
What's New For 2013

Beginning Tax Year 2013 and subsequent, the guidance provided in Publication 1220 will cease to be issued as a Revenue Procedure. This publication will be maintained as a continuous living document incorporating record layout, and other changes, revisions, and deletions. A continuous living document means this document will incorporate changes as they take effect making this document current throughout the filing season. Updates can be found at www.irs.gov on the [Filing Information Returns Electronically](#) website.

1. **All Forms** - Transmitter "T" Record, Payer "A" Record and Payee "B" Record; Payment Year, Field Positions 2-5, must be updated with the four-digit reporting year (2012 to 2013), unless reporting prior year data.
2. **Form 4419, Application for Filing Information Returns Electronically (FIRE)**, is now available as a fill-in form through the FIRE System located at <https://fire.irs.gov>.
3. **FIRE System** is available from January 21, 2014, through December 12th, 2014.
4. **FIRE Test System** is available from November 12, 2013, through February 28, 2014.
5. **Combined Federal/State Filing program** – additional participating states
 - Michigan (code 26)
 - Vermont (code 50)
6. **Form 1099-MISC, Miscellaneous Income** - Foreign tax paid has been added to the Payer "A" Record, Field Position 28-43, Amount Code "9".
7. **Form 1099-OID, Original Issue Discount** - Foreign tax paid has been added to the Payer "A" Record, Field Position 28-43, Amount Code "9".
8. **Form 1099-K, Payment Card and Third Party Network Transactions**
 - Federal income tax withheld has been added to the Payer "A" Record, Field Position 28-43, Amount Code "4".
 - Type of Filer Indicator in the Payee "B" Record, Field Position 547 has been reduced to 2 indicators.
 - Indicator 1, Payment Settlement Entity (PSE)
 - Indicator 2, Electronic Payment Facilitator (EPF)/other third party payer (TPP).
 - Merchant Card Payment indicator has been renamed to, Payment Card Payment in the Payee "B" Record, Field Position 548.
 - Number of Purchase Transactions has been renamed to, Number of Payment Transactions, in the Payee "B" Record, Field Position 549-561.
 - Payee B Record - Field Position 548, Type of Payment Indicator - Blanks are no longer allowed.
9. **Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**
 - Code "D", Record for Annuity payments from nonqualified annuity payments and distributions from life insurance contracts that may be subject to tax under section 1411, has been added to the Payee "B" Record, Field Positions 545-546, Distribution Code.
 - Valid with codes 1,2,3,4 or 7.

Transmitter “T” Record

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 Part C.

- Transmitter “T” Record is the first record on each file and is followed by a Payer “A” Record.
- All records must be a fixed length of 750 positions.
- Do not use punctuation in the name and address fields.
- The Transmitter “T” Record identifies the entity transmitting the electronic file and contains information, which is critical if it is necessary for the IRS to contact the filer.
- For all fields marked “Required,” the transmitter must provide the information described under Description and Remarks. For those fields not marked “Required,” a transmitter must allow for the field but may be instructed to enter blanks or zeros in the indicated field positions and for the indicated length.
- All alpha characters entered in the “T” Record must be upper-case, except email addresses which may be case sensitive. Do not use punctuation in the name and address fields.

Record Name: Transmitter “T” Record			
Field Position	Field Title	Length	General Field Description
1	Record Type	1	Required. Enter “T.”
2-5	Payment Year	4	Required. Enter “2013.” If reporting prior year data report the year which applies (2012, 2011, 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 blank. Do not enter a “P” if the tax year is 2013.
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 a “1” (one) if the transmitter is a foreign entity. If the transmitter is not a foreign entity, enter a blank.
30-69	Transmitter Name	40	Required. Enter the transmitter name. Left-justify the information and fill unused positions with blanks.
70-109	Transmitter Name (Continuation)	40	Required. Enter any additional information that may be part of the name. Left-justify the information and fill unused positions with blanks.
110-149	Company Name	40	Required. Enter company name associated with the address in field position 190-229. (Correspondence relating to problem electronic

Record Name: Transmitter "T" Record			
Field Position	Field Title	Length	General Field Description
			files will be sent to this name and address.)
150-189	Company Name (Continuation)	40	Enter any additional information that may be part of the company name.
190-229	Company Mailing Address	40	Required. Enter the mailing address where correspondence should be sent. For U.S. addresses, the payer city, state, and ZIP Code must be reported as a 40, 2, and 9-position field, respectively. Filers must adhere to the correct format for the payer city, state, and ZIP Code. For foreign addresses, filers may use the payer city, state, and ZIP Code as a continuous 51-position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Entity Indicator in position 29 must contain a "1" (one).
230-269	Company City	40	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. 12, Table 2 .
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. Left-justify.
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	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. For example, the IRS telephone number of 866-455-7438 with an extension of 52345 would be 866455743852345.
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.

Record Name: Transmitter "T" Record

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 until the final record of the file, the "F" Record.						
508-517	Blank	10	Enter blanks.						
518	Vendor Indicator	1	<p>Required. Enter the appropriate code from the table below to indicate if the software used to produce this file was provided by a vendor or produced in-house.</p> <table border="1"> <thead> <tr> <th>Indicator</th> <th>Usage</th> </tr> </thead> <tbody> <tr> <td>V</td> <td>The software was purchased from a vendor or other source.</td> </tr> <tr> <td>I</td> <td>The software was produced by in-house programmers.</td> </tr> </tbody> </table>	Indicator	Usage	V	The software was purchased from a vendor or other source.	I	The software was produced by in-house programmers.
Indicator	Usage								
V	The software was purchased from a vendor or other source.								
I	The software was produced by in-house programmers.								
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, leave blank.						
559-598	Vendor Mailing Address	40	Required. Enter the mailing address. If the software is produced in-house, leave blank.						
599-638	Vendor City	40	Required. Enter the city, town, or post office.						
639-640	Vendor State	2	Required. Enter U.S. Postal Service state abbreviation. Refer to Part A. Sec. 12 Table 2 .						
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.						

Record Name: Transmitter "T" Record			
Field Position	Field Title	Length	General Field Description
650-689	Vendor Contact Name	40	Required. Enter the name of the person to contact concerning software questions.
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.
705-739	Blank	35	Enter Blanks.
740	Vendor Foreign Entity Indicator	1	Enter a "1" (one) if the vendor is a foreign entity. Otherwise, enter a blank.
741-748	Blank	8	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed characters (CR/LF).

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	Vendor City	Vendor State	Vendor ZIP Code

		Address			
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

Payer "A" Record

General Field Descriptions

The second record on the file must be a Payer "A" Record.

- The Payer "A" Record identifies the person making payments. The payer will be held responsible for the completeness, accuracy, and timely submission of electronic files. Examples of a Payer include:
 - Recipient of mortgage payments
 - 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 that the property has been abandoned.
- A transmitter may include Payee "B" Records for more than one payer in a file; however, each group of "B" Record(s) must be preceded by an "A" Record and followed by an End of Payer "C" Record. A single file may contain different types of returns but the types of returns must not be intermingled. A separate "A" Record is required for each payer and each type of return being reported.
- The number of "A" Records depends on the number of payers and the different types of returns being reported. Do not submit separate "A" Records for each payment amount being reported. For example, if a payer is filing Form 1099-DIV to report Amount Codes 1, 2, and 3, all three amount codes should be reported under one "A" Record, not three separate "A" Records.
- The maximum number of "A" Records allowed on 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 upper case.
- For all fields marked "**Required**," the transmitter must provide the information described under Description and Remarks. For those fields not marked "Required," a transmitter must allow for the field, but may be instructed to enter blanks or zeros in the indicated field position(s) and for the indicated length.

Record Name: Payer "A" Record							
Field Position	Field Title	Length	Description and Remarks				
1	Record Type	1	Required. Enter an "A."				
2-5	Payment Year	4	Required. Enter "2013." If reporting prior year data report the year which applies (2012, 2011, etc.).				
6	Combined Federal/State Filer	1	Required for the Combined Federal/State Filing Program (CF/SF) Enter "1" (one) if approved and submitting information as part of the CF/SF program or if submitting a test file in order to obtain approval for the CF/SF program; otherwise, enter a blank. Note 1: If the Payer "A" Record is coded for the Combined Federal/State Filing Program 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, Table 1 for further information.				
7-11	Blank	5	Enter blanks.				
12-20	Payer's Taxpayer Identification Number (TIN)	9	Required. Enter the valid nine-digit Taxpayer Identification Number assigned to the payer. Do not enter blanks, hyphens, or alpha characters. Filling the field with all zeros, ones, twos, etc., will result in an incorrect TIN. Note: For foreign entities that are not required to have a TIN, this field must be blank; however, the Foreign Entity Indicator, position 52 of the "A" Record, must be set to one (1).				
21-24	Payer Name Control	4	Enter the four characters of the name control or leave blank.				
25	Last Filing Indicator	1	Enter a "1" (one) if this is the last year this payer name and TIN will file information returns electronically or on paper; otherwise, enter a blank.				
26-27	Type of Return	2	Required. Enter the appropriate code from the table below. Left-justify the information and fill unused positions with blanks. <table border="1" data-bbox="730 1879 1388 1953"> <thead> <tr> <th>TYPE OF RETURN</th> <th>CODE</th> </tr> </thead> <tbody> <tr> <td>1097-BTC</td> <td>BT</td> </tr> </tbody> </table>	TYPE OF RETURN	CODE	1097-BTC	BT
TYPE OF RETURN	CODE						
1097-BTC	BT						

			<table border="1"> <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-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-H</td><td>J</td></tr> <tr><td>1099-INT</td><td>6</td></tr> <tr><td>1099-K</td><td>MC</td></tr> <tr><td>1099-LTC</td><td>T</td></tr> <tr><td>1099-MISC</td><td>A</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>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> <tr><td>5498-SA</td><td>K</td></tr> <tr><td>8935</td><td>U</td></tr> <tr><td>W-2G</td><td>W</td></tr> </table>	1098	3	1098-C	X	1098-E	2	1098-T	8	1099-A	4	1099-B	B	1099-C	5	1099-CAP	P	1099-DIV	1	1099-G	F	1099-H	J	1099-INT	6	1099-K	MC	1099-LTC	T	1099-MISC	A	1099-OID	D	1099-PATR	7	1099-Q	Q	1099-R	9	1099-S	S	1099-SA	M	3921	N	3922	Z	5498	L	5498-ESA	V	5498-SA	K	8935	U	W-2G	W
1098	3																																																										
1098-C	X																																																										
1098-E	2																																																										
1098-T	8																																																										
1099-A	4																																																										
1099-B	B																																																										
1099-C	5																																																										
1099-CAP	P																																																										
1099-DIV	1																																																										
1099-G	F																																																										
1099-H	J																																																										
1099-INT	6																																																										
1099-K	MC																																																										
1099-LTC	T																																																										
1099-MISC	A																																																										
1099-OID	D																																																										
1099-PATR	7																																																										
1099-Q	Q																																																										
1099-R	9																																																										
1099-S	S																																																										
1099-SA	M																																																										
3921	N																																																										
3922	Z																																																										
5498	L																																																										
5498-ESA	V																																																										
5498-SA	K																																																										
8935	U																																																										
W-2G	W																																																										
28-43	Amount Codes	16	<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, this Revenue Procedure 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 Payer "A" Record even if no money amounts are being reported. For a detailed explanation of the information to be reported in each amount code, refer to the appropriate paper instructions for each form.</p>																																																								
Amount Codes Form 1097-BTC -Bond Tax Credit			<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</td> <td>2</td> </tr> <tr> <td>February</td> <td>3</td> </tr> </tbody> </table>	Amount Type	Amount Code	Total Aggregate	1	January	2	February	3																																																
Amount Type	Amount Code																																																										
Total Aggregate	1																																																										
January	2																																																										
February	3																																																										

