



W-2G and 1099 Filing Requirements

2022 & Prior Tax Years



Revised February 2023

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Administrative Highlights

This guide provides instructions for developers on the differences between the federal specification and the Indiana version of the specification.

Indiana is a participating state in the Combined Federal and State Filing Program and accepts the IRS 1220 format for W-2Gs and 1099s. [See the IRS 1220 booklet.](#)

DOR has only made minor revisions to this guide for clarity. No changes have been made to the 1220 specification layout.

Important General Information

In the Special Data Entries section (position 663-664) Indiana will be capturing the county code associated with the Local Income Tax Withheld (position 735-746).

Electronic Filing and Withholding

Indiana Code 6-3-4-16.5(a) applies to:

- Form W-2 federal income tax withholding statements
- Form W-2G certain gambling winnings
- Form 1099-R distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, or like distributions
- Form WH-3 annual withholding tax reports

Indiana Code 6-3-4-16.5(b) applies to an employer or any person or entity acting on behalf of an employer that files more than 25 withholding statements:

- Form W-2 federal income tax withholding statements
- Form W-2G certain gambling winnings
- Form 1099-R distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, or like distributions

Introduction

This document provides the specifications for filing electronic media with the Indiana Department of Revenue (DOR) for those in which Indiana state or county taxes have been withheld.

[Additional information and resources for bulk filing Indiana taxes are available.](#)

After reviewing this material, any remaining questions regarding the electronic filing of W-2G or 1099 reports [can be emailed to DOR](#).

The filing deadline for a previous year's reporting is Jan. 31 of the current year. If that date falls on a weekend, the filing deadline moves to the following business day.

Extension of Time to File

A request for an extension of time to file (WH-3) must be made prior to the Jan. 31 deadline by submitting approved Form 8809 or a written request. Either can be submitted by one of the following methods:

INTIME

Step 1: [Log in to INTIME](#).

Step 2: Go to the "All Actions" (tab) page.

Step 3: Under "Payment & Returns," select, "File for WH-3 extension."
(This option is only available from Jan. 1 to the filing due date.)

Step 4: Choose the WTH account for which you are submitting the extension of time to file request and click "Next."

Step 5: Upload your approved federal Form 8809 or a written request on the same upload screen (The only accepted file types are .pdf and .doc files)

Postal Service

Withholding Tax Section
P.O. Box 6108
Indianapolis, IN 46206

W-2G and 1099 Download Template Options for INTIME

If a valid file cannot be created, [DOR's e-services portal, INTIME](#), offers the option to download a properly formatted WH-3 .xlsx template to bulk file. To upload your file submission or manually key in your WH-3 via INTIME, follow these steps:

Step 1: [Log in to INTIME](#).

Step 2: Go to the "All Actions" (tab) page.

Step 3: Locate "Manage Payments & Returns" panel.

Step 4: Select the period for which you are filing.

Step 5: Select, "I will be entering them manually," if uploading a template or manually entering data. The option to upload a file is available on this screen. Then click "Next."

Step 6: Manually key in or select, "Import," "Download W-2 Template," or "Download 1099 Template"

Note: Template must be saved in .xlsx format for it to be accepted.

Important Information Regarding Line Length

1220 files are required to have a carriage return/line feed every 750 characters for each line. The file will be rejected if our standards are not followed.

Note: This can be viewed by opening your file in Notepad++ and following these steps:

- Go to menu option "View."
- Go to "Show symbol."
- Select "Show end of line."

Sequence of Records in File

Indiana requires the "T," "A," "B," and "F" records. Others may be included but are not required.

- "T" records identify the Transmitter—must be the first record in the file.
- "A" records identify the Payer making the payments. There may be several in the file.
- "B" records identify the Payee and the amount paid. There is an individual "B" record for each Payee for that Payer.
- "F" records identify the end of transmission records. The final record in each file.

Note: This document provides only deviations the State of Indiana requires from the [federal specifications for the 1220 file format](#).

IRS 1220 Format: Transmitter "T" Record

Position	Field name	Length	Required	Field Description
28	Test Field Indicator	1		For SFTP test files only. Indiana accepts test files only when deemed necessary. Email DOR to request a test file. Enter "T" if it is a test file. Otherwise, enter a blank.
741-750	<i>Blank</i>	10	Y	Enter blanks and carriage return/line feed (CR/LF)

IRS 1220 Format: Transmitter “A” Record

Position	Field name	Length	Required	Field Description	
12-20	Payer TIN	9	Y	Enter the nine-digit taxpayer identification number of payee (SSN, ITIN, ATIN, or EIN). Do not enter hyphens or alpha characters.	
26-27	Type of Return indicates the type of returns used by Indiana Revenue	2	Y	Form	Code
				1099-R	9
				W-2G	W
				1099-G	F
				1099-B	B
				1099-DIV	1
				1099-INT	6
				1099-OID	D
				1099-K	MC
				1099-MISC	A
1099-NEC	NE				
1042-S	FE				
508-750	<i>Blanks</i>	243	Y	Enter blanks and carriage return/line feed (CR/LF).	

