specifications and Record Layouts - Sec. 3 Payee "B" Record, (18) Payee "B" Record Layout Positions 544-750 for Form 1099-MISC Added Field Position 548 and General Field Description. |
| 10/13/2021 | Page 116 | Part C. Record Format Specifications and Record Layouts - Sec. 3 Payee "B" Record, (19) Payee "B" Record Layout Positions 544-750 for Form 1099-NEC, Updated Position 547 Descriptions and Remarks Note: If reporting a direct sales indicator only, use Type of Return "NE" in Field Positions 26-27, and Amount Code 1 in Field Position 28 of the Issuer "NE" Record. All payment amount fields in the Payee "B" Record will contain zeros. |
| 10/13/2021 | Page 116 | Part C. Record Format Specifications and Record Layouts - Sec. 3 Payee "B" Record, (19) Payee "B" Record Layout Positions 544-750 for Form 1099-NEC Updated Field Position 747-748 Field Title and Description. |
| 10/13/2021 | Page 117 | Part C. Record Format Specifications and Record Layouts - Sec. 3 Payee "B" Record, (19) Payee "B" Record Layout Positions 544-750 for Form 1099-NEC Updated Field Position 747-748. |
| 10/13/2021 | Page 152 | Part D. Extension of Time – Sec. 1 Extension of Time, Record Layout for Extension of Time, Updated General Field Descriptions for Field Position 6-14. |

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