	<table border="1"> <tr><td>March</td><td>4</td></tr> <tr><td>April</td><td>5</td></tr> <tr><td>May</td><td>6</td></tr> <tr><td>June</td><td>7</td></tr> <tr><td>July</td><td>8</td></tr> <tr><td>August</td><td>9</td></tr> <tr><td>September</td><td>A</td></tr> <tr><td>October</td><td>B</td></tr> <tr><td>November</td><td>C</td></tr> <tr><td>December</td><td>D</td></tr> </table>	March	4	April	5	May	6	June	7	July	8	August	9	September	A	October	B	November	C	December	D
March	4																				
April	5																				
May	6																				
June	7																				
July	8																				
August	9																				
September	A																				
October	B																				
November	C																				
December	D																				
<p>Amount Codes Form 1098 - Mortgage Interest Statement</p>	<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 payer(s)/borrower(s)</td> <td>1</td> </tr> <tr> <td>Points paid on the purchase of a principal residence</td> <td>2</td> </tr> <tr> <td>Refund or credit of overpaid interest</td> <td>3</td> </tr> <tr> <td>Mortgage Insurance Premium</td> <td>4</td> </tr> <tr> <td>Blank (Filer's use)</td> <td>5</td> </tr> </tbody> </table>	Amount Type	Amount Code	Mortgage interest received from payer(s)/borrower(s)	1	Points paid on the purchase of a principal residence	2	Refund or credit of overpaid interest	3	Mortgage Insurance Premium	4	Blank (Filer's use)	5								
Amount Type	Amount Code																				
Mortgage interest received from payer(s)/borrower(s)	1																				
Points paid on the purchase of a principal residence	2																				
Refund or credit of overpaid interest	3																				
Mortgage Insurance Premium	4																				
Blank (Filer's use)	5																				
<p>Amount Codes Form 1098-C - Contributions of Motor Vehicles, Boats, and Airplanes</p>	<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>4</td> </tr> <tr> <td>Value of goods or services in exchange for a vehicle</td> <td>6</td> </tr> </tbody> </table>	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																				
<p>Amount Code Form 1098-E - Student Loan Interest</p>	<p>For Reporting Payments on Form 1098-E:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Student loan interest received by the lender</td> <td>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																				
<p>Amount Codes Form 1098-T - Tuition Statement</p>	<p>For Reporting Payments on Form 1098-T:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Payments received for qualified tuition and related expenses.</td> <td>1</td> </tr> <tr> <td>Amounts billed for qualified tuition and related expenses.</td> <td>2</td> </tr> <tr> <td>Adjustments made for prior year.</td> <td>3</td> </tr> <tr> <td>Scholarships or grants</td> <td>4</td> </tr> </tbody> </table>	Amount Type	Amount Code	Payments received for qualified tuition and related expenses.	1	Amounts billed for qualified tuition and related expenses.	2	Adjustments made for prior year.	3	Scholarships or grants	4										
Amount Type	Amount Code																				
Payments received for qualified tuition and related expenses.	1																				
Amounts billed for qualified tuition and related expenses.	2																				
Adjustments made for prior year.	3																				
Scholarships or grants	4																				

	<table border="1" data-bbox="732 96 1386 302"> <tr> <td>Adjustments to scholarships or grants for a prior year.</td> <td>5</td> </tr> <tr> <td>Reimbursements or refunds of qualified tuition and related expenses from an insurance contract.</td> <td>7</td> </tr> </table> <p>Note 1: For Amount Codes 1 and 2, enter either payments received or amounts billed. Do not report both.</p> <p>Note 2: Amount Codes 3 and 5 are assumed to be negative. It is not necessary to code with an over punch or dash to indicate a negative reporting.</p>	Adjustments to scholarships or grants for a prior year.	5	Reimbursements or refunds of qualified tuition and related expenses from an insurance contract.	7																
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 Form 1099-A - Acquisition or Abandonment of Secured Property</p>	<p>For Reporting Payments on Form 1099-A:</p> <table border="1" data-bbox="732 806 1386 978"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Balance of principal outstanding</td> <td>2</td> </tr> <tr> <td>Fair market value of the property</td> <td>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																				
<p>Amount Codes Form 1099-B -Proceeds From Broker and Barter Exchange Transactions</p>	<p>For Reporting Payments on Form 1099-B:</p> <table border="1" data-bbox="732 1047 1435 1598"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Stocks, bonds, etc. (For forward contracts, See Note 1).</td> <td>2</td> </tr> <tr> <td>Cost or other basis</td> <td>3</td> </tr> <tr> <td>Federal income tax withhold (backup withholding) Do not report negative amounts</td> <td>4</td> </tr> <tr> <td>Wash sale loss disallowed</td> <td>5</td> </tr> <tr> <td>Bartering</td> <td>7</td> </tr> <tr> <td>Profit (or loss) realized in 2013 (See Note 2)</td> <td>9</td> </tr> <tr> <td>Unrealized profit (or loss) on open contracts 12/31/2012 (See Note 2)</td> <td>A</td> </tr> <tr> <td>Unrealized profit (or loss) on open contracts 12/31/2013 (See Note 2)</td> <td>B</td> </tr> <tr> <td>Aggregate profit (or loss)</td> <td>C</td> </tr> </tbody> </table> <p>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>Note 2: Payment Amount Fields 9, A, B, and C are to be used for the reporting of regulated futures or foreign currency contracts.</p>	Amount Type	Amount Code	Stocks, bonds, etc. (For forward contracts, See Note 1).	2	Cost or other basis	3	Federal income tax withhold (backup withholding) Do not report negative amounts	4	Wash sale loss disallowed	5	Bartering	7	Profit (or loss) realized in 2013 (See Note 2)	9	Unrealized profit (or loss) on open contracts 12/31/2012 (See Note 2)	A	Unrealized profit (or loss) on open contracts 12/31/2013 (See Note 2)	B	Aggregate profit (or loss)	C
Amount Type	Amount Code																				
Stocks, bonds, etc. (For forward contracts, See Note 1).	2																				
Cost or other basis	3																				
Federal income tax withhold (backup withholding) Do not report negative amounts	4																				
Wash sale loss disallowed	5																				
Bartering	7																				
Profit (or loss) realized in 2013 (See Note 2)	9																				
Unrealized profit (or loss) on open contracts 12/31/2012 (See Note 2)	A																				
Unrealized profit (or loss) on open contracts 12/31/2013 (See Note 2)	B																				
Aggregate profit (or loss)	C																				

<p>Amount Codes Form 1099-C - Cancellation of Debt</p>	<p>For Reporting Payments on Form 1099-C:</p> <table border="1" data-bbox="732 197 1386 541"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Amount of debt discharged</td> <td>2</td> </tr> <tr> <td>Interest, if included in Amount Code 2</td> <td>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>7</td> </tr> </tbody> </table>	Amount Type	Amount Code	Amount of debt discharged	2	Interest, if 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, if 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																														
<p>Amount Codes Form 1099-CAP - Changes in Corporate Control and Capital Structure</p>	<p>For Reporting Payments on Form 1099-CAP:</p> <table border="1" data-bbox="732 743 1386 848"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Aggregate amount received</td> <td>2</td> </tr> </tbody> </table>	Amount Type	Amount Code	Aggregate amount received	2																										
Amount Type	Amount Code																														
Aggregate amount received	2																														
<p>Amount Codes Form 1099-DIV - Dividends and Distributions</p>	<p>For Reporting Payments on Form 1099-DIV:</p> <table border="1" data-bbox="732 982 1386 1604"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Total ordinary dividends</td> <td>1</td> </tr> <tr> <td>Qualified dividends</td> <td>2</td> </tr> <tr> <td>Total capital gain distribution</td> <td>3</td> </tr> <tr> <td>Unrecaptured Section 1250 gain</td> <td>6</td> </tr> <tr> <td>Section 1202 gain</td> <td>7</td> </tr> <tr> <td>Collectibles (28% rate) gain</td> <td>8</td> </tr> <tr> <td>Nondividend distributions</td> <td>9</td> </tr> <tr> <td>Federal income tax withheld</td> <td>A</td> </tr> <tr> <td>Investment expenses</td> <td>B</td> </tr> <tr> <td>Foreign tax paid</td> <td>C</td> </tr> <tr> <td>Cash liquidation distributions</td> <td>D</td> </tr> <tr> <td>Non-cash liquidation distributions</td> <td>E</td> </tr> <tr> <td>Exempt Interest Dividends</td> <td>F</td> </tr> <tr> <td>Specified Private Activity Bond Interest Dividend</td> <td>G</td> </tr> </tbody> </table>	Amount Type	Amount Code	Total ordinary dividends	1	Qualified dividends	2	Total capital gain distribution	3	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 Dividend	G
Amount Type	Amount Code																														
Total ordinary dividends	1																														
Qualified dividends	2																														
Total capital gain distribution	3																														
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 Dividend	G																														
<p>Amount Codes Form 1099-G - Certain Government Payments</p>	<p>For Reporting Payments on Form 1099-G:</p> <table border="1" data-bbox="732 1745 1386 1946"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Unemployment compensation</td> <td>1</td> </tr> <tr> <td>State or local income tax refunds, credits, or offsets</td> <td>2</td> </tr> <tr> <td>Federal income tax withheld (backup withholding or voluntary</td> <td>4</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	4																						
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	4																														

	withholding on unemployment compensation of Community Credit Corporation Loans, or certain crop disaster payments)																													
	Reemployment Trade Adjustment Assistance (RTAA) programs	5																												
	Taxable grants	6																												
	Agriculture payments	7																												
	Market Gain	9																												
Amount Codes Form 1099-H - Health Coverage Tax Credit (HCTC) Advance Payments	For Reporting Payments on Form 1099-H:																													
	<table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Gross amount of health insurance advance payments</td> <td>1</td> </tr> <tr> <td>Gross amount of health insurance advance payments for January</td> <td>2</td> </tr> <tr> <td>Gross amount of health insurance advance payments for February</td> <td>3</td> </tr> <tr> <td>Gross amount of health insurance advance payments for March</td> <td>4</td> </tr> <tr> <td>Gross amount of health insurance advance payments for April</td> <td>5</td> </tr> <tr> <td>Gross amount of health insurance advance payments for May</td> <td>6</td> </tr> <tr> <td>Gross amount of health insurance advance payments for June</td> <td>7</td> </tr> <tr> <td>Gross amount of health insurance advance payments for July</td> <td>8</td> </tr> <tr> <td>Gross amount of health insurance advance payments for August</td> <td>9</td> </tr> <tr> <td>Gross amount of health insurance advance payments for September</td> <td>A</td> </tr> <tr> <td>Gross amount of health insurance advance payments for October</td> <td>B</td> </tr> <tr> <td>Gross amount of health insurance advance payments for November</td> <td>C</td> </tr> <tr> <td>Gross amount of health insurance advance payments for December</td> <td>D</td> </tr> </tbody> </table>	Amount Type	Amount Code	Gross amount of health insurance advance payments	1	Gross amount of health insurance advance payments for January	2	Gross amount of health insurance advance payments for February	3	Gross amount of health insurance advance payments for March	4	Gross amount of health insurance advance payments for April	5	Gross amount of health insurance advance payments for May	6	Gross amount of health insurance advance payments for June	7	Gross amount of health insurance advance payments for July	8	Gross amount of health insurance advance payments for August	9	Gross amount of health insurance advance payments for September	A	Gross amount of health insurance advance payments for October	B	Gross amount of health insurance advance payments for November	C	Gross amount of health insurance advance payments for December	D	
Amount Type	Amount Code																													
Gross amount of health insurance advance payments	1																													
Gross amount of health insurance advance payments for January	2																													
Gross amount of health insurance advance payments for February	3																													
Gross amount of health insurance advance payments for March	4																													
Gross amount of health insurance advance payments for April	5																													
Gross amount of health insurance advance payments for May	6																													
Gross amount of health insurance advance payments for June	7																													
Gross amount of health insurance advance payments for July	8																													
Gross amount of health insurance advance payments for August	9																													
Gross amount of health insurance advance payments for September	A																													
Gross amount of health insurance advance payments for October	B																													
Gross amount of health insurance advance payments for November	C																													
Gross amount of health insurance advance payments for December	D																													
Amount Codes																														

Form 1099-INT - Interest Income

For Reporting Payments on Form 1099-INT:

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

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

For Reporting Payments on Form 1099-K:

Amount Type	Amount Code
Gross amount of merchant card/third party network payments	1
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 Codes
Form 1099-LTC - Long-Term Care and Accelerated Death Benefits

For Reporting Payments on Form 1099-LTC:

Amount Type	Amount Code
Gross long-term care benefits paid	1
Accelerated death benefits paid	2

Amount Codes
Form 1099-MISC - Miscellaneous Income

Note 1: If only reporting a direct sales indicator (see “B” record field position 547), use Type of Return “A” in Field Positions 26-27, and Amount Code 1 in Field Position 28 of the Payer “A” Record. All payment amount fields in the Payee “B” Record will contain zeros.