IRS 1220 Format: Payee “B” Record 1099-R

Position	Field name	Length	Required	Field Description
11	Type of Taxpayer Identification Number (TIN)	1	Y	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 Appendix C: Taxpayer Identification Number Types.
12-20	Payee’s Taxpayer Identification Number (TIN)	9	Y	Enter the 9-digit taxpayer identification number of the payee (SSN, ITIN, ATIN, or EIN). Do not enter hyphens or alpha characters.
663-664	County Code	2	Y	County Code from Appendix B (County for Local Income Tax Withheld)
665-722	<i>Blank</i>	58		Enter blanks.
723-734	State Income Tax Withheld	12	Y	State Income Tax Withheld, otherwise the payment amount must be right justified, and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	Y	Enter Local Income Tax Withheld, otherwise the payment amount must be right justified, and unused positions must be zero-filled.
747-748	State Code	2	Y	Enter “18” for Indiana.

IRS 1220 Format: Payee “B” Record W-2G

Position	Field name	Length	Required	Field Description
11	Type of Taxpayer Identification Number (TIN)	1	Y	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 Appendix C: Taxpayer Identification Number Types.
12-20	Payee’s Taxpayer Identification Number (TIN)	9	Y	Enter the 9-digit taxpayer identification number of the payee (SSN, ITIN, ATIN, or EIN). Do not enter hyphens or alpha characters.
508-546	<i>Blank</i>	39		Enter blanks.
663-664	County Code	2	Y	County Code from Appendix B (County for Local Income Tax Withheld)
665-722	<i>Blank</i>	58		Enter blanks
723-734	State Income Tax Withheld	12	Y	State Income Tax Withheld, otherwise the payment amount must be right justified, and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	Y	Enter Local Income Tax Withheld, otherwise the payment amount must be right justified, and unused positions must be zero-filled.
747-750	<i>Blank</i>	4	Y	Enter blanks and carriage return/line feed (CR/LF).

IRS 1220 Format: Payee “B” Record 1099-G

Position	Field name	Length	Required	Field Description
11	Type of Taxpayer Identification Number (TIN)	1	Y	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 Appendix C: Taxpayer Identification Number Types.
12-20	Payee’s Taxpayer Identification Number (TIN)	9	Y	Enter the 9-digit taxpayer identification number of the payee (SSN, ITIN, ATIN, or EIN). Do not enter hyphens or alpha characters.
663-664	County Code	2	Y	County Code from Appendix B (County for Local Income Tax Withheld)
665-722	<i>Blank</i>	58		Enter blanks
723-734	State Income Tax Withheld	12	Y	State Income Tax Withheld, otherwise the payment amount must be right justified, and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	Y	Local Income Tax Withheld, otherwise the payment amount must be right justified, and unused positions must be zero-filled.
747-748	State Code	2	Y	Enter “18” for Indiana

IRS 1220 Format: Payee “B” Record 1099-B

Position	Field name	Length	Required	Field Description
11	Type of Taxpayer Identification Number (TIN)	1	Y	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 Appendix C: Taxpayer Identification Number Types.
12-20	Payee’s Taxpayer Identification Number (TIN)	9	Y	Enter the 9-digit taxpayer identification number of the payee (SSN, ITIN, ATIN, or EIN). Do not enter hyphens or alpha characters.
663-664	County Code	2	Y	County Code from Appendix B (County for Local Income Tax Withheld)
665-722	<i>Blank</i>	58		Enter blanks
723-734	State Income Tax Withheld	12	Y	State Income Tax Withheld, otherwise the payment amount must be right justified, and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	Y	Local Income Tax Withheld, otherwise the payment amount must be right justified, and unused positions must be zero-filled.
747-748	State Code	2	Y	Enter “18” for Indiana

IRS 1220 Format: Payee “B” Record 1099-DIV

Position	Field name	Length	Required	Field Description
11	Type of Taxpayer Identification Number (TIN)	1	Y	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:
12-20	Payee’s Taxpayer Identification Number (TIN)	9	Y	Enter the 9-digit taxpayer identification number of the payee (SSN, ITIN, ATIN, or EIN). Do not enter hyphens or alpha characters.
663-664	County Code	2	Y	County Code from Appendix B (County for Local Income Tax Withheld)
665-722	<i>Blank</i>	58		Enter blanks
723-734	State Income Tax Withheld	12	Y	State Income Tax Withheld, otherwise the payment amount must be right justified, and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	Y	Local Income Tax Withheld, otherwise the payment amount must be right justified, and unused positions must be zero-filled.
747-748	State Code	2	Y	Enter “18” for Indiana

