

Publication 1220

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

Tax Year 2019

Volume 4 of 4



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

Field Position	Field Title	Length	General Field Description																												
For a detailed explanation of distribution codes see the Instructions for Forms 1099-R and 5498 . See the chart at the end of this record layout for a diagram of valid combinations of Distribution Codes.			<table><tr><th>Category</th><th>Code</th></tr><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 contracts)</td><td>6</td></tr><tr><td>*Normal distribution</td><td>7</td></tr><tr><td>*Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2019</td><td>8</td></tr><tr><td>Cost of current life insurance protection (premiums paid by a trustee or custodian for current insurance protection)</td><td>9</td></tr><tr><td>May be eligible for 10-year tax option</td><td>A</td></tr><tr><td>Designated Roth account distribution</td><td>B</td></tr><tr><td>Reportable Death Benefits under Section 6050Y(c)</td><td>C</td></tr><tr><td>Annuity payments from nonqualified annuity payments and distributions from life insurance contracts that may be subject to tax under Section 1411</td><td>D</td></tr></table>	Category	Code	*Early distribution, no known exception (in most cases, under age 59½)	1	*Early distribution, exception applies (under age 59½)	2	*Disability	3	*Death	4	*Prohibited transaction	5	Section 1035 exchange (a tax-free exchange of life insurance, annuity, qualified long-term care insurance, or endowment contracts)	6	*Normal distribution	7	*Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2019	8	Cost of current life insurance protection (premiums paid by a trustee or custodian for current insurance protection)	9	May be eligible for 10-year tax option	A	Designated Roth account distribution	B	Reportable Death Benefits under Section 6050Y(c)	C	Annuity payments from nonqualified annuity payments and distributions from life insurance contracts that may be subject to tax under Section 1411	D
	Category	Code																													
	*Early distribution, no known exception (in most cases, under age 59½)	1																													
	*Early distribution, exception applies (under age 59½)	2																													
	*Disability	3																													
	*Death	4																													
	*Prohibited transaction	5																													
	Section 1035 exchange (a tax-free exchange of life insurance, annuity, qualified long-term care insurance, or endowment contracts)	6																													
	*Normal distribution	7																													
	*Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2019	8																													
	Cost of current life insurance protection (premiums paid by a trustee or custodian for current insurance protection)	9																													
	May be eligible for 10-year tax option	A																													
	Designated Roth account distribution	B																													
Reportable Death Benefits under Section 6050Y(c)	C																														
Annuity payments from nonqualified annuity payments and distributions from life insurance contracts that may be subject to tax under Section 1411	D																														