Note 2: Do not report timber royalties under

For Reporting Payments on Form 1099-MISC:

Amount Type	Amount Code
Rents	1
Royalties	2
Other income	3
Federal income tax withheld (backup withholding or withholding on Indian gaming profits)	4

<p>a “pay-as-cut” contract; these must be reported on Form 1099-S.</p>	<table border="1"> <tr><td>Fishing boat proceeds</td><td>5</td></tr> <tr><td>Medical and health care payments</td><td>6</td></tr> <tr><td>Nonemployee compensation</td><td>7</td></tr> <tr><td>Substitute payments in lieu of dividends or interest</td><td>8</td></tr> <tr><td>Foreign Tax Paid</td><td>9</td></tr> <tr><td>Crop insurance proceeds</td><td>A</td></tr> <tr><td>Excess golden parachute payment</td><td>B</td></tr> <tr><td>Gross proceeds paid to an attorney in connection with legal services</td><td>C</td></tr> <tr><td>Section 409A Deferrals</td><td>D</td></tr> <tr><td>Section 409A Income</td><td>E</td></tr> </table>	Fishing boat proceeds	5	Medical and health care payments	6	Nonemployee compensation	7	Substitute payments in lieu of dividends or interest	8	Foreign Tax Paid	9	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				
Fishing boat proceeds	5																								
Medical and health care payments	6																								
Nonemployee compensation	7																								
Substitute payments in lieu of dividends or interest	8																								
Foreign Tax Paid	9																								
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																								
<p>Amount Codes Form 1099-OID - <i>Original Issue Discount</i></p>	<p>For Reporting Payments on Form 1099-OID:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr><td>Original issue discount for 2013</td><td>1</td></tr> <tr><td>Other periodic interest</td><td>2</td></tr> <tr><td>Early withdrawal penalty</td><td>3</td></tr> <tr><td>Federal income tax withheld (backup withholding)</td><td>4</td></tr> <tr><td>Original issue discount on U.S. Treasury Obligations</td><td>6</td></tr> <tr><td>Investment expenses</td><td>7</td></tr> <tr><td>Foreign Tax Paid</td><td>9</td></tr> </tbody> </table>	Amount Type	Amount Code	Original issue discount for 2013	1	Other periodic interest	2	Early withdrawal penalty	3	Federal income tax withheld (backup withholding)	4	Original issue discount on U.S. Treasury Obligations	6	Investment expenses	7	Foreign Tax Paid	9								
Amount Type	Amount Code																								
Original issue discount for 2013	1																								
Other periodic interest	2																								
Early withdrawal penalty	3																								
Federal income tax withheld (backup withholding)	4																								
Original issue discount on U.S. Treasury Obligations	6																								
Investment expenses	7																								
Foreign Tax Paid	9																								
<p>Amount Codes Form 1099-PATR - <i>Taxable Distributions Received From Cooperatives</i></p>	<p>For Reporting Payments on Form 1099-PATR:</p> <table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr><td>Patronage dividends</td><td>1</td></tr> <tr><td>Nonpatronage distributions</td><td>2</td></tr> <tr><td>Per-unit retain allocations</td><td>3</td></tr> <tr><td>Federal income tax withheld (backup withholding)</td><td>4</td></tr> <tr><td>Redemption of nonqualified notices and retain allocations</td><td>5</td></tr> <tr><td>Deduction for qualified production activities income.</td><td>6</td></tr> <tr><td colspan="2">Pass-Through Credits</td></tr> <tr><td>Investment credit</td><td>7</td></tr> <tr><td>Work opportunity credit</td><td>8</td></tr> <tr><td>Patron's alternative minimum tax (AMT) adjustment</td><td>9</td></tr> <tr><td>For filer's use for pass-through credits and deduction</td><td>A</td></tr> </tbody> </table>	Amount Type	Amount Code	Patronage dividends	1	Nonpatronage distributions	2	Per-unit retain allocations	3	Federal income tax withheld (backup withholding)	4	Redemption of nonqualified notices and retain allocations	5	Deduction for qualified production activities income.	6	Pass-Through Credits		Investment credit	7	Work opportunity credit	8	Patron's alternative minimum tax (AMT) adjustment	9	For filer's use for pass-through credits and deduction	A
Amount Type	Amount Code																								
Patronage dividends	1																								
Nonpatronage distributions	2																								
Per-unit retain allocations	3																								
Federal income tax withheld (backup withholding)	4																								
Redemption of nonqualified notices and retain allocations	5																								
Deduction for qualified production activities income.	6																								
Pass-Through Credits																									
Investment credit	7																								
Work opportunity credit	8																								
Patron's alternative minimum tax (AMT) adjustment	9																								
For filer's use for pass-through credits and deduction	A																								
<p>Amount Codes Form 1099-Q - <i>Payments</i></p>	<p>For Reporting Payments on Form 1099-Q:</p>																								

From Qualified Education Programs (Under Sections 529 and 530)

Amount Type	Amount Code
Gross distribution	1
Earnings (or loss)	2
Basis	3

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

For Reporting Payments on Form 1099-R:

Amount 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 on 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

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

Note 2: For Form 1099-R, report the Roth conversion or total amount distributed from an IRA, SEP, or SIMPLE in Payment Amount Field A (IRA/SEP/SIMPLE distribution or Roth conversion) of the Payee "B" Record, and generally, the same amount in Payment Amount Field 1 (Gross Distribution). The IRA/SEP/SIMPLE indicator should be set to "1" (one) in Field Position 548 of the Payee "B" Record.

Amount Codes
Form 1099-S - Proceeds From Real Estate Transactions

For Reporting Payments on Form 1099-S:

Amount Type	Amount Code
Gross proceeds	2
Buyer's part of real estate tax	5

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.																						
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>1</td> </tr> <tr> <td>Earnings on excess contributions</td> <td>2</td> </tr> <tr> <td>Fair market value of the account on the date of death</td> <td>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 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>3</td> </tr> <tr> <td>Fair market value of share on exercise date</td> <td>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																						
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>3</td> </tr> <tr> <td>Fair market value on exercise date</td> <td>4</td> </tr> <tr> <td>Exercise price per share</td> <td>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>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, and A, C, and D.) (See Note 1 and Note 2)</td> <td>1</td> </tr> <tr> <td>Rollover contributions</td> <td>2</td> </tr> <tr> <td>Roth conversion amount</td> <td>3</td> </tr> <tr> <td>Recharacterized contributions</td> <td>4</td> </tr> <tr> <td><i>Fair market value of account</i></td> <td>5</td> </tr> <tr> <td>Life insurance cost included in Amount Code 1</td> <td>6</td> </tr> <tr> <td>SEP contributions</td> <td>8</td> </tr> <tr> <td>SIMPLE contributions</td> <td>9</td> </tr> <tr> <td>Roth IRA contributions</td> <td>A</td> </tr> <tr> <td>RMD amount</td> <td>B</td> </tr> </tbody> </table>	Amount Type	Amount Code	IRA contributions (Other than amounts in Amount Codes 2, 3, 4, 8, 9, and A, C, and D.) (See Note 1 and Note 2)	1	Rollover contributions	2	Roth conversion amount	3	Recharacterized contributions	4	<i>Fair market value of account</i>	5	Life insurance cost included in Amount Code 1	6	SEP contributions	8	SIMPLE contributions	9	Roth IRA contributions	A	RMD amount	B
Amount Type	Amount Code																						
IRA contributions (Other than amounts in Amount Codes 2, 3, 4, 8, 9, and A, C, and D.) (See Note 1 and Note 2)	1																						
Rollover contributions	2																						
Roth conversion amount	3																						
Recharacterized contributions	4																						
<i>Fair market value of account</i>	5																						
Life insurance cost included in Amount Code 1	6																						
SEP contributions	8																						
SIMPLE contributions	9																						
Roth IRA contributions	A																						
RMD amount	B																						

	<table border="1" data-bbox="732 96 1390 170"> <tr> <td>Postponed Contribution</td> <td>C</td> </tr> <tr> <td>Repayments</td> <td>D</td> </tr> </table> <p>Note 1: If reporting IRA contributions for a participant in a military operation, see the 2013 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. Do not include employer contributions; these are included in <i>Amount Code 8</i>.</p>	Postponed Contribution	C	Repayments	D								
Postponed Contribution	C												
Repayments	D												
<p>Amount Codes Form 5498-ESA - Coverdell ESA Contribution Information</p>	<p>For Reporting Information on Form 5498-ESA:</p> <table border="1" data-bbox="732 573 1390 678"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Coverdell ESA contributions</td> <td>1</td> </tr> <tr> <td>Rollover contributions</td> <td>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												
<p>Amount Codes Form 5498-SA - HSA, Archer MSA or Medicare Advantage MSA Information</p>	<p>For Reporting Information on Form 5498-SA:</p> <table border="1" data-bbox="732 810 1390 1293"> <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 2013 and 2014 for 2013</td> <td>1</td> </tr> <tr> <td>Total contributions made in 2013</td> <td>2</td> </tr> <tr> <td>Total HSA/MSA contributions made in 2014 for 2013</td> <td>3</td> </tr> <tr> <td>Rollover contributions (see Note)</td> <td>4</td> </tr> <tr> <td>Fair market value of HSA, Archer MSA or Medicare Advantage MSA</td> <td>5</td> </tr> </tbody> </table> <p>Note: This is the amount of any rollover made to this MSA in 2013 after a distribution from another MSA. For detailed information on reporting, see the 2013 <i>Instructions for Forms 1099-SA and 5498-SA</i>.</p>	Amount Type	Amount Code	Employee or self-employed person's Archer MSA contributions made in 2013 and 2014 for 2013	1	Total contributions made in 2013	2	Total HSA/MSA contributions made in 2014 for 2013	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 2013 and 2014 for 2013	1												
Total contributions made in 2013	2												
Total HSA/MSA contributions made in 2014 for 2013	3												
Rollover contributions (see Note)	4												
Fair market value of HSA, Archer MSA or Medicare Advantage MSA	5												

