



State of Indiana, Department of Revenue
Electronic Taxpayer Service Center

W-2G and 1099R Filing Requirements Booklet
(Revised October 21, 2009)

W-2G & 1099R Electronic Media Filing Requirements

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NOTE: Indiana accepts W-2G's and 1099R's on electronic media in the IRS 1220 format. We prefer these reports on diskettes & DVD'S or CD's or 3480 or 3490 cartridges (E).

W-2G & 1099R Electronic Media Filing Requirements

Administrative Highlights

Important General Information:

Form 1099R in the Special Data Entries (position 663-722) Indiana will be capturing county code associated with the Local Income Tax Withheld (position 735-746).

Form W-2G in the Special Data Entries (position 663-722) Indiana will be capturing county code associated with the Local Income Tax Withheld (position 735-746).

W-2G & 1099R Electronic Media Filing Requirements

INTRODUCTION:

This document provides the specifications for filing electronic media with the Indiana Department of Revenue for those from whom Indiana State or County taxes have been withheld.

However, if after reviewing this material you still have unanswered questions regarding the electronic filing of W-2G reports and 1099R reports please contact the Indiana Department of Revenue at telephone number (317) 233-5656. You may also email your questions to IDORB2BSupport@dor.IN.gov , or you may write to the following address:

ELECTRONIC FILING COORDINATOR
INDIANA DEPARTMENT OF REVENUE
100 NORTH SENATE AVENUE N286
INDIANAPOLIS, IN 46204

The Indiana Department of Revenue accepts reports on 3 1/2 diskettes DVD'S or CD's. Either may be 'zipped' for your convenience. We also accept 3480/3490E cartridges and they may be compressed if convenient. **Note - the Indiana Department of Revenue no longer accepts media filed on reel tapes.** If you currently file electronic media with the Federal Government, we ask you to file electronic media with the State with the appropriate tax withheld in the "K" record. Revenue does not process test tapes. We do not return electronic media or notify when tapes have been processed.

Duplicate copies of the WH-3 reconciliation report must accompany all reporting in the same package with the W-2G's or 1099R's.

February 28th or 29th of the current year is the filing deadline for the previous years reporting. If that date falls on a weekend the filing deadline moves to the following working day. The postmark date is used to determine that the filing is on time.

A request for an extension to the filing deadline should be made in writing and the request should be sent to the following address:

Withholding Tax Section
Indiana Department of Revenue
100 North Senate Avenue, N203
Indianapolis, IN 46204-2253

Withholding questions may be directed to the Withholding Tax Section at (317) 233-4016 from 8:00 A.M. to 4:30 P.M., Monday through Friday.

W-2G & 1099R Electronic Media Filing Requirements

FILING REQUIREMENTS FOR ELECTRONIC MEDIA REPORTS:

If a electronic media cannot be processed it will be returned to the submitter who will be given fourteen(14) days to correct and return the report to the Indiana Department of Revenue.

An external label must be on each cartridge, CD or diskette submitted. Labels may be typed or handwritten, but should be legible and contain all of the information requested.

EXTERNAL LABEL FOR DISKETTES OR CD'S

File Name: W-2G REPORT or 1099R REPORT
State Taxpayer Identification Number (TID – 10 Digits)
Submitter or Company Name
Complete Mailing Address
Total Number of Diskettes or CD's.

EXTERNAL LABEL FOR CARTRIDGES – 3480 or 3490 (E)

State Taxpayer Identification Number (TID – 10 Digits)
Submitter or Company Name
Complete Mailing Address
Record Length: 750
Block Size: 32250 (43 Logical records per block)
Note: Cartridges should be unlabeled.
Multiple-cartridge files are not accepted.

MAILING ADDRESS:

Completed packets containing the WH-3 Annual Reconciliation Form in duplicate and properly labeled electronic media should be mailed to the following address. (Note - a label is included as part of the WH-3 Annual Reconciliation Form for the purpose of mailing electronic media.)

INDIANA DEPARTMENT OF REVENUE
ATTN: ELECTRONIC FILING COORDINATOR
P.O. BOX 6108
INDIANAPOLIS, IN 46206-6108

W-2G & 1099R Electronic Media Filing Requirements

Indiana requires the T record, the A record, the B record and the F record. The others may be included but are not required.

Sequence of Records in File

“T” Record. Identifies the Transmitter. Must be the first record in the file.

“A” Record. Identifies the Payer making the payments. There may be several in the file.