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

Field Position	Field Title	Length	General Field Description																																		
545-546 (continued)	Distribution Code	2	<table><tr><th>Category</th><th>Code</th></tr><tr><td>Distribution under Employee Plans Compliance Resolution System (EPCRS)</td><td>E</td></tr><tr><td>Charitable gift annuity</td><td>F</td></tr><tr><td>Direct rollover and rollover contribution</td><td>G</td></tr><tr><td>Direct rollover of distribution from a designated Roth account to a Roth IRA</td><td>H</td></tr><tr><td>Early distribution from a Roth IRA (This code may be used with a Code 8 or P)</td><td>J</td></tr><tr><td>Distribution of IRA assets not having a readily available FMV</td><td>K</td></tr><tr><td>Loans treated as deemed distributions under Section 72(p)</td><td>L</td></tr><tr><td>Qualified Plan Loan Offsets</td><td>M</td></tr><tr><td>Recharacterized IRA contribution made for 2019</td><td>N</td></tr><tr><td>*Excess contributions plus earnings/excess deferrals taxable for 2018</td><td>P</td></tr><tr><td>Qualified distribution from a Roth IRA. (Distribution from a Roth IRA when the 5-year holding period has been met, and the recipient has reached 59½, has died, or is disabled)</td><td>Q</td></tr><tr><td>Recharacterized IRA contribution made for 2018</td><td>R</td></tr><tr><td>*Early distribution from a SIMPLE IRA in first 2 years no known exceptions</td><td>S</td></tr><tr><td>Roth IRA distribution exception applies because participant has reached 59½, died or is disabled, but it is unknown if the 5-year period has been met</td><td>T</td></tr><tr><td>Distribution from ESOP under Section 404(k)</td><td>U</td></tr><tr><td>Charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements</td><td>W</td></tr></table>	Category	Code	Distribution under Employee Plans Compliance Resolution System (EPCRS)	E	Charitable gift annuity	F	Direct rollover and rollover contribution	G	Direct rollover of distribution from a designated Roth account to a Roth IRA	H	Early distribution from a Roth IRA (This code may be used with a Code 8 or P)	J	Distribution of IRA assets not having a readily available FMV	K	Loans treated as deemed distributions under Section 72(p)	L	Qualified Plan Loan Offsets	M	Recharacterized IRA contribution made for 2019	N	*Excess contributions plus earnings/excess deferrals taxable for 2018	P	Qualified distribution from a Roth IRA. (Distribution from a Roth IRA when the 5-year holding period has been met, and the recipient has reached 59½, has died, or is disabled)	Q	Recharacterized IRA contribution made for 2018	R	*Early distribution from a SIMPLE IRA in first 2 years no known exceptions	S	Roth IRA distribution exception applies because participant has reached 59½, died or is disabled, but it is unknown if the 5-year period has been met	T	Distribution from ESOP under Section 404(k)	U	Charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements	W
			Category	Code																																	
			Distribution under Employee Plans Compliance Resolution System (EPCRS)	E																																	
			Charitable gift annuity	F																																	
			Direct rollover and rollover contribution	G																																	
			Direct rollover of distribution from a designated Roth account to a Roth IRA	H																																	
			Early distribution from a Roth IRA (This code may be used with a Code 8 or P)	J																																	
			Distribution of IRA assets not having a readily available FMV	K																																	
			Loans treated as deemed distributions under Section 72(p)	L																																	
			Qualified Plan Loan Offsets	M																																	
			Recharacterized IRA contribution made for 2019	N																																	
			*Excess contributions plus earnings/excess deferrals taxable for 2018	P																																	
			Qualified distribution from a Roth IRA. (Distribution from a Roth IRA when the 5-year holding period has been met, and the recipient has reached 59½, has died, or is disabled)	Q																																	
			Recharacterized IRA contribution made for 2018	R																																	
			*Early distribution from a SIMPLE IRA in first 2 years no known exceptions	S																																	
			Roth IRA distribution exception applies because participant has reached 59½, died or is disabled, but it is unknown if the 5-year period has been met	T																																	
			Distribution from ESOP under Section 404(k)	U																																	
Charges or payments for purchasing qualified long-term care insurance contracts under combined arrangements	W																																				
*If reporting a traditional IRA, SEP, or SIMPLE distribution or a Roth conversion, use the IRA/SEP/SIMPLE Indicator of “1” (one) in position 548 of the Payee “B” Record. Note: The trustee of the first IRA must report the recharacterization as a distribution on Form 1099-R (and the original contribution and its character on Form 5498).																																					