Amount Codes Form 8935 - Airline Payments Report			For Reporting Information on Form 8935:														
			<table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Total amount reported</td> <td>1</td> </tr> <tr> <td>First year of reported payments</td> <td>2</td> </tr> <tr> <td>Second year of reported payments</td> <td>3</td> </tr> <tr> <td>Third year of reported payments</td> <td>4</td> </tr> <tr> <td>Fourth year of reported payments</td> <td>5</td> </tr> <tr> <td>Fifth year of reported payments</td> <td>6</td> </tr> </tbody> </table>	Amount Type	Amount Code	Total amount reported	1	First year of reported payments	2	Second year of reported payments	3	Third year of reported payments	4	Fourth year of reported payments	5	Fifth year of reported payments	6
Amount Type	Amount Code																
Total amount reported	1																
First year of reported payments	2																
Second year of reported payments	3																
Third year of reported payments	4																
Fourth year of reported payments	5																
Fifth year of reported payments	6																
Amount Codes W-2G - Certain Gambling Winnings			For Reporting Payments on Form W-2G:														
			<table border="1"> <thead> <tr> <th>Amount Type</th> <th>Amount Code</th> </tr> </thead> <tbody> <tr> <td>Gross winnings</td> <td>1</td> </tr> <tr> <td>Federal income tax withheld</td> <td>2</td> </tr> <tr> <td>Winnings from identical wagers</td> <td>7</td> </tr> </tbody> </table>	Amount Type	Amount Code	Gross winnings	1	Federal income tax withheld	2	Winnings from identical wagers	7						
Amount Type	Amount Code																
Gross winnings	1																
Federal income tax withheld	2																
Winnings from identical wagers	7																
44-51	Blank	8	Enter blanks														
52	Foreign Entity Indicator	1	Enter a "1" (one) if the payer is a foreign entity and income is paid by the foreign entity to a U.S. resident; otherwise, enter a blank.														
53-92	First Payer Name Line	40	Required. Enter the name of the payer whose TIN appears in positions 12-20 of the "A" Record. (The transfer agent's name is entered in the Second Payer Name Line Field.) if applicable. Left-justify information and fill unused positions with blanks. Delete extraneous information.														
93-132	Second Payer Name Line	40	If Position 133 Transfer (or Paying) Agent Indicator contains a "1" (one), this field must contain the name of the transfer or paying agent. If Position 133 contains a "0" (zero), this field may contain either a continuation of the First Payer Name Line or blanks. Left-justify the information and fill unused positions with blanks.														
133	Transfer Agent Indicator	1	Required. Enter the appropriate numeric code from the table below.														
			<table border="1"> <thead> <tr> <th>Meaning</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>The entity in the Second Payer Name Line Field is the transfer (or paying) agent.</td> <td>1</td> </tr> <tr> <td>The entity shown is not the transfer (or paying) agent (that is, the Second Payer Name Line Field either contains a continuation of the First Payer Name Line Field or blanks).</td> <td>0</td> </tr> </tbody> </table>	Meaning	Code	The entity in the Second Payer Name Line Field is the transfer (or paying) agent.	1	The entity shown is not the transfer (or paying) agent (that is, the Second Payer Name Line Field either contains a continuation of the First Payer Name Line Field or blanks).	0								
Meaning	Code																
The entity in the Second Payer Name Line Field is the transfer (or paying) agent.	1																
The entity shown is not the transfer (or paying) agent (that is, the Second Payer Name Line Field either contains a continuation of the First Payer Name Line Field or blanks).	0																

134-173	Payer 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 payer. The street address includes street number, apartment or suite number, or PO 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 payer city, state, and ZIP Code must be reported as 40, 2, and 9-position fields, respectively. Filers must adhere to the correct format for the payer city, state, and ZIP Code.</p> <p>For foreign addresses, filers may use the payer city, state, and ZIP Code as a continuous 51-position field. Enter information in the following order: city, province or state, postal code, and the name of the country. When reporting a foreign address, the Foreign Entity Indicator in position 52 must contain a one (1).</p>
174-213	Payer 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 payer’s city, town, or post office city.</p> <p>Do not enter state and ZIP Code information in this field. Left-justify the information and fill unused positions with blanks.</p>
214-215	Payer State	2	<p>Required. Enter the valid U.S. Postal Service state abbreviations. Refer to Part A, Sec. 12 Table 2</p>
216-224	Payer 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 as long as the filer has entered a “1” (one) in “A” Record, Field Position 52 Foreign Indicator.</p>
225-239	Payer’s Telephone Number & Extension	15	<p>Enter the payer'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>
500-507	Record Sequence Number	8	<p>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”</p>

			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.

Payer "A" Record - Record Layout

Record Type	Payment Year	Combined Federal/ State Filer	Blank	Payer TIN	Payer 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 Payer Name Line
25	26-27	28-43	44-51	52	53-92

Second Payer Name Line	Transfer Agent Indicator	Payer Shipping Address	Payer City	Payer State	Payer ZIP Code
93-132	133	134-173	174-213	214-215	216-224

Payer's Telephone Number & Extension	Blank	Record Sequence Number	Blank	Blank or CR/LF
225-239	240-499	500-507	508-748	749-750

Payee "B" Record

General Field Descriptions

The "B" Record contains the payment information from information returns.

- **Field positions 1 through 543** - the record layout for 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 sixteen 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 uppercase.
- Do not use decimal points (.) to indicate dollars and cents.

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

length.

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 [Combined Federal/State Filing Program \(CF/SF\)](#) if participating in the program.

Record Name: Payee "B" Record

Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	Required. Enter "B."
2-5	Payment Year	4	Required. Enter "2013." If reporting prior year data, report the year which applies (2011, 2012, etc.)
6	Corrected Return Indicator (See Note.)	1	Required for corrections only. Indicates a corrected return. Enter the appropriate code from the following table.

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

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

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

Record Name: Payee "B" Record

Field Position	Field Title	Length	Description and Remarks
11	Type of TIN	1	This field is used to identify the Taxpayer Identification Number (TIN) in positions 12-20 as either an Employer 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:

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 a 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	Required. Enter the nine-digit Taxpayer Identification Number of the payee (SSN, ITIN, ATIN, or EIN). Do not enter hyphens or alpha characters. 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.
-------	----------------------------------------------	---	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Note: If the filer is required to report payments made through Foreign Intermediaries and Foreign Flow-Through Entities on Form 1099, refer to [2013 General Instructions for Certain Information Returns](#) for reporting instructions.

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

Record Name: Payee "B" Record

Field Position	Field Title	Length	Description and Remarks
			number must be unique for each information return of the same type for the same payee. If a payee has more than one reporting of the same document type, it is vital that each reporting have a unique account number. For example, if a payer has 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. Do not use the payee's TIN since this will not make each record unique. This information is critical when corrections are filed. This number will be provided with the backup withholding notification and may be helpful in identifying the branch or subsidiary reporting the transaction. The account number can be any combination of alpha, numeric, or special characters. If fewer than twenty characters are used, filers may either left or right-justify, filling the remaining positions with blanks.
41-44	Payer's Office Code	4	Enter the office code of the payer; otherwise, enter blanks. For payers with multiple locations, this field may be used to identify the location of the office submitting the information returns. This code will also appear on backup withholding notices.
45-54	Blank	10	Enter blanks.
	Payment Amount Fields (Must be numeric)		Required. Filers should allow for all payment amounts. For those not used, enter zeros. Each payment field must contain 12 numeric characters. Each payment amount must contain U.S. dollars and cents. The right-most two positions represent cents in the payment amount fields. Do not enter dollar signs, commas, decimal points, or negative payments, except those items that reflect a loss on Form 1099-B or 1099-Q. Positive and negative amounts are indicated by placing a "+" (plus) or "-" (minus) sign in the left-most position of the payment amount field. A negative over punch in the unit's position may be used, instead of a minus sign, to indicate a negative amount. If a plus sign, minus sign, or negative over punch is not used, the number is assumed to be positive. Negative over punch cannot be used in PC created files. Payment amounts must be right justified and unused positions must be zero filled.

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

Record Name: Payee "B" Record

Field Position	Field Title	Length	Description and Remarks
55-66	Payment Amount 1*	12	The amount reported in this field represents payments for Amount Code 1 in the "A" Record.
67-78	Payment Amount 2*	12	The amount reported in this field represents payments for Amount Code 2 in the "A" Record.
79-90	Payment Amount 3*	12	The amount reported in this field represents payments for Amount Code 3 in the "A" Record.
91-102	Payment Amount 4*	12	The amount reported in this field represents payments for Amount Code 4 in the "A" Record.
103-114	Payment Amount 5*	12	The amount reported in this field represents payments for Amount Code 5 in the "A" Record.
115-126	Payment Amount 6*	12	The amount reported in this field represents payments for Amount Code 6 in the "A" Record.
127-138	Payment Amount 7*	12	The amount reported in 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.
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.			
247	Foreign Country Indicator	1	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. Enter information in the following order: city, province or state, postal code, and the name of the country. Address information must not appear in the First or Second Payee Name Lines.
248-287	First Payee Name Line	40	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. Left-justify the information and fill unused positions with blanks. If more space is required for the name,

Record Name: Payee “B” Record

Field Position	Field Title	Length	Description and Remarks
			<p>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 2013 General Instructions for Certain Information Returns for reporting instructions.</p>
288-327	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>
328-367	Blank	40	Enter blanks.
368-407	Payee Mailing Address	40	<p>Required. Enter the mailing address of the payee. The street address should include number, street, apartment or suite number, or PO Box if mail is not delivered to a street address. Do not 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. Do not enter state and ZIP Code information in this field. Left-justify the information and fill unused positions with blanks.</p>
488-489	Payee State	2	<p>Required. Enter the valid U.S. Postal Service state abbreviations for states or the appropriate postal</p>

Record Name: Payee "B" Record

Field Position	Field Title	Length	Description and Remarks
			identifier. Refer to Part A. Sec. 12 Table 2 .
490-498	Payee ZIP Code	9	Required. Enter the valid ZIP Code (nine or five-digit) assigned by the U.S. Postal Service. For foreign countries, alpha characters are acceptable as long as the filer has entered a "1" (one) in the Foreign Country Indicator, located in position 247 of the "B" Record. 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

Payer's Account number for Payee	Payer's 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	Foreign Country Indicator	First Payee Name Line	Second Payee Name Line	Blank	Payee Mailing Address
235-246	247	248-287	288-327	328-367	368-407
Blank	Payee City	Payee State	Payee ZIP Code	Blank	Record Sequence Number
408-447	448-487	488-489	490-498	499	500-507
Blank					
508-543					

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

- (1) Form 1097-BTC
- (2) Form 1098
- (3) Form 1098-C
- (4) Form 1098-E
- (5) Form 1098-T
- (6) Form 1099-A
- (7) Form 1099-B*
- (8) Form 1099-C
- (9) Form 1099-CAP
- (10) Form 1099-DIV*
- (11) Form 1099-G*
- (12) Form 1099-H
- (13) Form 1099-INT*
- (14) Form 1099-K*
- (15) Form 1099-LTC
- (16) Form 1099-MISC*
- (17) Form 1099-OID*
- (18) Form 1099-PATR*
- (19) Form 1099-Q
- (20) Form 1099-R*
- (21) Form 1099-S
- (22) Form 1099-SA
- (23) Form 3921
- (24) Form 3922

- (25) Form 5498*
- (26) Form 5498-ESA
- (27) Form 5498-SA
- (28) Form 8935
- (29) Form W-2G

* These forms may be filed through the [Combined Federal/State Filing Program](#). The IRS will forward these records to participating states for filers who have been approved for the program.