“B” Record. Identifies the Payee and the amount paid. There is an individual “B” record for each payee for that Payer.

“F” Record. End of transmission record. The final record in each file.

IRS 1220 FORMAT

| Transmitter “T” Record | | | | |
|------------------------|---------------------------------|--------|----------|---|
| Position | Field Title | Length | Required | Field Description |
| 1 | Record Type | 1 | Y | Enter “T”. |
| 2-5 | Payment Year | 4 | Y | Enter tax year unless reporting a prior year, then enter that year |
| 6 | Prior Year Indicator | 1 | Y | Enter “P” only if reporting prior year, otherwise leave blank. |
| 7-15 | Transmitter’s TIN | 9 | | Enter 9 digit TIN. May be EIN or SSN |
| 16 – 20 | Transmitter’s Control Code | 5 | Y | Enter control code assigned by IRS/ECC-MTB |
| 21-27 | Blank | 7 | | Enter blanks. |
| 28 | Test File Indicator | 1 | | Indiana does not accept test files therefore leave blank. |
| 29 | Foreign Entity Indicator | 1 | | Enter “1” if Foreign entity or leave blank. |
| 30-69 | Transmitter Name | 40 | Y | Enter Transmitter name. Left-justify and fill with blanks |
| 70-109 | Transmitter Name (Continuation) | 40 | No | Use if necessary. |
| 110-149 | Company Name | 40 | Y | Name of company associated with the address where correspondence is to be sent. |

W-2G & 1099R Electronic Media Filing Requirements

| Transmitter "T" Record | | | | |
|---|----------------------------|--------|----------|--|
| Position | Field Title | Length | Required | Field Description |
| 150-189 | Company Name | 40 | | Continuation. Use if needed |
| 190-229 | Company Mailing Address | 40 | | Address where mail is sent.* <i>* This should be same address as in box 5 of form 4804.</i> |
| <p>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.</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 29 must contain a "1" (one).</p> | | | | |
| 230-269 | Company City | 40 | Y | Enter Name of city |
| 270-271 | Company State | 2 | Y | Enter valid U.S. Postal abbreviation. |
| 272-280 | Company Zip Code | 9 | Y | Enter zip code. Left justify and fill with blanks if only 5 digits. |
| 281-295 | Blank | 15 | | Enter blanks |
| 296-303 | Total Payees | 8 | | Enter total number of B records. Right justify and zero fill. |
| 304-343 | Contact Name | 40 | Y | Enter name of person to be contacted if problems in file. |
| 344-358 | Contact Phone and Ext. | 15 | Y | Enter phone number and extension. No hyphens. Left justify and blank fill if no extension. |
| 359-408 | Contact Email Address | 50 | | Enter email address or leave blank if none. Left justify. |
| 409-410 | Cartridge Tape Indicator | 2 | | Required for tape cartridge filers only. Enter "LS" or leave blank. |
| 411-416 | Transmitter's Media Number | 6 | | Electronic Media users only. Enter in-house number or leave blank. |
| 417-499 | Blank | 83 | | Enter blanks |
| 500-507 | Record Sequence Number | 8 | Y | Enter sequence number of each record in file. Record T = 00000001. |
| 508-517 | Blank | 10 | | Enter blanks. |

W-2G & 1099R Electronic Media Filing Requirements

| Transmitter "T" Record | | | | |
|--|------------------------------------|--------|----------|---|
| Position | Field Title | Length | Required | Field Description |
| 518 | Vendor Indicator | 1 | Y | "V" if provided by vendor. "T" if produced in-house. |
| 519-558 | Vendor Name | 40 | | Complete if position 518 = "V" - Name of vendor |
| 559-598 | Vendor Mailing Address | 40 | | Complete if position 518 = "V" - Address |
| For U.S. addresses, the vendor city, state, and ZIP Code must be reported as a 40, 2, and 9-position field, respectively. Filers must adhere to the correct format for the payer city, state, and ZIP Code. | | | | |
| 599-638 | Vendor City | 40 | | Complete if position 518 = "V" - City of vendor |
| 639-640 | Vendor State | 2 | | Complete if position 518 = "V" - Standard Postal abbreviation |
| 641-649 | Vendor Zip Code | 9 | | Complete if position 518 = "V" - Enter zip code. Left justify and enter blanks if five. |
| 650-689 | Vendor Contact Name | 40 | | Complete if position 518 = "V" - Enter name of person to contact if question |
| 690 – 704 | Vendor Contact Phone and Extension | 15 | | Complete if position 518 = "V" - Enter phone and extension if any. No hyphens. Left justify and fill with blanks. |
| 705-739 | Blank | 35 | | Enter Blanks |
| 740 | Vendor Foreign Indicator | 1 | | Complete if position 518 = "V" - Enter "1" if foreign, or else blanks |
| 741-748 | Blank | 8 | | Enter blanks. |
| 749-750 | Blank | 2 | | Enter blanks or CR/LF. |