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

Field Position	Field Title	Length	General Field Description
547	Taxable Amount Not Determined Indicator	1	Enter “1” (one) only if the taxable amount of the payment entered for Payment Amount Field 1 (Gross distribution) of the “B” Record cannot be computed. Otherwise, enter a blank. (If the Taxable Amount Not Determined Indicator is used, enter “0s” [zeros] in Payment Amount Field 2 of the Payee “B” Record.) Please make every effort to compute the taxable amount.
548	IRA/SEP/SIMPLE Indicator	1	Enter “1” (one) for a traditional IRA, SEP, or SIMPLE distribution or Roth conversion. Otherwise, enter a blank. If the IRA/SEP/SIMPLE Indicator is used, enter the amount of the Roth conversion or distribution in Payment Amount Field A of the Payee “B” Record. Do not use the indicator for a distribution from a Roth or for an IRA recharacterization. Note: For Form 1099-R, generally, report the Roth conversion or total amount distributed from a traditional IRA, SEP, or SIMPLE in Payment Amount Field A (traditional IRA/SEP/SIMPLE distribution or Roth conversion), as well as Payment Amount Field 1 (Gross Distribution) of the “B” Record. Refer to Instructions for Forms 1099-R and 5498 for exceptions (Box 2a instructions).
549	Total Distribution Indicator	1	Enter a “1” (one) only if the payment shown for Distribution Amount Code 1 is a total distribution that closed out the account. Otherwise, enter a blank. Note: A total distribution is one or more distributions within one tax year in which the entire balance of the account is distributed. Any distribution that does not meet this definition is not a total distribution.
550-551	Percentage of Total Distribution	2	Use this field when reporting a total distribution to more than one person, such as when a participant is deceased and 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	FATCA Filing Requirement Indicator	1	Enter "1" (one) if there is a FATCA Filing Requirement. Otherwise, enter a blank.
557-564	Date of Payment	8	Enter date of payment in YYYYMMDD format. (for example, January 5, 2019, would be 20190105). Do not enter hyphens or slashes.
565-662	Blank	98	Enter Blanks.

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

Field Position	Field Title	Length	General Field Description
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. 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 zero-filled.
747-748	Combined Federal/ State Code	2	Enter the valid CF/SF code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Enter the valid state code from Part A. Sec. 12, Table 1, Participating States and Codes . Enter blanks for payers or states not participating in this program.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

FORM 1099-R DISTRIBUTION CODE CHART 2019

POSITION 546 X – Denotes valid combinations

POSITION 545		blank	1	2	3	4	5	6	7	8	9	A	B	C	D	E	F	G	H	J	K	L	M	N		P	Q	R	S	T	U	W
	1	X								X			X		X						X	X	X			X						
	2	X								X			X		X						X	X	X			X						
	3	X													X																	
	4	X								X		X	X		X			X	X		X	X	X			X						
	5	X																														
	6	X																														X
	7	X										X	X		X						X	X	X									
	8	X	X	X		X							X							X	X											
	9	X																														
	A				X				X																							
	B	X	X	X		X			X	X								X				X	X			X					X	
	C	X													X																	
	D		X	X	X	X			X					X																		
	E	X																														
	F	X																														
	G	X				X							X								X											
	H	X				X																										
	J	X								X																X						
	K		X	X		X			X	X								X														
	L	X	X	X		X			X				X																			
	M	X	X	X		X			X				X																			
	N	X																														
	P	X	X	X		X							X							X												
	Q	X																														
	R	X																														
	S	X																														
	T	X																														
	U	X											X																			
	W	X						X																								

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

Blank	Distribution Code	Taxable Amount Not Determined Indicator	IRA/SEP/SIMPLE Indicator	Total Distribution Indicator	Percentage of Total Distribution
544	545-546	547	548	549	550-551
First Year of Designated Roth Contribution	FATCA Filing Requirement Indicator	Date of Payment	Blank	Special Data Entries	State Income Tax Withheld
552-555	556	557-564	565-662	663-722	723-734
Local Income Tax Withheld	Combined Federal/State Code	Blank or CR/LF			
735-746	747-748	749-750			

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

Field Position	Field Title	Length	General Field Description
544-546	Blank	3	Enter blanks.
547	Property or Services Indicator	1	Required. Enter “1” (one) if the transferor received or will receive property (other than cash and consideration treated as cash in computing gross proceeds) or services as part of the consideration for the property transferred. Otherwise, enter a blank.
548-555	Date of Closing	8	Required. Enter the closing date in YYYYMMDD format (for example, January 5, 2019, would be 20190105). 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	Foreign Transferor	1	Required. Enter “1” if the transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust). Otherwise, enter a blank.
596-662	Blank	67	Enter blanks.

