



W-2G and 1099 Filing Requirements

Electronic Taxpayer Service Center



Revised December 2020

Indiana Department of Revenue

Table of Contents

<u>ADMINISTRATIVE HIGHLIGHTS</u>	2
<u>IC 6-3-4-16.5</u>	2
<u>INTRODUCTION</u>	3
<u>EXTENSION OF TIME</u>	3
<u>Sequence of Records in File</u>	4
<u>IRS 1220 FORMAT - T Record</u>	4
<u>IRS 1220 FORMAT - Payer A Record</u>	5
<u>IRS 1220 FORMAT - Payer B Record</u>	6
<u>IRS 1220 FORMAT - Payer "B" Record for W-2G</u>	7
<u>APPENDIX A - POSTAL ABBREVIATIONS AND NUMERIC CODES</u>	8
<u>APPENDIX B - Indiana County Codes</u>	10
<u>APPENDIX C - Example of a sample file</u>	11

ADMINISTRATIVE HIGHLIGHTS

NOTE: Indiana accepts the IRS 1220 format for W-2Gs & 1099s. The IRS 1220 booklet is available on our Web site located at in.gov/dor/business-tax/bulk-filing-your-indiana-business-taxes/.

While Indiana is a participating state in the Combined Federal and State Filing Program, a copy of your returns must still be submitted directly to the state of Indiana..

Important General Information

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

IC 6-3-4-16.5

Electronic filing; withholding

Sec. 16.5.

(a) This section applies to:

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

(b) If an employer or any person or entity acting on behalf of an employer files more than twenty-five (25):

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

Note: WH-18 forms have been replaced by the IN K-1 form which is filed electronically with the appropriate annual form. WH-18 forms will not be accepted for any tax year after 2015.

INTRODUCTION:

This document provides the specifications for filing electronic media with the Indiana Department of Revenue for those in which 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, or 1099 reports please contact the Indiana Department of Revenue, e-mail your questions to Bulkfiler@dor.IN.gov.

January 31 of the current year is the filing deadline for the previous year's reporting. If that date falls on a weekend the filing deadline moves to the following business day. The postmark date is used to determine that the filing is on time.

EXTENSION OF 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
P.O. Box 6108
INDIANAPOLIS, IN 46206

Withholding questions may be directed to Customer Service at 317-232-2240 from 8:00 A.M. to 4:30 P.M., Monday through Friday.

Important Note: 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.

Note: This document provides only deviations the State of Indiana requires from the Federal specifications for the 1220 file format found at irs.gov/pub/irs-pdf/p1220.pdf.

Transmitter “T” Record				
Position	Field Title	Length	Required	Field Description
28	Test Field Indicator	1		Indiana does not accept test files therefore leave blank.

IRS 1220 FORMAT - Payer A Record

Payer "A" Record				
Position	Field Title	Length	Required	Field Description
26-27	<p>Type of Return</p> <p>Indicates the type of returns used by Indiana Revenue</p>	2	Y	<p>Form Code</p> <p>1099-R 9</p> <p>W-2G W</p> <p>1099-G F</p> <p>1099-B B</p> <p>1099-DIV 1</p> <p>1099-INT 6</p> <p>1099-OID D</p> <p>1099-K MC</p> <p>1099-MISC A</p> <p>1099-NEC NE</p> <p>1042-S FE</p>
28-43	<p>Amount Codes</p> <p>*Enter only the Type Codes for the type of return included for this "A" record and for the Revenue use.</p>	16	Y	<p><u>1099</u></p> <p>1 = Gross distribution</p> <p>2 = Taxable amount</p> <p>3 = Capital gain</p> <p>4 = Federal tax withheld</p> <p>5 = Employee contribution or insurance premiums</p> <p>6 = Net unrealized appreciation in employer's securities</p> <p>8 = Other</p> <p>9 = Total employee contributions</p> <p>A = IRA/SEP/SIMPLE distribution or Roth conversion</p> <p>B = Amount allocable to IRR within 5 Years</p> <p>D = Bond Premium on Tax Exempt Bond</p> <p><u>W-2G</u></p> <p>1 = Gross winnings</p> <p>2 = Federal tax withheld</p> <p>7 = Winnings from identical wagers</p>

IRS 1220 FORMAT - Payer B Record

Position	Field Title	Length	Required	Field Description
545-546	Distribution Code	2	Y	If only one code use 545. Code Category 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 E Distribution under Employee Plans Compliance Resolution Systems (EPCRS) F Charitable gift annuity G Direct Rollover H Direct rollover of distribution from a designated Roth account to a Roth account to a Roth IRA J Early Roth distribution K Distribution of IRA Assets Not Having a Readily Available FMV L Loans as distribution N Recharacterized IRA contribution P Excess contributions for prior years Q Qualified Roth distribution R Recharacterized IRA for prior year S Early distribution for Simple IRA T Roth IRA distribution with exception

IRS 1220 FORMAT - Payer "B" Record for W-2 G

Position	Field Title	Length	Required	Field Description
Note: position 663-722 The next 60 positions are Special Data Entries for the states. Indiana uses these fields to capture the county code associated with the Local Income Tax Withheld in position 735-746.				
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	State Code	2		Enter "18" for Indiana.

State totals for Forms 1099 and W-2Gs (Payer K Record)

Position	Field Title	Length	Required	Field Description
500-507	Record Sequence Number	8		Enter next s number. Ri w/leading z field.
707-724	Indiana State Income Tax Withheld	18		Enter Inco withheld. R and zero fill. 2 decimals.
725-742	Indiana Local Income Tax Withheld	18		Enter count withheld. R and zero fill. 2 decimals.

APPENDIX A - POSTAL ABBREVIATIONS AND NUMERIC CODES

STATE	ABBR.	NUM. CODE	STATE	ABBR.	NUM. CODE
ALABAMA	AL	01	MISSOURI	MO	29
ALASKA	AK	02	MONTANA	MT	30
ARIZONA	AZ	04	NEBRASKA	NE	31
ARKANSAS	AR	05	NEVADA	NE	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

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

APPENDIX B – Indiana County Codes

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