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

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

Usage	Indicator
Issuer of bond or its agent filing initial 2013 Form 1097-BTC for credit being reported	1
An entity that received a 2013 Form 1097-BTC for credit being reported.	2

548-555	Blanks	8	Enter blanks.
556	Code	1	Required. Enter the appropriate alpha indicator from the table below:

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	Blanks	3	Enter blanks.
---------	--------	---	---------------

560-598	Unique Identifier	39	Enter the unique identifier assigned to the bond. This can be an alphanumeric identifier such as the CUSIP number. Right-justify the information and fill unused positions with blanks.
---------	-------------------	----	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

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

Field Position	Field Title	Length	Description and Remarks						
599-601	Bond Type	3	<p>Required. Enter the appropriate indicator from the table below:</p> <table border="1"> <thead> <tr> <th>Indicator</th> <th>Usage</th> </tr> </thead> <tbody> <tr> <td>101</td> <td>Clean Renewable Energy Bond</td> </tr> <tr> <td>199</td> <td>Other</td> </tr> </tbody> </table>	Indicator	Usage	101	Clean Renewable Energy Bond	199	Other
Indicator	Usage								
101	Clean Renewable Energy Bond								
199	Other								
602-662	Blank	61	Enter blanks.						
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. You may enter comments here. 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 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	Description and Remarks
544-662	Blank	119	Enter blanks.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not 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

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

(3) Payee “B” Record - Record Layout Positions 544-750 for Form 1098-C									
Field Position	Field Title	Length	Description and Remarks						
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 the format YYYY.						
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 the format YYYYMMDD (for example, January 5, 2013, would be 20130105). Do not enter hyphens or slashes.						
660	Donee Indicator	1	Enter the appropriate indicator from the following table to report if the Donee of the vehicle provides goods or services in exchange for the vehicle. <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Donee provided goods or services</td> <td>1</td> </tr> <tr> <td>Donee did not provide goods or services</td> <td>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 a “1” (one) if only intangible religious benefits were provided in exchange for the vehicle; otherwise, leave blank.						
662	Deduction \$500 or	1	Enter a “1” (one) if under the law the donor cannot						

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

Field Position	Field Title	Length	Description and Remarks
	Less Indicator		claim a deduction of more than \$500 for the vehicle; otherwise, leave blank.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for the filing requirements. If this field is not used, enter blanks.
723-730	Date of Sale	8	Enter the date of sale, in the format YYYYMMDD (for example, January 5, 2013, would be 20130105). Do not enter hyphens or slashes.
731-746	Goods and Services	16	Enter a description of any goods and services received for the vehicle; otherwise, leave blank. 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	Description and Remarks
544-546	Blank	3	Enter blanks.
547	Origination Fees/Capitalized Interest Indicator	1	Enter "1" (one) if the amount reported in Payment Amount Field 1 does not include loan origination fees and/or capitalized interest made before September 1, 2004. Otherwise, enter a blank.

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

Field Position	Field Title	Length	Description and Remarks
548-662	Blank	115	Enter blanks.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for the filing requirements. If this field is not 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 - Record Layout Positions 544-750 for Form 1098-T

Field Position	Field Title	Length	Description and Remarks
544-546	Blank	3	Enter blanks.
547	Half-time Student Indicator	1	Required. Enter "1" (one) if the student was at least a half-time student during any academic period that began in 2013; 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 2014; otherwise, enter a blank.
550	Method of Reporting Amounts Indicator	1	Required. Enter "1" (one) if the method of reporting has changed from the previous year; otherwise, enter a blank.
551-662	Blank	112	Enter blanks.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for the filing requirements. If this field is not 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

Blank	Half-time Student Indicator	Graduate Student Indicator	Academic Period Indicator	Method of Reporting Amounts Indicator	Blank
544-546	547	548	549	550	551-662

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

(6) Payee “B” Record – Record Layout Positions 544-750 for Form 1099-A									
Field Position	Field Title	Length	Description and Remarks						
544-546	Blank	3	Enter blanks.						
547	Personal Liability Indicator	1	Enter the appropriate indicator from the table below: <table border="1" data-bbox="695 890 1338 1062"> <thead> <tr> <th>Indicator</th> <th>Usage</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Borrower was personally liable for repayment of the debt.</td> </tr> <tr> <td>Blank</td> <td>Borrower was not personally liable for repayment of the debt.</td> </tr> </tbody> </table>	Indicator	Usage	1	Borrower was personally liable for repayment of the debt.	Blank	Borrower was not personally liable for repayment of the debt.
Indicator	Usage								
1	Borrower was personally liable for repayment of the debt.								
Blank	Borrower was not personally liable for repayment of the debt.								
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 the format YYYYMMDD (for example, January 5, 2013, would be 20130105). Do not enter hyphens or slashes.						
556-594	Description of Property	39	Enter a brief description of the property. For real property, enter the address, or, if the address does not sufficiently identify the property, enter the section, lot and block. For personal property, enter the type, make and model (for example, Car-1999 Buick Regal or Office Equipment). Enter “CCC” for crops forfeited on Commodity Credit Corporation loans. If fewer than 39 positions are required, left-justify the information and fill unused positions with blanks.						
595-662	Blank	68	Enter blanks.						
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for 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

(7) Payee “B” Record – Record Layout Positions 544-750 for Form 1099-B											
Field Position	Field Title	Length	Description and Remarks								
544	Second TIN Notice (Optional)	1	Enter “2” (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination. otherwise, enter a blank.								
545	Non-covered Security Indicator	1	Enter the appropriate indicator from the following table, to identify a Non-covered Security, if not a Non-covered Security, enter a blank <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Non-covered Security Basis not reported to the IRS</td> <td>1</td> </tr> <tr> <td>Non-covered Security Basis reported to the IRS</td> <td>2</td> </tr> <tr> <td>Not a Non-covered Security</td> <td>Blank</td> </tr> </tbody> </table>	Usage	Indicator	Non-covered Security Basis not reported to the IRS	1	Non-covered Security Basis reported to the IRS	2	Not a Non-covered Security	Blank
Usage	Indicator										
Non-covered Security Basis not reported to the IRS	1										
Non-covered Security Basis reported to the IRS	2										
Not a Non-covered Security	Blank										
546	Type of Gain or Loss Indicator	1	Enter the appropriate indicator from the following table, to identify the amount reported in Amount Code 2; otherwise, enter a blank. <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Short term</td> <td>1</td> </tr> <tr> <td>Long term</td> <td>2</td> </tr> </tbody> </table>	Usage	Indicator	Short term	1	Long term	2		
Usage	Indicator										
Short term	1										
Long term	2										
547	Gross Proceeds Indicator	1	Enter the appropriate indicator from the following table, to identify the amount reported in Amount Code 2; otherwise, enter a blank. <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Usage</th> <th>Indicator</th> </tr> </thead> <tbody> <tr> <td>Gross proceeds</td> <td>1</td> </tr> <tr> <td>Gross proceeds less commissions and option premiums</td> <td>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										

(7) Payee "B" Record – Record Layout Positions 544-750 for Form 1099-B

Field Position	Field Title	Length	Description and Remarks
548-555	Date of Sale or Exchange	8	Do not enter hyphens or slashes. Enter blanks if this is an aggregate transaction. For broker transactions, enter the trade date of the transaction. For barter exchanges, enter the date when cash, property, a credit, or scrip is actually or constructively received in the format YYYYMMDD (for example, January 5, 2013, would be 20130105).
556-568	CUSIP Number	13	Right-justify the information and fill unused positions with blanks. Enter blanks if this is an aggregate transaction. Enter "0s" (zeros) if the number is not available. For broker transactions only, enter the CUSIP (Committee on Uniform Security Identification Procedures) number of the item reported for Amount Code 2 (stocks, bonds, etc.).
569-607	Description	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 of Acquisition	8	Enter the date of acquisition in the format YYYYMMDD (for example, January 5, 2013, would be 20130105). Do not enter hyphens or slashes. Enter blanks if this is an aggregate transaction.
616	Loss not Allowed Indicator	1	Enter a "1" (one) if the recipient is unable to claim a loss on their tax return, based on amount in money amount code "2" (two), Stock, bonds, etc. Otherwise, enter a blank.
617-629	Quantity Sold	13	Right justify the information and fill unused positions with zeros. Enter the quantity sold. Report whole numbers only.
630-642	Stock or Other Symbol	13	Right-justify the information and fill unused positions with blanks. Enter the alphanumeric Stock or other Symbol.
643-662	Blank	20	Leave Blank
663-722	Special Data Entries	60	If this field is not used, enter blanks. Report the Corporation's Name, Address, City, State, and ZIP in the Special Data Entry 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. Payers should contact the state or local revenue departments for filing requirements.
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

(7) Payee "B" Record – Record Layout Positions 544-750 for Form 1099-B

Field Position	Field Title	Length	Description and Remarks
			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 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 and State	2	Enter the valid Combined Federal state 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, Table 1 . For those payers or states not participating in this program, enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

Second TIN Notice (Optional)	Non-Covered Security Indicator	Type of Gain or Loss Indicator	Gross Proceeds Indicator	Date of Sale or Exchange	CUSIP Number
544	545	546	547	548-555	556-568

Description	Date of Acquisition	Loss not Allowed Indicator	Quantity Sold	Stock or other Symbol	Blank
569-607	608-615	616	617-629	630-642	643-662

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

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

Field Position	Field Title	Length	Description and Remarks																				
544-546	Blank	3	Enter blanks.																				
547	Identifiable Event Code	1	The only required code is "A" for Bankruptcy. If not a Bankruptcy, this field may be blank filled. Enter the appropriate indicator from the following table:																				
			<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>Expiration of Non-Payment Testing Period</td> <td>H</td> </tr> <tr> <td>Other actual discharge before Identifiable event</td> <td>I</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	Expiration of Non-Payment Testing Period	H	Other actual discharge before Identifiable event	I
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																						
Expiration of Non-Payment Testing Period	H																						
Other actual discharge before Identifiable event	I																						
548-555	Date of Identifiable Event	8	Enter the date the debt was canceled in the format of YYYYMMDD (for example, January 5, 2013, would be 20130105). Do not 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 leave 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. Payers 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			

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

(9) Payee “B” Record - Record Layout Positions 544-750 for Form 1099-CAP			
Field Position	Field Title	Length	Description and Remarks
544-547	Blank	4	Enter blanks.
548-555	Date of Sale or Exchange	8	Enter the date the stock was exchanged for cash, stock in the successor corporation, or other property received in the format YYYYMMDD (for example, January 5, 2013, would be 20130105). Do not 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. Payers 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			

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

Field Position	Field Title	Length	Description and Remarks
544	Second TIN Notice (Optional)	1	Enter "2" (two) to indicate notification by 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.
587-662	Blank	76	Enter blanks.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not 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 Combined Federal state 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,. For those payers or states not participating in this program, enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

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

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

Withheld	Code	
735-746	747-748	749-750

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

Field Position	Field Title	Length	Description and Remarks						
544-546	Blank	3	Enter blanks.						
547	Trade or Business Indicator	1	Enter "1" (one) to indicate the state or local income tax refund, credit, or offset (Amount Code 2) is attributable to income tax that applies exclusively to income from a trade or business. <table border="1" data-bbox="683 579 1328 787"> <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 align="center">1</td> </tr> <tr> <td>Income tax refund is a general tax refund</td> <td align="center">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								
548-551	Tax Year of Refund	4	Enter the tax year for which the refund, credit, or offset (Amount Code 2) was issued. The tax year must reflect the tax year for which the refund was made, not the tax year of Form 1099-G. The tax year (for example, 2012). The valid range of years for the refund is 2003 through 2012. Note: This data is not considered prior year data since it is required to be reported in the current tax year. Do NOT enter "P" in field position 6 of the Transmitter "T" Record.						
552-662	Blank	111	Enter blanks.						
663-722	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. Payers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.						
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to 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.						