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

Field Position	Field Title	Length	General Field Description
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. 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	Blank	2	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

Blank	Property or Services Indicator	Date of Closing	Address or Legal Description	Foreign Transferor	Blank
-------	--------------------------------	-----------------	------------------------------	--------------------	-------

544-546

547

548-555

556-594

595

596-662

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

663-722

723-734

735-746

747-748

749-750

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

Field Position	Field Title	Length	General Field Description														
544	Blank	1	Enter blank.														
545	Distribution Code	1	<p>Required. Enter the applicable code from the table below to indicate the type of payment.</p> <table><tr><th>Category</th><th>Code</th></tr><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 of 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 the year of death to a nonspouse beneficiary. (Do not use for a distribution to an estate.)</td><td>6</td></tr></table>	Category	Code	Normal distribution	1	Excess contribution	2	Disability	3	Death distribution other than code 6 (This includes distributions to a spouse, nonspouse, or estate beneficiary in the year of death and to an estate after the year of death.)	4	Prohibited transaction	5	Death distribution after the year of death to a nonspouse beneficiary. (Do not use for a distribution to an estate.)	6
Category	Code																
Normal distribution	1																
Excess contribution	2																
Disability	3																
Death distribution other than code 6 (This includes distributions to a spouse, nonspouse, or estate beneficiary in the year of death and to an estate after the year of death.)	4																
Prohibited transaction	5																
Death distribution after the year of death to a nonspouse beneficiary. (Do not use for a distribution to an estate.)	6																
546	Blank	1	Enter a blank.														
547	Medicare Advantage MSA Indicator	1	Enter “1” (one) if distributions are from a Medicare Advantage MSA. Otherwise, enter a blank.														
548	HSA Indicator	1	Enter “1” (one) if distributions are from a HAS. Otherwise, enter a blank.														
549	Archer MSA Indicator	1	Enter “1” (one) if distributions are from an Archer MSA. Otherwise, enter a blank.														
550-662	Blank	113	Enter blanks.														
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. 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.														

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

Field Position	Field Title	Length	General Field Description
735-746	Local Income Tax Withheld	12	Local income tax withheld is for the convenience of the filers. This information does not need to be reported to the IRS. If not reporting local tax withheld, this field may be used as a continuation of the Special Data Entries Field. The payment amount must be right justified and unused positions must be zero-filled.
747-748	Blank	2	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

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

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

Field Position	Field Title	Length	General Field Description
544-662	Blank	119	Enter blanks.
663-701	Issuers Information	39	Enter Issuer’s contact name.
702-748	Blank	47	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

Blank	Issuers Information	Blank	Blank
544-662	663-701	702-748	749-750

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

Field Position	Field Title	Length	General Field Description
544-546	Blank	3	Enter blanks.
547-554	Date Option Granted	8	Required. Enter the date the option was granted in YYYYMMDD format (for example, January 5, 2019, would be 20190105).
555-562	Date Option Exercised	8	Required. Enter the date the option was exercised in YYYYMMDD format (for example, January 5, 2019, would be 20190105).
563-570	Number of Shares Transferred	8	Required. Enter the number of shares transferred. Report whole numbers only, using standard rounding rules as necessary. Right justify the information and fill unused positions with zeros.
571-574	Blank	4	Enter blanks.
575-614	If Other Than Transferor Information	40	Enter other than transferor information, left justify the information and fill unused positions with blanks.
615-662	Blank	48	Enter blanks.

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

Field Position	Field Title	Length	General Field Description
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. 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	Date Option Granted	Date Option Exercised	Number of Shares Transferred	Blank	If Other Than Transferor Information
544-546	547-554	555-562	563-570	571-574	575-614
Blank	Special Data Entries	Blank	Blank or CR/LF		
615-662	663-722	723-748	749-750		

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

Field Position	Field Title	Length	General Field Description
544-546	Blank	3	Enter blanks.
547-554	Date Option Granted to Transferor	8	Required. Enter the date the option was granted to the transferor in YYYYMMDD format (for example, January 5, 2019, would be 20190105).
555-562	Date Option Exercised by Transferor	8	Required. Enter the date the option was exercised by the transferor YYYYMMDD format (for example, January 5, 2019, would be 20190105).
563-570	Number of Shares Transferred	8	Required. Enter the number of shares transferred. Report whole numbers only, using standard rounding rules as necessary. Right justify the information and fill unused positions with zeros.
571-578	Date Legal Title Transferred by Transferor	8	Required. Enter the date the legal title was transferred by the transferor as YYYYMMDD (for example, January 5, 2019, would be 20190105). Otherwise, enter blanks.
579-662	Blank	84	Enter blanks.