| Payer "A" Record | | | | |
|------------------|------------------------|--------|----------|--|
| Position | Field Title | Length | Required | Field Description |
| 1 | Record Type | 1 | Y | Enter "A". |
| 2-5 | Payment Year | 4 | Y | Enter tax year |
| 6-11 | Blanks | 6 | | Enter blanks |
| 12-20 | Payer's Taxpayer ID No | 9 | | Enter valid EIN or SSN. No blanks, hyphens or alpha. |
| 21-24 | Payer Name Control | 4 | Y | Enter the first four |

W-2G & 1099R Electronic Media Filing Requirements

| Payer "A" Record | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------|--|--------|----------|--|------|------|------|---|--------|---|--------|---|--------|---|--------|---|--------|---|--------|---|----------|---|----------|---|--------|---|--------|---|----------|---|---------|---|-----------|---|----------|---|-----------|---|-------|---|----------|---|--------|---|---------|---|------|---|----------|---|---------|---|------|---|--------|---|
| Position | Field Title | Length | Required | Field Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | characters of the company name (omit "The" unless only two words). Only dash and ampersand accepted. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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, magnetically or on paper; otherwise, enter a blank. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 | Combined Fed/State Filer | 1 | | Enter "1" if participating, or blank | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 | Type of Return ** Indicates the type of returns used by Indiana Revenue | 1 | Y | <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Form</th> <th style="text-align: left;">Code</th> </tr> </thead> <tbody> <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>I</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>1099LTC</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>1099Q</td><td>Q</td></tr> <tr style="background-color: yellow;"><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>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 style="background-color: yellow;"><td>8935</td><td>U</td></tr> <tr style="background-color: yellow;"><td>W-2G**</td><td>W</td></tr> </tbody> </table> | Form | Code | 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 | I | 1099-G | F | 1099-H | J | 1099-INT | 6 | 1099LTC | T | 1099-MISC | A | 1099-OID | D | 1099-PATR | 7 | 1099Q | Q | 1099-R** | 9 | 1099-S | S | 1099-SA | M | 5498 | L | 5498-ESA | V | 5498-SA | K | 8935 | U | W-2G** | W |
| Form | Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 | I | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-G | F | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-H | J | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-INT | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099LTC | T | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-MISC | A | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-OID | D | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-PATR | 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099Q | Q | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-R** | 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-S | S | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1099-SA | M | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5498 | L | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5498-ESA | V | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5498-SA | K | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8935 | U | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| W-2G** | W | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28-41 | Amount Codes * Enter only the Type Codes for the type of return included for this "A" record and for Revenue use. | | Y | <u>1099R</u> 1 = Gross distribution 2 = Taxable amount 3 = Capital gain 4 = Federal tax withheld | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

W-2G & 1099R Electronic Media Filing Requirements

| Payer "A" Record | | | | |
|--|--------------------------|--------|----------|--|
| Position | Field Title | Length | Required | Field Description |
| | | | | 5 = Employee contributions or insurance premiums 6 = Net unrealized appreciation in employer's securities 8 = Other 9 = Total employee contributions A = IRA/SEP/SIMPLE distribution or Roth conversion <u>W-2G</u> 1 = Gross winnings 2 = Federal tax withheld 7 = Winnings from identical wagers |
| 42-51 | Blanks | 10 | | Enter blanks |
| 52 | Foreign Entity Indicator | 1 | | Enter "1" if foreign entity payment to a U. S. resident or blank. |
| 53-92 | First Payer Name Line | 40 | | Enter name of payer whose TIN is 12 – 20 of the "A" record. |
| 93-132 | Second Payer Name Line | 40 | | Enter the name of the Transfer Agent If position 133 is zero enter blanks. |
| 133 | Transfer Agent Indicator | 1 | | Enter "1" if transfer agent is used else enter zero if not the transfer Agent |
| 134-173 | Payer Shipping Address | 40 | | Enter shipping address, left justify and blank fill. |
| <p>For U.S. addresses, the payer city, state, and ZIP Code must be reported as a 40, 2, and 9-position field, respectively.</p> <p>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 "1" (one).</p> | | | | |
| 174-213 | Payer City | 40 | | Enter city, left justify and blank fill. |
| 214-215 | Payer State | 2 | | Enter valid Postal abbreviations. |
| 216-224 | Payer Zip Code | 9 | | Enter valid 9-digit zip |