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

Field Position	Field Title	Length	Description and Remarks
747-748	Combined Federal/State Code	2	Enter the valid Combined Federal state code if this payee record is to be forwarded to a state agency as part of the CF/SF program. Refer to Part A., Table 1 . For those payers or states not participating in this program, enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

Blank	Trade or Business Indicator	Tax Year of Refund	Blank	Special Data Entries	State Income Tax Withheld
544-546	547	548-551	552-662	663-722	723-734

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

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

Field Position	Field Title	Length	Description and Remarks
544-546	Blank	3	Enter blanks.
547-548	Number of Months Eligible	2	Required. Enter the total number of months the recipient is eligible for health insurance advance payments. Right-justify the information and fill unused positions with blanks.
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. Payers 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-H

Blank	Number of Months Eligible	Blank	Special Data Entries	Blank	Blank or CR/LF
-------	---------------------------	-------	----------------------	-------	----------------

(13) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-INT			
Field Position	Field Title	Length	Description and Remarks
544	Second TIN Notice (Optional)	1	Enter "2" (two) to indicate notification by 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.
600-662	Blank	63	Enter blanks.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. You may enter your routing and transit number (RTN) here. If this field is not 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 state code for the Combined Federal state code program if this payee record is to be forwarded to a state agency as part of the CF/SF program. Refer to Part A., Table 1 . For those payers or states not participating in this program, enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

Second TIN Notice (Optional)	Blank	Foreign Country or U.S. Possession	CUSIP Number	Blank	Special Data Entries
544	545-546	547-586	587-599	600-662	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

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

Field Position	Field Title	Length	Description and Remarks						
544-546	Blank	3	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>1</td> </tr> <tr> <td>Electronic Payment Facilitator (EPF) Third Party Payer (TPP)</td> <td>2</td> </tr> </tbody> </table>	Usage	Indicator	Payment Settlement Entity (PSE)	1	Electronic Payment Facilitator (EPF) Third Party Payer (TPP)	2
Usage	Indicator								
Payment Settlement Entity (PSE)	1								
Electronic Payment Facilitator (EPF) Third Party Payer (TPP)	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>1</td> </tr> <tr> <td>Third Party Network Payment</td> <td>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	Enter the number of payment transactions. Do not include refund transactions. Right-justify the information and fill unused positions with zeros.						
562-564	Blank	3	Enter blanks.						
565-604	Payment Settlement Entity’s Name and Phone Number	40	Enter the payment settlement entity’s name and phone number if different from the filers name; otherwise, enter blanks. Left-justify the information, and fill unused positions with blanks.						
605-608	Merchant Category Code (MCC)	4	Required. Enter the Merchant Category Code (MCC). All MCCs must contain four numeric characters. If no code is provided, zero fill.						
609-662	Blank	54	Enter blanks.						
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for filing requirements. You may enter your routing and transit number (RTN) here. If this field is not 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						

(14) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-K

Field Position	Field Title	Length	Description and Remarks
			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 Combined Federal state code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Refer to Part A., Table 1 . For those payers or states not participating in this program, enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

Blank	Type of Filer Indicator	Type of Payment Indicator	Number of Payment Transactions	Blank	Payment Settlement Entity's Name and Phone Number
544-546	547	548	549-561	562-564	565-604

Merchant Category Code (MCC)	Blank	Special Data Entries	State Income Tax Withheld	Local Income Tax Withheld	Combined Federal/State Code
605-608	609-662	663-722	723-734	735-746	747-748

Blank or CR/LF 749-750

(15) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-LTC

Field Position	Field Title	Length	Description and Remarks
544-546	Blank	3	Enter blanks.

(15) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-LTC

Field Position	Field Title	Length	Description and Remarks						
547	Type of Payment Indicator	1	Enter the appropriate indicator from the following table; otherwise, enter blanks. <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th align="center">Usage</th> <th align="center">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 PO Box if mail is not delivered to street address). Do not 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. Do not 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. 12, Table 2.						
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 information and fill the unused positions with blanks. For foreign countries, alpha characters are acceptable as long as the filer has entered a "1" (one) in the Foreign Country Indicator, located in position 247 of the "B" Record.						
688	Status of Illness Indicator (Optional)	1	Enter the appropriate code from the table below to indicate the status of the illness of the insured; otherwise, enter blank. <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th align="center">Usage</th> <th align="center">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								

(15) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-LTC

Field Position	Field Title	Length	Description and Remarks
689-696	Date Certified (Optional)	8	Enter the latest date of a doctor's certification of the status of the insured's illness. The format of the date is YYYYMMDD (for example, January 5, 2013, would be 20130105). Do not enter hyphens or slashes.
697	Qualified Contract Indicator (Optional)	1	Enter a "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 unused positions 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-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		

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

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

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

Field Position	Field Title	Length	Description and Remarks
	Notice (Optional)		twice within three calendar years that the payee provided an incorrect name and/or TIN combination; otherwise, enter a blank.
545-546	Blank	2	Enter blanks.
547	Direct Sales Indicator (See Note)	1	Enter a "1" (one) to indicate sales of \$5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or any other commission basis for resale anywhere other than in a permanent retail establishment. Otherwise, enter a blank. Note: If reporting a direct sales indicator only, use Type of Return "A" in Field Positions 26- 27, and Amount Code 1 in Field Position 28 of the Payer "A" Record. All payment amount fields in the Payee "B" Record will contain zeros.
548-662	Blank	115	Enter blanks.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to 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. 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 state code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Refer to Part A., Table 1 . For those payers or states not participating in this program, enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

Second TIN Notice (Optional)	Blank	Direct Sales Indicator	Blank	Special Data Entries	State Income Tax Withheld
544	545-546	547	548-662	663-722	723-734
Local	Combined				

Income Tax Withheld	Federal/State Code	Blank or CR/LF
735-746	747-748	749-750

(17) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-OID			
Field Position	Field Title	Length	Description and Remarks
544	Second TIN Notice (Optional)	1	Enter "2" (two) to indicate notification by 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 (must be 4-digit year) of maturity (for example, NYSE XYZ 12/2013). Show the name of the issuer if other than the payer. If fewer than 39 characters are required, left-justify the information and fill unused positions with blanks
586-662	Blank	77	Enter blanks.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not 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 Combined Federal state code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Refer to Part A., Table 1 . For those payers or states not participating in this program, enter blanks.

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

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

Second TIN Notice (Optional)	Blank	Description	Blank	Special Data Entries	State Income Tax Withheld
544	545-546	547-585	586-662	663-722	723-734

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

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

Field Position	Field Title	Length	Description and Remarks
544	Second TIN Notice (Optional)	1	Enter “2” (two) to indicate notification by the IRS twice within three calendar years that the payee provided an incorrect name and/or TIN combination; otherwise, enter a blank.
545-662	Blank	118	Enter blanks.
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If 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 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 state code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Refer to Part A., Table 1 . For those payers or states not participating in this program, enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF)

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

Field Position	Field Title	Length	Description and Remarks
			characters.

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

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

Blank or CR/LF

749-750

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

Field Position	Field Title	Length	Description and Remarks								
544-546	Blank	3	Enter blanks.								
547	Trustee to Trustee Transfer Indicator	1	Required. Enter a "1" (one) if reporting a trustee to trustee transfer; otherwise, enter a blank.								
548	Type of Tuition Payment	1	Required. Enter the appropriate code from the table below to indicate the type of tuition payment; otherwise, leave blank. <table border="1"><thead><tr><th>Usage</th><th>Indicator</th></tr></thead><tbody><tr><td>Private program payment</td><td>1</td></tr><tr><td>State program payment</td><td>2</td></tr><tr><td>Coverdell ESA contribution</td><td>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 a "1" (one) if the recipient is not the designated beneficiary; otherwise, enter a blank.								
550-662	Blank	113	Enter blanks.								
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not 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-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

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

Field Position	Field Title	Length	Description and Remarks														
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. Distribution Codes 5, 9, E, F, N, Q, R, S and T cannot be used with any other codes. Distribution Code G may be used with Distribution Code 4 only if applicable.</p>														
<p>For a detailed explanation of distribution codes see the 2013 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>Category</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>*Early distribution, no known exception (in most cases, under age 59½)</td> <td>1</td> </tr> <tr> <td>*Early distribution, exception applies (under age 59½)</td> <td>2</td> </tr> <tr> <td>*Disability</td> <td>3</td> </tr> <tr> <td>*Death</td> <td>4</td> </tr> <tr> <td>*Prohibited transaction</td> <td>5</td> </tr> <tr> <td>Section 1035 exchange (a tax-free exchange of life insurance, annuity, qualified long-term care insurance, or endowment</td> <td>6</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	6
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	6																

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

Field Position	Field Title	Length	Description and Remarks																							
			<table border="1"> <tr> <td data-bbox="732 201 1174 233">contracts)</td> <td data-bbox="1179 201 1395 233"></td> </tr> <tr> <td data-bbox="732 239 1174 270">*Normal distribution</td> <td align="center" data-bbox="1179 239 1395 270">7</td> </tr> <tr> <td data-bbox="732 277 1174 405">*Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2013</td> <td align="center" data-bbox="1179 277 1395 405">8</td> </tr> <tr> <td data-bbox="732 411 1174 539">Cost of current life insurance protection (premiums paid by a trustee or custodian for current insurance protection)</td> <td align="center" data-bbox="1179 411 1395 539">9</td> </tr> <tr> <td data-bbox="732 546 1174 611">May be eligible for 10-year tax option</td> <td align="center" data-bbox="1179 546 1395 611">A</td> </tr> <tr> <td data-bbox="732 617 1174 678">Designated Roth account distribution</td> <td align="center" data-bbox="1179 617 1395 678">B</td> </tr> </table>	contracts)		*Normal distribution	7	*Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2013	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											
contracts)																										
*Normal distribution	7																									
*Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2013	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																									
545-546 (cont.)	Distribution Code	2	<table border="1"> <thead> <tr> <th align="center" data-bbox="732 779 1174 810">Category</th> <th align="center" data-bbox="1179 779 1395 810">Code</th> </tr> </thead> <tbody> <tr> <td data-bbox="732 816 1174 1016">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="1179 816 1395 1016">D</td> </tr> <tr> <td data-bbox="732 1022 1174 1117">Distribution under Employee Plans Compliance Resolution System (EPCRS)</td> <td align="center" data-bbox="1179 1022 1395 1117">E</td> </tr> <tr> <td data-bbox="732 1123 1174 1155">Charitable gift annuity</td> <td align="center" data-bbox="1179 1123 1395 1155">F</td> </tr> <tr> <td data-bbox="732 1161 1174 1226">Direct rollover and rollover contribution</td> <td align="center" data-bbox="1179 1161 1395 1226">G</td> </tr> <tr> <td data-bbox="732 1232 1174 1327">Direct rollover of distribution from a designated Roth account to a Roth IRA</td> <td align="center" data-bbox="1179 1232 1395 1327">H</td> </tr> <tr> <td data-bbox="732 1333 1174 1428">Early distribution from a Roth IRA. (This code may be used with a Code 8 or P)</td> <td align="center" data-bbox="1179 1333 1395 1428">J</td> </tr> <tr> <td data-bbox="732 1434 1174 1528">Loans treated as deemed distributions under section 72(p)</td> <td align="center" data-bbox="1179 1434 1395 1528">L</td> </tr> <tr> <td data-bbox="732 1535 1174 1600">Recharacterized IRA contribution made for 2013</td> <td align="center" data-bbox="1179 1535 1395 1600">N</td> </tr> <tr> <td data-bbox="732 1606 1174 1701">*Excess contributions plus earnings/excess deferrals taxable for 2012</td> <td align="center" data-bbox="1179 1606 1395 1701">P</td> </tr> <tr> <td data-bbox="732 1707 1174 1967">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</td> <td align="center" data-bbox="1179 1707 1395 1967">Q</td> </tr> </tbody> </table>		Category	Code	Annuity payments from nonqualified annuity payments and distributions from life insurance contracts that may be subject to tax under section 1411	D	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	Loans treated as deemed distributions under section 72(p)	L	Recharacterized IRA contribution made for 2013	N	*Excess contributions plus earnings/excess deferrals taxable for 2012	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	Q
Category	Code																									
Annuity payments from nonqualified annuity payments and distributions from life insurance contracts that may be subject to tax under section 1411	D																									
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																									
Loans treated as deemed distributions under section 72(p)	L																									
Recharacterized IRA contribution made for 2013	N																									
*Excess contributions plus earnings/excess deferrals taxable for 2012	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	Q																									

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

Field Position	Field Title	Length	Description and Remarks												
			<table border="1"> <tr> <td>59½, has died, or is disabled.)</td> <td></td> </tr> <tr> <td>Recharacterized IRA contribution made for 2012</td> <td align="center">R</td> </tr> <tr> <td>*Early distribution from a SIMPLE IRA in first 2 years, no known exceptions.</td> <td align="center">S</td> </tr> <tr> <td>Roth IRA distribution, exception applies because participant has ready 59½, died or is disabled, but it is unknown if the 5-year period has been met.</td> <td align="center">T</td> </tr> <tr> <td>Distribution from ESOP under Section 404(k).</td> <td align="center">U</td> </tr> <tr> <td>Charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements</td> <td align="center">W</td> </tr> </table>	59½, has died, or is disabled.)		Recharacterized IRA contribution made for 2012	R	*Early distribution from a SIMPLE IRA in first 2 years, no known exceptions.	S	Roth IRA distribution, exception applies because participant has ready 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
59½, has died, or is disabled.)															
Recharacterized IRA contribution made for 2012	R														
*Early distribution from a SIMPLE IRA in first 2 years, no known exceptions.	S														
Roth IRA distribution, exception applies because participant has ready 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).