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

Field Position	Field Title	Length	General Field Description
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. Payers should contact the state or local revenue departments for filing requirements. If field is not used, enter blanks.
723-748	Blank	26	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

Payee “B” Record - Record Layout Positions 544-750 for Form 3922

Blank	Date Option Granted to Transferor	Date Option Exercised by Transferor	Number of Shares Transferred	Date Legal Title Transferred by Transferor	Blank
544-546	547-554	555-562	563-570	571-578	579-662
Special Data Entries	Blank	Blank or CR/LF			
663-722	723-748	749-750			

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

Field Position	Field Title	Length	General Field Description
544-546	Blank	3	Enter blanks.
547	IRA Indicator (Individual Retirement Account)	1	Enter “1” (one) if reporting a rollover (Amount Code 2) or Fair Market Value (Amount Code 5) for an IRA. Otherwise, enter a blank.
548	SEP Indicator (Simplified Employee Pension)	1	Enter “1” (one) if reporting a rollover (Amount Code 2) or Fair Market Value (Amount Code 5) for a SEP. Otherwise, enter a blank.
549	SIMPLE Indicator (Savings Incentive Match Plan for Employees)	1	Enter “1” (one) if reporting a rollover (Amount Code 2) or Fair Market Value (Amount Code 5) for a SIMPLE. Otherwise, enter a blank.
550	Roth IRA Indicator	1	Enter “1” (one) if reporting a rollover (Amount Code 2) or Fair Market Value (Amount Code 5) for a Roth IRA. Otherwise, enter a blank.
551	RMD Indicator	1	Enter “1” (one) if reporting RMD for 2020. Otherwise, enter a blank.
552-555	Year of Postponed Contribution	4	Enter the year in YYYY format. Otherwise, enter blanks.

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

Field Position	Field Title	Length	General Field Description												
556-557	Postponed Contribution Code	2	<p>Required, if applicable. Enter the code from the table below. Right justify. Otherwise, enter blanks.</p> <table><tr><th>Category</th><th>Code</th></tr><tr><td>Federally Designated Disaster Area</td><td>FD</td></tr><tr><td>Public Law</td><td>PL</td></tr><tr><td>Executive Order</td><td>EO</td></tr><tr><td>Rollovers of qualified plan loan offset amounts</td><td>PO</td></tr><tr><td>For participants who have certified that the rollover contribution is late because of an error on the part of a financial institution, death, disability, hospitalization, incarceration, restrictions imposed by a foreign country, postal error, or other circumstance listed in Section 3.02(2) of Rev. Proc. 2016-47 or other event beyond the reasonable control of the participant.</td><td>SC</td></tr></table>	Category	Code	Federally Designated Disaster Area	FD	Public Law	PL	Executive Order	EO	Rollovers of qualified plan loan offset amounts	PO	For participants who have certified that the rollover contribution is late because of an error on the part of a financial institution, death, disability, hospitalization, incarceration, restrictions imposed by a foreign country, postal error, or other circumstance listed in Section 3.02(2) of Rev. Proc. 2016-47 or other event beyond the reasonable control of the participant.	SC
Category	Code														
Federally Designated Disaster Area	FD														
Public Law	PL														
Executive Order	EO														
Rollovers of qualified plan loan offset amounts	PO														
For participants who have certified that the rollover contribution is late because of an error on the part of a financial institution, death, disability, hospitalization, incarceration, restrictions imposed by a foreign country, postal error, or other circumstance listed in Section 3.02(2) of Rev. Proc. 2016-47 or other event beyond the reasonable control of the participant.	SC														
558-563	Postponed Contribution Reason	6	<p>Required, if applicable. Enter the federally declared disaster area, public law number or executive order number under which the postponed contribution is being issued. Right justify. Otherwise, enter blanks.</p>												
564-565	Repayment Code	2	<p>Required. Enter the two-character alpha Repayment Code. Right justify. Otherwise, enter blanks.</p> <table><tr><th>Category</th><th>Code</th></tr><tr><td>Qualified Reservist Distribution</td><td>QR</td></tr><tr><td>Federally Designated Disaster Distribution</td><td>DD</td></tr></table>	Category	Code	Qualified Reservist Distribution	QR	Federally Designated Disaster Distribution	DD						
Category	Code														
Qualified Reservist Distribution	QR														
Federally Designated Disaster Distribution	DD														
566-573	RMD Date	8	Enter the date by which the RMD amount must be distributed to avoid the 50% excise tax. Format the date as YYYYMMDD (for example, January 5, 2019, would be 20190105). Otherwise, enter blanks.												
574-575	Codes	2	Equal to one alpha character or two alpha characters or blank. Valid characters are: <ul style="list-style-type: none">Two-character combinations can consist of A, B, C, D, E, F, and G.Valid character H cannot be present with any other characters.												
576-662	Blank	87	Enter Blanks.												