W-2G & 1099R Electronic Media Filing Requirements

| Payer "A" Record | | | | |
|------------------|---------------------------|--------|----------|--|
| Position | Field Title | Length | Required | Field Description |
| | | | | code, if only 1st five left justify and blank fill. |
| 225-239 | Payer Phone and Extension | 15 | | Enter phone number and extension Omit hyphens. Left justify and blank fill if no extension. |
| 240-499 | Blank | 260 | | Enter blank |
| 500 – 507 | Record Sequence Number | 8 | Y | Enter the next number of the record as it appears in your file. "A" record = 00000002 |
| 508 -748 | Blank | 241 | | Enter blanks |
| 749-750 | Blank | 2 | | Enter blanks or CR.LF |

| Payer "B" Record | | | | |
|------------------|----------------------------|--------|----------|---|
| Position | Field Title | Length | Required | Field Description |
| 1 | Record Type | 1 | Y | Enter "B". |
| 2-5 | Payment Year | 4 | Y | Enter tax year unless reporting a prior year, then enter that year |
| 6 | Corrected Return Indicator | 1 | | Enter "G" if the first of a two record file. Enter "C" if this is the second of a two record file. Enter blank if these records have not been sent. |
| 7-10 | Name Control | 4 | | Enter the first four characters of the last name of the payee. (Positions 12-20 of B record). Otherwise, enter blanks. |
| 11 | Type of Taxpayer ID | 1 | | 1 = EIN 2 = SSN 2 = ITIN 2 = ATIN Blank = N/A |
| 12-20 | Payee's TIN | 9 | Y | Enter 9 digit identification number. SSN, ITIN, ATIN or |

W-2G & 1099R Electronic Media Filing Requirements

| Payer "B" Record | | | | |
|---|----------------------------------|--------|----------|--|
| Position | Field Title | Length | Required | Field Description |
| | | | | EIN. If applied for but not received, enter blanks. |
| 21-40 | Payer's Account Number for Payee | 20 | | Enter any number assigned by the Payer to the payee that is unique to the particular information return. |
| 41-44 | Payer's Office Code | 4 | | Enter location code of payer if any or else enter blanks |
| 45 – 54 | Blank | 10 | | Enter blanks |
| <p>Amount Payment Fields. Must be numeric, right justified with 2 decimal positions. Do not enter decimal points or commas. Plus or minus signs must be in the left most position. Zero fill to the left. All payment amounts must be allowed for; those not used are to be zero filled.</p> | | | | |
| 55-66 | Payment Amount #1 | 12 | | Payments for Amount Code 1 in "A" record. |
| 67-78 | Payment Amount #2 | 12 | | Payments for Amount Code 2 in "A" record. |
| 79-90 | Payment Amount #3 | 12 | | Payments for Amount Code 3 in "A" record. |
| 91-102 | Payment Amount #4 | 12 | | Payments for Amount Code 4 in "A" record. |
| 103-114 | Payment Amount #5 | 12 | | Payments for Amount Code 5 in "A" record. |
| 115-126 | Payment Amount #6 | 12 | | Payments for Amount Code 6 in "A" record. |
| 127-138 | Payment Amount #7 | 12 | | Payments for Amount Code 7 in "A" record. |
| 139-150 | Payment Amount #8 | 12 | | Payments for Amount Code 8 in "A" record. |
| 151-162 | Payment Amount #9 | 12 | | Payments for Amount Code 9 in "A" record. |
| 163-174 | Payment Amount #A | 12 | | Payments for Amount Code A in "A" record. |
| 175-186 | Payment Amount #B | 12 | | Payments for Amount Code B in "A" record. |
| 187-198 | Payment Amount #C | 12 | | Payments for Amount Code C in "A" record. |
| 199-210 | Payment Amount #D | 12 | | Payments for Amount Code D in "A" record. |
| 211-222 | Payment Amount #E | 12 | | Payments for Amount Code E in "A" record. |
| 223-234 | Payment Amount #F | 12 | | Payments for Amount Code F in "A" record. |