IRS 1220 Format: Payee “B” Record 1099-INT

Position	Field name	Length	Required	Field Description
11	Type of Taxpayer Identification Number (TIN)	1	Y	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 Appendix C: Taxpayer Identification Number Types.
12-20	Payee’s Taxpayer Identification Number (TIN)	9	Y	Enter the 9-digit taxpayer identification number of the payee (SSN, ITIN, ATIN, or EIN). Do not enter hyphens or alpha characters.
663-664	County Code	2	Y	County Code from Appendix B (County for Local Income Tax Withheld)
665-722	<i>Blank</i>	58		Enter blanks
723-734	State Income Tax Withheld	12	Y	State Income Tax Withheld, otherwise the payment amount must be right justified, and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	Y	Local Income Tax Withheld, otherwise the payment amount must be right justified, and unused positions must be zero-filled.
747-748	State Code	2	Y	Enter “18” for Indiana

IRS 1220 Format: Payee “B” Record 1099-K

Position	Field name	Length	Required	Field Description
11	Type of Taxpayer Identification Number (TIN)	1	Y	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 Appendix C: Taxpayer Identification Number Types.
12-20	Payee’s Taxpayer Identification Number (TIN)	9	Y	Enter the 9-digit taxpayer identification number of the payee (SSN, ITIN, ATIN, or EIN). Do not enter hyphens or alpha characters.
663-664	County Code	2		County Code from Appendix B (County for Local Income Tax Withheld), otherwise enter blanks
665-722	<i>Blank</i>	58		Enter blanks
723-734	State Income Tax Withheld	12	Y	State Income Tax Withheld, otherwise the payment amount must be right justified, and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	Y	Local Income Tax Withheld, otherwise the payment amount must be right justified, and unused positions must be zero-filled.
747-748	State Code	2	Y	Enter “18” for Indiana

IRS 1220 Format: Payee “B” Record 1099-MISC

Position	Field name	Length	Required	Field Description
11	Type of Taxpayer Identification Number (TIN)	1	Y	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 Appendix C: Taxpayer Identification Number Types.
12-20	Payee’s Taxpayer Identification Number (TIN)	9	Y	Enter the 9-digit taxpayer identification number of the payee (SSN, ITIN, ATIN, or EIN). Do not enter hyphens or alpha characters.
548-662	<i>Blank</i>	115		Enter blanks.
663-664	County Code	2		County Code from Appendix B (County for Local Income Tax Withheld), otherwise enter blanks
665-722	<i>Blank</i>	58		Enter blanks
723-734	State Income Tax Withheld	12	Y	State Income Tax Withheld, otherwise the payment amount must be right justified, and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	Y	Local Income Tax Withheld, otherwise the payment amount must be right justified, and unused positions must be zero-filled.
747-748	State Code	2	Y	Enter “18” for Indiana

IRS 1220 Format: Payee “B” Record 1099-NEC

Position	Field name	Length	Required	Field Description
11	Type of Taxpayer Identification Number (TIN)	1	Y	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 Appendix C: Taxpayer Identification Number Types.
12-20	Payee’s Taxpayer Identification Number (TIN)	9	Y	Enter the 9-digit taxpayer identification number of the payee (SSN, ITIN, ATIN, or EIN). Do not enter hyphens or alpha characters.
723-734	State Income Tax Withheld	12	Y	State Income Tax Withheld, otherwise the payment amount must be right justified, and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	Y	Local Income Tax Withheld, otherwise the payment amount must be right justified, and unused positions must be zero-filled.
747-748	State Code	2	Y	Enter “18” for Indiana
749-750	<i>Blank</i>	2	Y	Enter blanks and carriage return/line feed (CR/LF)

IRS 1220 Format: Payee "B" Record 1042-S

Position	Field name	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 this is 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. Required for corrections only.
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 Identification Number (TIN)	1	Y	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 Appendix C: Taxpayer Identification Number Types.
12-20	Payee's Taxpayer Identification Number (TIN)	9	Y	Enter the 9-digit taxpayer identification number of the payee (SSN, ITIN, ATIN, or EIN). Do not enter hyphens or alpha characters.
21-246	<i>Blank</i>	226		Enter blanks.
247	Foreign Country Indicator	1		Enter "1" if address of payee is in a foreign country, otherwise enter blanks.
248-287	First Payee Name Line	40	Y	Enter name of payee whose TIN is 12-20 of the B record.
288-327	Second Payee Name Line	40	Y	If multiple payees, use for those whose ID is not in 12-20 of the B record.
328-367	<i>Blank</i>	40		Enter blanks.
368-407	Payee Mailing Address	40	Y	Enter mailing address of payee. Left justify and blank fill.
408-447	<i>Blank</i>	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	<i>Blank</i>	1		Enter blanks.
500-507	Record Sequence Number	8	Y	Enter the next sequential number. The first B record would be 00000003. Each B would be the next number.
508-555	<i>Blank</i>	48		Enter blanks.
556	Foreign Account Tax Compliance Act (FATCA) Indicator	1		Enter "1" if there is a FATCA filing requirement, otherwise enter blanks.
557-662	<i>Blank</i>	106		Enter blanks.
663-664	County Code	2		County Code from Appendix B (County for Local Income Tax Withheld), otherwise enter blanks
665-722	<i>Blank</i>	58		Enter blanks.