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

Field Position	Field Title	Length	General Field Description
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. 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 code if this payee record is to be forwarded to a state agency as part of the CF/SF Program. Enter the valid state code from Part A, Sec. 12, Table 1, Participating States and Codes . Enter blanks for payers or states not participating in this program.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

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

Blank	IRA Indicator	SEP Indicator	SIMPLE Indicator	Roth IRA Indicator	RMD Indicator
544-546	547	548	549	550	551
Year of Postponed Contribution	Postponed Contribution Code	Postponed Contribution Reason	Repayment Code	RMD Date	Codes
552-555	556-557	558-563	564-565	566-573	574-575
Blank	Special Data Entries	Blank	Combined Federal/State Code	Blank or CR/LF	
576-662	663-722	723-746	747-748	749-750	

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

Field Position	Field Title	Length	General Field Description
544-662	Blank	119	Enter blanks.
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. 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

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

Field Position	Field Title	Length	General Field Description
544-546	Blank	3	Enter blanks.
547	Medicare Advantage MSA Indicator	1	Enter “1” (one) for a Medicare Advantage MSA. Otherwise, enter a blank.
548	HSA Indicator	1	Enter “1” (one) for an HSA. Otherwise, enter a blank.
549	Archer MSA Indicator	1	Enter “1” (one) for an Archer MSA. Otherwise, enter a blank.
550-662	Blank	113	Enter blanks.
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. 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	548	549	550-662	663-722
Blank	Blank or CR/LF				
723-748	749-750				

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

Field Position	Field Title	Length	General Field Description																				
544-546	Blank	3	Enter blanks.																				
547	Type of Wager Code	1	<p>Required. Enter the applicable type of wager code from the table below.</p> <table><tr><th>Category</th><th>Code</th></tr><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 winnings</td><td>9</td></tr></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 winnings	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 winnings	9																						
548-555	Date Won	8	<p>Required. Enter the date of the winning transaction in YYYYMMDD format (for example, January 5, 2019, would be 20190105). 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.																				

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

Field Position	Field Title	Length	General Field Description
601-615	Second ID	15	For other than state lotteries, enter the second identification number of the person receiving the winnings. Otherwise, enter blanks.
616-662	Blank	47	Enter blanks.
663-722	Special Data Entries	60	This portion of the “B” Record may be used to record information for state or local government reporting or for the filer’s own purposes. 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	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	616-662	663-722	723-734
Local Income Tax Withheld	Blank	Blank or CR/LF			
735-746	747-748	749-750			

Sec. 4 End of Payer “C” Record

General Field Descriptions

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 18 positions in length.