W-2G & 1099R Electronic Media Filing Requirements

| Payer “B” Record | | | | |
|---|--|--------|----------|--|
| Position | Field Title | Length | Required | Field Description |
| 235-246 | Payment Amount #G | 12 | | Payments for Amount Code G in “A” record. |
| 247 | Foreign Entity Indicator | 1 | | Enter “1” if address of payee is in a foreign else blank. |
| 248-287 | First Payee Name Line | 40 | | Enter name of payee whose TIN is 12 – 20 of the “B” record. |
| 288-327 | Second Payee Name Line | 40 | | If multiple payees, use for those whose ID is not in 12 -20 of B record |
| 328-367 | Blank | 40 | | Enter blanks |
| 368-407 | Payee Mailing Address | 40 | Y | Enter mailing address of payee. Left justify and blank fill. |
| 408-447 | Blank | 40 | | Enter blanks |
| 448–487 | Payee City | 40 | Y | Enter the city or Post Office used. Left justify and blank fill. |
| 488-489 | Payee State | 2 | Y | Enter valid Post Office abbreviation. |
| 490-498 | Payee Zip Code | 9 | Y | Enter zip code. Left justify and zero fill if less than 9. |
| 499 | Blank | 1 | | Enter blank |
| 500-507 | Record Sequence Number | 8 | | Enter the next sequential number. The first B record would be 00000003. Each B would be the next number. |
| 508-543 | Blank | 36 | | Enter blanks |
| The following sections define field positions for the different types of returns. | | | | |
| 544-750 | See the record definition based upon the form type | | | |
| | | | | |

| Payer “B” Record for 1009R | | | | |
|----------------------------|-------------------|--------|----------|--|
| Position | Field Title | Length | Required | Field Description |
| 544 | Blank | 1 | | Enter blanks |
| 545-546 | Distribution Code | 2 | Y | If only one code use 545, if more than one use codes from matrix in 1099R in 546. Code Category |

W-2G & 1099R Electronic Media Filing Requirements

| Payer "B" Record for 1099R | | | | |
|----------------------------|-------------|--------|----------|---|
| Position | Field Title | Length | Required | Field Description |
| | | | | 1 Early Distribution |
| | | | | 2 Early Distribution, Exception |
| | | | | 3 Disability |
| | | | | 4 Death |
| | | | | 5 Prohibited Transaction |
| | | | | 6 Section 1035 Exchange |
| | | | | 7 Normal Distribution |
| | | | | 8 Excess Contributions |
| | | | | 9 Cost of Life Insurance |
| | | | | A Eligible for 10-yr. tax option |
| | | | | B Designated Roth account distribution. |
| | | | | D Excess Contribution plus earnings |
| | | | | E Excess additions under 415 |
| | | | | F Charitable gift annuity |
| | | | | G Direct rollover |
| | | | | J Early Roth distribution |
| | | | | L Loans as distribution |
| | | | | N Recharacterized IRA contribution |
| | | | | P Excess contributions for prior year |
| | | | | Q Qualified Roth distribution |
| | | | | R Recharacterized IRA for prior year |
| | | | | S Early distribution for Simple IRA |
| | | | | T Roth IRA distribution with exception |

W-2G & 1099R Electronic Media Filing Requirements

| Payer "B" Record for 1099R | | | | |
|--|--|--------|----------|--|
| Position | Field Title | Length | Required | Field Description |
| <i>Note: If reporting traditional IRA, SEP, SIMPLE distribution or a Roth conversion, use an indicator of "1" in 548 of payee "B"</i> | | | | |
| 547 | Taxable Amount Not Determine Indicator | 1 | | Enter "1" if taxable amount cannot be computed, else leave blank. |
| 548 | IRA/SEP/SIMPLE indicator | 1 | | Enter "1" if traditional IRA, SEP, SIMPLE distribution or Roth Conversion. |
| 549 | Total Distribution Indicator | 1 | | Enter "1" only if the distribution closed the account, else leave blank. |
| 550-551 | Percentage of Total Distribution | 2 | | Use this field only if distribution is to more than one person. Enter the percentage of person whose TIN is in 12 - 20 of the B record. Right justify and zero fill. Leave blank if not applicable. |
| 552-555 | 1 st Year of Designated Roth Contribution | 4 | | Enter year of 1 st Roth Contribution |
| 556-662 | Blank | 107 | | Enter blanks |
| <i>Note: positions 663-722 The next 60 positions are Special Data Entries for the states. Indiana uses these field to capture the county code associated with the Local Income Tax Withheld in position 735-746.</i> | | | | |
| 663-664 | County Code | 2 | | Enter the appropriate county code from Appendix B |
| 665-722 | Blanks | 58 | | Enter Blanks |
| 723-734 | State Income Tax Withheld | 12 | | Enter Income Tax withheld. Right-justify and zero fill. 2 decimals. |
| 735-746 | Local Income Tax Withheld | 12 | | Enter county tax withheld. Right justify and zero fill.2 decimals. |
| 747-748 | Combined Fed/State Code | 2 | | Enter "18" for Indiana. |
| 749-750 | Blank | 2 | | Enter blanks or CR/LF. |