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	<p>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. Do not use the indicator for a distribution from a Roth or for an IRA recharacterization.</p> <p>Note: For Form 1099-R, generally, report the Roth conversion or total amount distributed from a traditional IRA, SEP, or SIMPLE in Payment Amount Field A (traditional IRA/SEP/SIMPLE distribution or Roth conversion), as well as Payment Amount Field 1 (Gross Distribution) of the "B" Record. Refer to the 2013 Instructions for Forms 1099-R and 5498 for exceptions (Box 2a instructions).</p>

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

Field Position	Field Title	Length	Description and Remarks
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 a payer distributes to two or more beneficiaries. Therefore, if the percentage is 100, leave this field blank. If the percentage is a fraction, round off to the nearest whole number (for example, 10.4 percent will be 10 percent; 10.5 percent will be 11 percent). Enter the percentage received by the person whose TIN is included in positions 12-20 of the "B" Record. This field must be right justified, and unused positions must be zero-filled. If not applicable, enter blanks. Filers are not required to enter this information for any IRA distribution or for direct rollovers.
552-555	First Year of Designated Roth Contribution	4	Enter the first year a designated Roth contribution was made in YYYY format. If the date is unavailable, enter blanks.
556-662	Blank	107	Enter blanks.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not 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 must be zero-filled.
747-748	Combined Federal/State Code	2	Enter the valid CF/SF state code If this payee record is to be forwarded to a state agency as part of the CF/SF Program. Refer to Part A., Table 1 . For those payers or states not participating in this program, enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

FORM 1099-R DISTRIBUTION CODE CHART 2013

POSITION 546

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

X – Denotes valid combinations

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	Blank	Special Data	State Income	Local Income	Combined

Designated Roth Contribution		Entries	Tax Withheld	Tax Withheld	Federal/State Code
552-555	556-662	663-722	723-734	735-746	747-748
Blank or CR/LF					
749-750					

(21) Payee "B" Record - Record Layout Positions 544-750 for Form 1099-S			
Field Position	Field Title	Length	Description and Remarks
544-546	Blank	3	Enter blanks.
547	Property or Services Indicator	1	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 the format YYYYMMDD (for example, January 5, 2013 would be 20130105). Do not 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.
595-662	Blank	68	Enter blanks.
663-722	Special Data Entries	60	If this field is not used, enter blanks. This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not 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

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

Field Position	Field Title	Length	Description and Remarks
			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	Blank	Special Data Entries
544-546	547	548-555	556-594	595-662	663-722

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

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

Field Position	Field Title	Length	Description and Remarks														
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>1</td> </tr> <tr> <td>Excess contribution</td> <td>2</td> </tr> <tr> <td>Disability</td> <td>3</td> </tr> <tr> <td>Death distribution other than code 6 (This includes distributions to a spouse, nonspouse, or estate beneficiary in the year for death and to an estate after the year of death.)</td> <td>4</td> </tr> <tr> <td>Prohibited transaction</td> <td>5</td> </tr> <tr> <td>Death distribution after</td> <td>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 for death and to an estate after the year of death.)	4	Prohibited transaction	5	Death distribution after	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 for death and to an estate after the year of death.)	4																
Prohibited transaction	5																
Death distribution after	6																

			the year of death to a nonspouse beneficiary. (Do not use for a distribution to an estate.)		
546	Blank	1	Enter a blank.		
547	Medicare Advantage MSA Indicator	1	Enter "1" (one) if distributions are from a Medicare Advantage MSA; otherwise, enter a blank.		
548	HSA Indicator	1	Enter "1" (one) if distributions are from a HSA; otherwise, enter a blank.		
549	Archer MSA Indicator	1	Enter "1" (one) if distributions are from an Archer MSA; otherwise, enter a blank.		
550-662	Blank	113	Enter blanks.		
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not 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.		
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

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

Field Position	Field Title	Length	Description and Remarks
544-546	Blank	3	Enter blanks.
547-554	Date Option Granted	8	Required. Enter the date the option was granted as YYYYMMDD (for example, January 5, 2013, would be 20130105); otherwise, enter blanks.
555-562	Date Option Exercised	8	Required. Enter the date the option was exercised as YYYYMMDD (for example, January 5, 2013, would be 20130105); otherwise, enter blanks.
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; otherwise, enter 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; otherwise, enter blanks.
615-662	Blank	48	Enter blanks.
663-722	Special Data Entries Field	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-748	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 544-546	Date Option Granted 547-554	Date Option Exercised 555-562	Number of Shares Transferred 563-570	Blank 571-574	If Other Than Transferor Information 575-614
Blank 615-662	Special Data Entries 663-722	Blank 723-748	Blank or CR/LF 749-750		

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

Field Position	Field Title	Length	Description and Remarks
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 as YYYYMMDD (for example, January 5, 2013, as 20130105); otherwise, enter blanks.
555-562	Date Option	8	Required. Enter the date the option was exercised by

	Exercised by Transferor		the transferor as YYYYMMDD (for example, January 5, 2013, as 20130105); otherwise, enter blanks.
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 zero; otherwise, enter 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, 2013, as 20130105); otherwise, enter blanks.
579-662	Blank	84	Enter blanks.
663-722	Special Data Entry Field	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.
723-748	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			

(25) Payee "B" Record - Record Layout Positions 544-750 for Form 5498			
Field Position	Field Title	Length	Description and Remarks
544-546	Blank	3	Enter blanks.
547	IRA Indicator (Individual Retirement Account)	1	Required, if applicable. 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	Required, if applicable. 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	Required, if applicable. 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	Required, if applicable. Enter "1" (one) if reporting a rollover (Amount Code 2) or Fair Market Value (Amount Code 5) for a Roth IRA; otherwise, enter a

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

Field Position	Field Title	Length	Description and Remarks								
			blank.								
551	RMD Indicator	1	Required. Enter "1" (one) if reporting RMD for 2014; otherwise, enter a blank.								
552-555	Year of Postponed Contribution	4	Enter the year in YYYY format; otherwise, enter blanks.								
556-557	Postponed Contribution Code	2	Required, if applicable. Enter the code from the table below: <table border="1" style="margin-left: 20px;"> <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> </tbody> </table>	Category	Code	Federally Designated Disaster Area	FD	Public Law	PL	Executive Order	EO
Category	Code										
Federally Designated Disaster Area	FD										
Public Law	PL										
Executive Order	EO										
558-563	Postponed Contribution Reason	6	Required, if applicable. Enter the federally declared disaster area, public law number or executive order number under which the postponed contribution is being issued; otherwise, enter blanks.								
564-565	Repayment Code	2	Required. Enter the two-character alpha Repayment Code; otherwise, enter blanks. <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Code</th> <th>Category</th> </tr> </thead> <tbody> <tr> <td>QR</td> <td>Qualified Reservist Distribution</td> </tr> <tr> <td>DD</td> <td>Federally Designated Disaster Distribution</td> </tr> </tbody> </table>	Code	Category	QR	Qualified Reservist Distribution	DD	Federally Designated Disaster Distribution		
Code	Category										
QR	Qualified Reservist Distribution										
DD	Federally Designated Disaster Distribution										
566-573	RMD Date	8	Format the date as YYYYMMDD (for example, January 5, 2013, as 20130105); otherwise, enter blanks.								
574-662	Blank	89	Enter blanks.								
663-722	Special Data Entries	60	If this field is not used, enter blanks. This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.								
723-746	Blank	24	Enter blanks.								
747-748	Combined Federal/State Code	2	Enter the valid CF/SF state code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Refer to Part A., Table 1 . For those payers or states not participating in this program, enter blanks.								
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.								

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

Blank	IRA Indicator	SEP Indicator	SIMPLE Indicator	Roth IRA Indicator	RMD Indicator
544-546	547	548	549	550	551

Year of Postponed Contribution	Postponed Contribution Code	Postponed Contribution Reason	Repayment Code	RMD Date	Blank
552-555	556-557	558-563	564-565	566-573	574-662
Special Data Entries	Blank	Combined Federal/State Code	Blank or CR/LF		
663-722	723-746	747-748	749-750		

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

<i>Field Position</i>	Field Title	Length	Description and Remarks
544-662	Blank	119	Enter blanks.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers should contact the state or local revenue departments for filing requirements. If this field is not 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

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

Field Position	Field Title	Length	Description and Remarks
544-546	Blank	3	Enter blanks.
547	Medicare	1	Enter "1" (one) for a Medicare Advantage MSA;

	Advantage MSA Indicator		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. Payers 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	648	649	550-662	663-722

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

(28) Payee "B" Record - Record Layout Positions 544-750 for Form 8935

Field Position	Field Title	Length	Description and Remarks
544-546	Blank	3	Enter blanks.
547-550	Year of First Payment	4	Enter the year of the first payment as YYYY; otherw enter blanks.
551-554	Year of Second Payment	4	Enter the year of the second payment as YYYY; otherwise, enter blanks.
555-558	Year of Third Payment	4	Enter the year of the third payment as YYYY; otherwise
559-562	Year of Fourth Payment	4	Enter the year of the fourth payment as YYYY; otherwise
563-566	Year of Fifth Payment	4	Enter the year of the fifth payment as YYYY; othe
567-662	Blank	96	Enter blanks.
663-722	Special Data Entries	60	This portion of the "B" Record may be used to record information for state or local government reporting or for the filer's own purposes. Payers

(28) Payee "B" Record - Record Layout Positions 544-750 for Form 8935

Field Position	Field Title	Length	Description and Remarks
			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 8935

Blank	Year of First Payment	Year of Second Payment	Year of Third Payment	Year of Fourth Payment	Year of Fifth Payment
544-546	547-550	551-554	555-558	559-562	563-566