Position	Field name	Length	Required	Field Description
723-734	State Income Tax Withheld	12	Y	State Income Tax Withheld, otherwise the payment amount must be right justified, and unused positions must be zero-filled.
735-746	Local Income Tax Withheld	12	Y	Local Income Tax Withheld, otherwise the payment amount must be right justified, and unused positions must be zero-filled.
747-748	State Code	2	Y	Enter "18" for Indiana
749-750	<i>Blank</i>	2	Y	Enter blanks and carriage return/line feed (CR/LF)

End of Payer "F" Record

Position	Field name	Length	Required	Field Description
10-49	<i>Blank</i>	40		Enter zeros or blanks
508-750	<i>Blank</i>	243	Y	Enter zeros or blanks and carriage return/line feed (CR/LF)

APPENDIX A: Postal Abbreviations & Numeric Codes

State	Abbreviation	Numeric Code
Alabama	AL	01
Alaska	AK	02
Arizona	AZ	04
Arkansas	AR	05
California	CA	06
Colorado	CO	08
Connecticut	CT	09
Delaware	DE	10
District of Columbia	DC	11
Florida	FL	12
Georgia	GA	13
Hawaii	HI	15
Idaho	ID	16
Illinois	IL	17
Indiana	IN	18
Iowa	IA	19
Kansas	KS	20
Kentucky	KY	21
Louisiana	LA	22
Maine	ME	23
Maryland	MD	24
Massachusetts	MA	25
Michigan	MI	26
Minnesota	MN	27
Mississippi	MS	28
Missouri	MO	29
Montana	MT	30
Nebraska	NE	31
Nevada	NE	32
New Hampshire	NH	33
New jersey	NJ	34
New Mexico	NM	35
New York	NY	36
North Carolina	NC	37
North Dakota	ND	38
Ohio	OH	39
Oklahoma	OK	40
Oregon	OR	41
Pennsylvania	PA	42

State	Abbreviation	Numeric Code
Rhode Island	RI	44
South Carolina	SC	45
Tennessee	TN	47
Texas	TX	48
Utah	UT	49
Vermont	VT	50
Virginia	VA	51
Washington	WA	53
West Virginia	WV	54
Wisconsin	WI	55
Wyoming	WY	56

Territory or Possession	Abbreviation
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 Territory	Abbreviation
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

APPENDIX B: Indiana County Codes

County	Numeric Code
Adams	01
Allen	02
Bartholomew	03
Benton	04
Blackford	05
Boone	06
Brown	07
Carroll	08
Cass	09
Clark	10
Clay	11
Clinton	12
Crawford	13
Daviess	14
Dearborn	15
Decatur	16
Dekalb	17
Delaware	18
Dubois	19
Elkhart	20
Fayette	21
Floyd	22
Fountain	23
Franklin	24
Fulton	25
Gibson	26
Grant	27
Greene	28
Hamilton	29
Hancock	30
Harrison	31

County	Numeric Code
Hendricks	32
Henry	33
Howard	34
Huntington	35
Jackson	36
Jasper	37
Jay	38
Jefferson	39
Jennings	40
Johnson	41
Knox	42
Kosciusko	43
Lagrange	44
Lake	45
Laporte	46
Lawrence	47
Madison	48
Marion	49
Marshall	50
Martin	51
Miami	52
Monroe	53
Montgomery	54
Morgan	55
Newton	56
Noble	57
Ohio	58
Orange	59
Owen	60
Parke	61
Perry	62

County	Numeric Code
Pike	63
Porter	64
Posey	65
Pulaski	66
Putnam	67
Randolph	68
Ripley	69
Rush	70
St. Joseph	71
Scott	72
Shelby	73
Spencer	74
Starke	75
Steuben	76
Sullivan	77
Switzerland	78
Tippecanoe	79
Tipton	80
Union	81
Vanderburgh	82
Vermillion	83
Vigo	84
Wabash	85
Warren	86
Warrick	87
Washington	88
Wayne	89
Wells	90
White	91
Whitley	92

APPENDIX C: Taxpayer Identification Number Types

Taxpayer Identifier	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