W-2G & 1099R Electronic Media Filing Requirements

| Payer "B" Record for W2-G | | | | |
|---------------------------|--------------------|--------|----------|--|
| Position | Field Title | Length | Required | Field Description |
| 544-546 | Blank | 3 | | Enter blanks |
| 547 | Type of Wager Code | 1 | Y | Enter applicable type of wager. <u>Code</u> <u>Category</u> 1 Horse Track or Off Track Betting of horse track nature. 2 Dog Track or Off Track Betting of dog track nature. 3 Jai-alai 4 State-conducted Lottery 5 Keno 6 Bingo 7 Slot Machines 8 Poker Winnings 9 Any other type of gambling winnings |
| 548-555 | Date Won | 8 | Y | Enter the date of the winning transaction as YYYYMMDD. This is not date of payment if payment is later. |
| 556-570 | Transaction | 15 | Y | If Lottery enter ticket number, if keno, bingo and slots enter ticket, card number or machine serial no. For all else enter blanks. |
| 571-575 | Race | 5 | | Enter race or game for ticket or else enter blank |
| 576-580 | Cashier | 5 | | Enter initials or number of cashier otherwise enter blanks. |
| 581-585 | Window | 5 | | Enter the window number or location of person making the winning payment or enter blanks. |
| 586-600 | First ID | 15 | | For other than state lotteries enter the first ID of the winning person otherwise enter blanks. |

W-2G & 1099R Electronic Media Filing Requirements

| Payer "B" Record for W2-G | | | | |
|--|---------------------------|--------|----------|--|
| Position | Field Title | Length | Required | Field Description |
| 601-615 | Second ID | 15 | | For other than state lotteries enter the second ID of the winning person otherwise enter blanks. |
| 616-662 | Blank | 47 | | Enter blanks |
| <i>Note: positions 663-722 The next 60 positions are Special Data Entries for the states. Indiana uses these field to capture the county code associated with the Local Income Tax Withheld in position 735-746.</i> | | | | |
| 663-664 | County Code | 2 | | Enter the appropriate county code from Appendix B |
| 665-722 | Blanks | 58 | | Enter Blanks |
| 723-734 | State Income Tax Withheld | 12 | | Enter Income Tax withheld. Right justify and zero fill. 2 decimals. |
| 735-746 | Local Income Tax Withheld | 12 | | Enter county tax withheld. Right justify and zero fill. 2 decimals. |
| 747-748 | Blank | 2 | | Enter blanks |
| 749-750 | Blank | 2 | | Enter blanks or CR/LF. |

W-2G & 1099R Electronic Media Filing Requirements

| End of Payer "C" Record | | | | |
|--|------------------------|--------|----------|---|
| Position | Field Title | Length | Required | Field Description |
| 1 | Record Type | 1 | Y | Enter "C". |
| 2-9 | Number of Payees | 8 | | Enter the total number of "B" records covered by the preceding "A" record. Right justify and Fill with zeros. |
| 10-15 | Blank | 6 | | Enter blanks |
| Accumulate totals of any payment amount fields in the "B" records in the appropriate control total fields of the "C" record. Right justify and zero fill. Unused control total fields must be zero filled. Use 2 decimals. | | | | |
| 16-33 | Control Total 1 | 18 | | |
| 34-51 | Control Total 2 | 18 | | |
| 52-69 | Control Total 3 | 18 | | |
| 70-87 | Control Total 4 | 18 | | |
| 88-105 | Control Total 5 | 18 | | |
| 106-123 | Control Total 6 | 18 | | |
| 124-141 | Control Total 7 | 18 | | |
| 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 | | Enter next sequential number. Right-Justify w/leading zeros in the field. |
| 508-748 | Blank | 241 | | Enter blanks. |
| 749-750 | Blank | 2 | | Enter blanks or CR/LF |