Blank	Special Data Entries	Blank	Blank or CR/LF
567-662	663-722	723-748	749-750

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

Field Position	Field Title	Length	Description and Remarks																				
544-546	Blank	3	Enter blanks.																				
547	Type of Wager Code	1	Required. Enter the applicable type of wager code from the table below.																				
			<table border="1"> <thead> <tr> <th>Category</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>Horse race track (or off-track betting of a horse track nature)</td> <td>1</td> </tr> <tr> <td>Dog race track (or off-track betting of a dog track nature)</td> <td>2</td> </tr> <tr> <td>Jai-alai</td> <td>3</td> </tr> <tr> <td>State-conducted lottery</td> <td>4</td> </tr> <tr> <td>Keno</td> <td>5</td> </tr> <tr> <td>Bingo</td> <td>6</td> </tr> <tr> <td>Slot machines</td> <td>7</td> </tr> <tr> <td>Poker Winnings</td> <td>8</td> </tr> <tr> <td>Any other type of gambling</td> <td>9</td> </tr> </tbody> </table>	Category	Code	Horse race track (or off-track betting of a horse track nature)	1	Dog race track (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	9
Category	Code																						
Horse race track (or off-track betting of a horse track nature)	1																						
Dog race track (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	9																						

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

Field Position	Field Title	Length	Description and Remarks		
			<table border="1"> <tr> <td>winnings</td> <td></td> </tr> </table>	winnings	
winnings					
548-555	Date Won	8	<p>Required. Enter the date of the winning transaction in the format YYYYMMDD (for example, January 5, 2013, would be 20130105). This is not the date the money was paid, if paid after the date of the race (or game). Do not 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.		
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. Payers should contact the state or local revenue departments for filing requirements. If this field is not used, enter blanks.		
723-734	State Income Tax Withheld	12	State income tax withheld is for the convenience of the filers. This information does not need to be reported to 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	12	Local income tax withheld is for the		

(29) Payee "B" Record - Record Layout Positions 544-750 for Form W-2G			
Field Position	Field Title	Length	Description and Remarks
	Tax Withheld		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	601-615	615-662	663-722	723-734
Local Income Tax Withheld	Blank	Blank or CR/LF			
735-746	747-748	749-750			

End of Payer "C" Record

General Field Description

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

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

Record Name: End of Payer "C" Record			
Field Position	Field Title	Length	Description and Remarks
1	Record Type	1	Required. Enter "C."
2-9	Number of Payees	8	Required. Enter the total number of "B" Records covered by

Record Name: End of Payer "C" Record			
Field Position	Field Title	Length	Description and Remarks
			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 eighteen 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. Do not enter dollar signs, commas, decimal points, or negative payments, except those items that reflect a loss on Form 1099-B or 1099-Q. 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	
304-499	Blank	196	Enter blanks.
500-507	Record Sequence Number	8	Required. Enter the number of the record as it appears within the file. The record sequence number for the "T" Record will always be "1" (one), since it is the first record on the file and the file can have only one "T" Record 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 Payer "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	Blank	Record Sequence Number	Blank	Blank or CR/LF
286-303	304-499	500-507	508-748	749-750

State Totals “K” Record

General Field Description

The State Totals “K” Record is a summary for a given payer and a given state in the [Combined Federal/State Filing Program \(CF/SF\)](#). Use only approval has been granted to participate in the program.

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 eighteen positions in length.

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

Example: If a payer used Amount Codes 1, 3, and 6 in the “A” Record, the totals from the “B” Records coded for this state would appear in Control Totals 1, 3, and 6 of the “K” Record.

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

Field Position	Field Title	Length	Description and Remarks
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.

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

Field Position	Field Title	Length	Description and Remarks
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 unused control total fields zero filled. All control total fields are eighteen positions in length.
34-51	Control Total 2	18	
52-69	Control Total 3	18	
70-87	Control Total 4	18	
88-105	Control Total 5	18	
106-123	Control Total 6	18	
124-141	Control Total 7	18	
142-159	Control Total 8	18	
160-177	Control Total 9	18	
178-195	Control Total A	18	
196-213	Control Total B	18	
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	
304-499	Blank	196	Enter blanks.
500-507	Record Sequence Number	8	Required. Enter the number of the record as it appears within the file. 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.
508-706	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 code assigned to the state which is to receive the information. Refer to Part A., Table 1.
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-OID, 1099-PATR, 1099-R, and 5498

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	Blank	Record Sequence Number	Blank	State Income Tax Withheld Total	Local Income Tax Withheld Total
286-303	304-499	500-507	508-706	707-724	725-742

Blank	Combined Federal/State Code	Blank or CR/LF
743-746	747-748	749-750

End of Transmission “F” Record

General Field Description

The End of Transmission “F” Record is a summary of the number of payers/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.

Record Name: End of Transmission “F” Record			
<i>Field</i>	Field Title	Length	Description and Remarks

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

Extension of Time Record Layout

An extension of time to file information returns may be filed electronically (see record layout below). Transmitters requesting an extension of time via an electronic file will receive the file status results online.

Note: The IRS encourages the payer community to utilize the online fill-in form in lieu of the paper Form 8809. When completing the online fill-in form via the FIRE System, a separate Form 8809 must be completed for each payer.

Record Layout for Extension of Time			
Field Position	Field Title	Length	Description and Remarks
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 188 record should contain information about the payer or employer for whom the extension of time to file is being requested. Do not enter transmitter information in these fields.			
6-14	Payer TIN	9	Required. All zeros, ones, twos, etc., will have the effect of an incorrect TIN. Enter the valid nine-digit EIN/SSN assigned to the payer or employer. 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." Do not enter blanks, hyphens or alpha characters.
15-54	Payer Name	40	Required. Enter the name of the payer whose TIN appears in positions 6-14. Left-justify the information and fill unused positions with blanks.
55-94	Second Payer 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)
95-134	Payer Address	40	Required. Enter the payer'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.
135-174	Payer City	40	Required. Enter the payer's city, town, or post office.
175-176	Payer State	2	Required. Enter the payer's valid U.S. Postal Service state abbreviation. Refer to Part A. Sec. 12, Table 2 .
177-185	Payer ZIP Code	9	Required. Enter the payer's ZIP Code. If using a five-digit ZIP Code, left-justify the information and fill unused positions with blanks. Enter the payer's ZIP Code.
186	Document Indicator (See Note below.)	1	Required. From the table below, enter the appropriate document code that indicates the form for which an extension of time is being requested.

Document	Code
W-2	1
1097-BTC, 1098, 1098-C,	2

Record Layout for Extension of Time

Field Position	Field Title	Length	Description and Remarks
			1098-E, 1098-T, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099- H, 1099-INT, 1099-K, 1099-LTC, 1099-MISC, 1099-OID, 1099-PATR, 1099-Q, 1099-R, 1099-S, 1099-SA, 3921, 3922, or W-2G
		5498	3
		1042-S	4
		8027	5
		5498-SA	6
		5498-ESA	7
			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 payer, 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 payer, submit one record with “2” coded in this field.
187	Foreign Entity Indicator	1	Enter “X” if the payer is a foreign entity.
188	Recipient Request Indicator	1	Enter “X” if the extension request is to furnish statements to the recipients of the information returns. Otherwise leave blank. Note: A separate file is required for this type of extension request. A file must either contain all blanks or all Xs in this field.
189-198	Blank	10	Enter Blanks
199-200	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

Extension of Time Record Layout

Transmitter Control Code	Payer TIN	Payer Name	Second Payer Name	Payer Address	Payer City
1-5	6-14	15-54	55-94	95-134	135-174
Payer				Recipient	

State	Payer ZIP Code	Document Indicator	Foreign Entity Indicator	Request Indicator	Blank
175-176	177-185	186	187	188	189-198

Blank or CR/LF 199-200

Combined Federal and State Filing Program

.01 General

The Combined Federal/State Filing (CF/SF) program was established to simplify information returns filing for payers. Through CF/SF, the IRS electronically forwards 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 Income*
- 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*

To request approval to participate, an electronic test file coded for this program must be submitted to the IRS between November 12, 2013, and February 28, 2014. If the test file is acceptable, an approval letter will be sent. There is no charge to use CF/SF for approved participants.

.02 Testing

A test file is only required for the first year a filer participates in the program; however, it is highly recommended that a test file be submitted every year. Records in the test and actual file must conform to current procedures.

Within two business days, the results of the electronic transmission(s) will be sent to the email address that was provided on the "Verify Your Filing Information" screen. If using email-filtering software, configure the software to accept email from fire@irs.gov and irs.e-helpmail@irs.gov.

If the file is bad, the filer must return to <https://fire.test.irs.gov> and determine what errors are in the file. If the test file was unacceptable, a new test file can be transmitted no later than February 28, 2014.

If a payee has a reporting requirement for more than one state, separate "B" Records must be created for each state. Payers must prorate the amounts to determine what should be reported to each state. Do not report the total amount to each state.

Some participating states require separate notification that the payer is filing in this manner. The IRS acts as a forwarding agent only. It is the payer's responsibility to contact the appropriate state(s) for further information.

Participating states and corresponding valid state codes are listed in Table 1, *Participating States and Codes*. The appropriate state 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 payer's responsibility to contact the participating state(s) to verify their criteria.

Upon submission of the files, the transmitter must ensure he following:

- All records are accurate.
- A 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 or an End of Transmission “F” Record (if this is the last record of the entire file).

Table 1: Participating States and Codes *

State	Code	State	Code	State	Code
Alabama	01	Iowa	19	New Jersey	34
Arizona	04	Kansas	20	New Mexico	35
Arkansas	05	Louisiana	22	North Carolina	37
California	06	Maine	23	North Dakota	38
Colorado	07	Maryland	24	Ohio	39
Connecticut	08	Massachusetts	25	South Carolina	45
Delaware	10	Michigan	26	Utah	49
District of Columbia	11	Minnesota	27	Vermont	50
Georgia	13	Mississippi	28	Virginia	51
Hawaii	15	Missouri	29	Wisconsin	55
Idaho	16	Montana	30		
Indiana	18	Nebraska	31		

*The codes listed only 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 Filer

Transmitter “T” Record	Payer “A” Record coded with 1 in position 6	Payee “B” Record with state code 24 in positions 747-748	Payee “B” Record with state code 06 in positions 747-748	Payee “B” Record, no state code	End of Payer “C” Record
------------------------------	------------------------------------------------------	----------------------------------------------------------------------	----------------------------------------------------------------------	---------------------------------------	----------------------------

State Total “K” Record for “B” records coded 24. “K” record coded 24 in positions 747-748.	State Total “K” Record for “B” records coded 06. “K” record coded 06 in positions 747-748.	End of Transmission “F” Record
-----------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------	-----------------------------------

State Abbreviation Codes and APO/FPO Addresses

.01 State Abbreviation Codes

The following state and U.S. territory abbreviations are to be used when developing the state code portion of the address fields. This table provides 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	Louisiana	LA	Oregon	OR
Alaska	AK	Maine	ME	Pennsylvania	PA
American Samoa	AS	Maryland	MD	Puerto Rico	PR
Arizona	AZ	Massachusetts	MA	Rhode Island	RI
Arkansas	AR	Michigan	MI	South Carolina	SC
California	CA	Minnesota	MN	South Dakota	SD
	CO	Mississippi	MS	Tennessee	TN
<i>Colorado</i>					
Connecticut	CT	Missouri	MO	Texas	TX
Delaware	DE	Montana	MT	Utah	UT
District of Columbia	DC	Nebraska	NE	Vermont	VT
Florida	FL	Nevada	NV	Virginia	VA
Georgia	GA	New Hampshire	NH	U.S. Virgin Islands	VI
Guam	GU	New Jersey	NJ	Washington	WA
Hawaii	HI	New Mexico	NM	West Virginia	WV
Idaho	ID	New York	NY	Wisconsin	WI
Illinois	IL	North Carolina	NC	Wyoming	WY
Indiana	IN	North Dakota	ND		
Iowa	IA	No. Mariana Islands	MP		
Kansas	KS	Ohio	OH		
Kentucky	KY	Oklahoma	OK		

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, the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands.

.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 Box 100 167 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 090-098, AA for ZIP code 340, and AP for ZIP codes 962-966.