W-2G & 1099R Electronic Media Filing Requirements

State totals for Forms 1099R and W-2G's.

| End of Payer "K" Record | | | | |
|---|-----------------------------------|---------------|-----------------|--|
| Position | Field Title | Length | Required | Field Description |
| 1 | Record Type | 1 | Y | Enter "K". |
| 2-9 | Number of Payees | 8 | | Enter the total number of "B" records being coded for this state. Right justify and fill with zeros. |
| 10-15 | Blank | 6 | | Enter blanks |
| Accumulate totals of any payment amount fields in the "B" records for each state being reported into the appropriate control total fields of the "K" record. Right justify and zero fill. Unused control total fields must be zero filled. Allow 2 decimals places. | | | | |
| 16-33 | Control Total 1 | 18 | | |
| 34-51 | Control Total 2 | 18 | | |
| 52-69 | Control Total 3 | 18 | | |
| 70-87 | Control Total 4 | 18 | | |
| 88-105 | Control Total 5 | 18 | | |
| 106-123 | Control Total 6 | 18 | | |
| 124-141 | Control Total 7 | 18 | | |
| 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 | 169 | | Enter Blanks |
| 500-507 | Record Sequence Number | 8 | | Enter next sequential number. Right-justify w/leading zeros in the field. |
| 508-706 | Blank | 199 | | Enter blanks. |
| 707-724 | Indiana State Income Tax Withheld | 18 | | Enter Income Tax withheld. Right-justify and zero fill. 2 decimals. |
| 725-742 | Indiana Local Income Tax Withheld | 18 | | Enter county tax withheld. Right-justify and zero fill. 2 decimals. |
| 743-746 | Blank | 4 | | Enter blanks |
| 747-748 | Combined Fed/State Code | 2 | | Enter "18" for Indiana. |
| 749-750 | Blank | 2 | | Enter blanks or CR/LF |

W-2G & 1099R Electronic Media Filing Requirements

| End of Transmission "F" Record | | | | |
|--------------------------------|------------------------|--------|----------|--|
| Position | Field Title | Length | Required | Field Description |
| 1 | Record Type | 1 | Y | Enter "F". |
| 2-9 | Number of "A" records | 8 | | Enter the total number of "A" records in the entire file. Right-justify and zero fill. |
| 10-30 | Zero | 21 | | Enter zeros |
| 31-49 | Blank | 19 | | Enter blanks |
| 50-57 | Total number of Payees | 8 | | Enter the total number of Payee "B" records reported in the file. Right-justify and zero fill. |
| 58 – 499 | Blank | 442 | | Enter blanks |
| 500 – 507 | Record Sequence Number | 8 | | Enter next sequential number. Right-Justify w/leading zeros in the field. |
| 508-748 | Blanks | 241 | | Enter blanks |
| 749-750 | Blank | 2 | | Enter blanks or CR/LF |

W-2G & 1099R Electronic Media Filing Requirements

APPENDIX A - POSTAL ABBREVIATIONS AND NUMERIC CODES

| | ABBR. | NUM. | | ABBR. | NUM. |
|----------------------|--------------|-------------|----------------|--------------|-------------|
| | | CODE | | | CODE |
| ALABAMA | AL | 01 | MONTANA | MT | 30 |
| ALASKA | AK | 02 | NEBRASKA | NE | 31 |
| ARIZONA | AZ | 04 | NEVADA | NV | 32 |
| CALIFORNIA | CA | 06 | NEW HAMPSHIRE | NH | 33 |
| COLORADO | CO | 08 | NEW JERSEY | NJ | 34 |
| CONNECTICUT | CT | 09 | NEW MEXICO | NM | 35 |
| DELAWARE | DE | 10 | NEW YORK | NY | 36 |
| DISTRICT OF COLUMBIA | DC | 11 | NORTH CAROLINA | NC | 37 |
| FLORIDA | FL | 12 | NORTH DAKOTA | ND | 38 |
| GEORGIA | GA | 13 | OHIO | OH | 39 |
| HAWAII | HI | 15 | OKLAHOMA | OK | 40 |
| IDAHO | ID | 16 | OREGON | OR | 41 |
| ILLINOIS | IL | 17 | PENNSYLVANIA | PA | 42 |
| INDIANA | IN | 18 | RHODE ISLAND | RI | 44 |
| IOWA | IA | 19 | SOUTH CAROLINA | SC | 45 |
| KANSAS | KS | 20 | TENNESSEE | TN | 47 |
| KENTUCKY | KY | 21 | TEXAS | TX | 48 |
| LOUISIANA | LA | 22 | UTAH | UT | 49 |
| MAINE | ME | 23 | VERMONT | VT | 50 |
| MARYLAND | MD | 24 | VIRGINIA | VA | 51 |
| MASSACHUSETTS | MA | 25 | WASHINGTON | WA | 53 |
| MICHIGAN | MI | 26 | WEST VIRGINIA | WV | 54 |
| MINNESOTA | MN | 27 | WISCONSIN | WI | 55 |
| MISSISSIPPI | MS | 28 | WYOMING | WY | 56 |
| MISSOURI | MO | 29 | | | |

TERRITORIES AND POSSESSIONS

| | |
|--------------------------|----|
| AMERICAN SAMOA | AS |
| CANAL ZONE | CZ |
| FED STATES OF MICRONESIA | FM |
| GUAM | GU |
| MARIANAS ISLANDS | CM |
| MARSHALL ISLANDS | MH |
| PUERTO RICO | PR |
| PALAU | PW |
| VIRGIN ISLANDS | VI |

CANADIAN PROVINCES

| | |
|-----------------------|----|
| ALBERTA | AB |
| BRITISH COLUMBIA | BC |
| MANITOBA | MB |
| NEW BRUNSWICK | NB |
| NEWFOUNDLAND/LABRADOR | NL |
| NORTHWEST TERRITORIES | NT |
| NOVA SCOTIA | NS |
| NUNAVUT | NU |
| ONTARIO | ON |
| PRINCE EDWARD ISLAND | PE |
| PROVINCE OF QUEBEC | QC |
| SASKATCHEWAN | SK |
| YUKON TERRITORY | YT |

W-2G & 1099R Electronic Media Filing Requirements

APPENDIX B – Indiana County Codes

| | |
|----------------|----------------|
| 01 ADAMS | 47 LAWRENCE |
| 02 ALLEN | 48 MADISON |
| 03 BARTHOLOMEW | 49 MARION |
| 04 BENTON | 50 MARSHALL |
| 05 BLACKFORD | 51 MARTIN |
| 06 BOONE | 52 MIAMI |
| 07 BROWN | 53 MONROE |
| 08 CARROLL | 54 MONTGOMERY |
| 09 CASS | 55 MORGAN |
| 10 C LARK | 56 NEWTON |
| 11 CLAY | 57 NOBLE |
| 12 CLINTON | 58 OHIO |
| 13 CRAWFORD | 59 ORANGE |
| 14 DAVIESS | 60 OWEN |
| 15 DEARBORN | 61 PARKE |
| 16 DECATUR | 62 PERRY |
| 17 DEKALB | 63 PIKE |
| 18 DELAWARE | 64 PORTER |
| 19 DUBOIS | 65 POSEY |
| 20 ELKHART | 66 PULASKI |
| 21 FAYETTE | 67 PUTNAM |
| 22 FLOYD | 68 RANDOLPH |
| 23 FOUNTAIN | 69 RIPLEY |
| 24 FRANKLIN | 70 RUSH |
| 25 FULTON | 71 ST. JOSEPH |
| 26 GIBSON | 72 SCOTT |
| 27 GRANT | 73 SHELBY |
| 28 GREENE | 74 SPENCER |
| 29 HAMILTON | 75 STARKE |
| 30 HANCOCK | 76 STEUBEN |
| 31 HARRISON | 77 SULLIVAN |
| 32 HENDRICKS | 78 SWITZERLAND |
| 33 HENRY | 79 TIPPECANOE |
| 34 HOWARD | 80 TIPTON |
| 35 HUNTINGTON | 81 UNION |
| 36 JACKSON | 82 VANDERBURGH |
| 37 JASPER | 83 VERMILLION |
| 38 JAY | 84 VIGO |
| 39 JEFFERSON | 85 WABASH |
| 40 JENNINGS | 86 WARREN |
| 41 JOHNSON | 87 WARRICK |
| 42 KNOX | 88 WASHINGTON |
| 43 KOSCIUSCO | 89 WAYNE |
| 44 LAGRANGE | 90 WELLS |
| 45 LAKE | 91 WHITE |
| 46 LAPORTE | 92 WHITLEY |