Record Name: End of Payer “C” Record

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

Record Name: End of Payer “C” Record (continued)

Field Position	Field Title	Length	General Field Description
500-507	Record Sequence Number	8	Required. Enter the number of the record as it appears within the file. The record sequence number for the “T” Record will always be “1” (one), since it is the first record on the file and the file can have only one “T” Record in a file. Each record, thereafter, must be increased by one in ascending numerical sequence, that is, 2, 3, 4, etc. Right justify numbers with leading zeros in the field. For example, the “T” Record sequence number would appear as “00000001” in the field, the first “A” Record would be “00000002,” the first “B” Record, “00000003,” the second “B” Record, “00000004” and so on until the final record of the file, the “F” Record.
508-748	Blank	241	Enter blanks.
749-750	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

End of 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	

Sec. 5 State Totals "K" Record

General Field Descriptions

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

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

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

This page is intentionally left blank

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

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 (continued)

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

State Totals “K” Record - Record Layout Forms 1099-B, 1099-DIV,
1099-G, 1099-INT, 1099-K, 1099-MISC, 1099-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			

Sec. 6 End of Transmission “F” Record

General Field Descriptions

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.

Field Position	Field Title	Length	General Field Description
1	Record Type	1	Required. Enter “F.”
2-9	Number of “A” Records	8	Enter the total number of 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.

Record Name: End of Transmission “F” Record (continued)

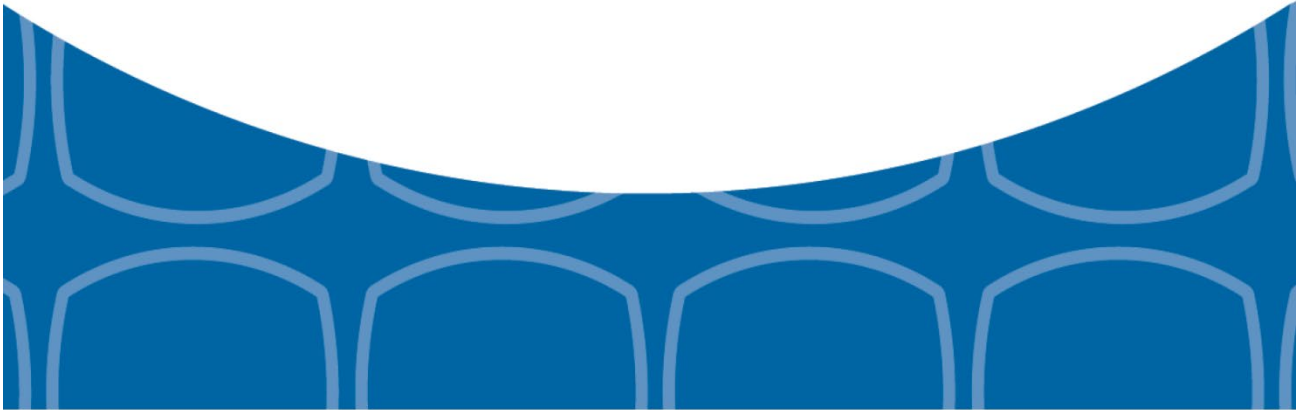
Field Position	Field Title	Length	General Field Description
50-57	Total Number of Payees	8	If this total was entered in the “T” Record, this field may be blank filled. Enter the total number of Payee “B” Records reported in the file. Right justify the information and fill unused positions with zeros.
58-499	Blank	442	Enter blanks.
500-507	Record Sequence Number	8	Required. Enter the number of the record as it appears 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

Part D. | Extension of Time



This page is intentionally left blank

Sec. 1 Extension of Time

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

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

Form W-2 and Form 1099-MISC reporting NEC in Box 7 can only request a non-automatic extension of time and must be filed on paper Form 8809. An automatic 30-day extension is not available. Treasury Decision (TD) 9838.

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

This page is intentionally left blank

Method	How To	Notification
Electronic File Transmission Note: A TCC is required. Refer to Part B. Sec. 1, Application for Filing Information Returns Electronically	A request for an extension of time to file information returns may be filed electronically by transmitting an electronic extension file. Files must be formatted based on the Extension of Time Record Layout. Scanned or PDF documents will not be accepted. Note: This option cannot be used to request non-automatic extensions for Forms W-2, 1099-MISC with NEC, and additional 30-day extensions. Refer to Form 8809 Instructions.	Transmitters requesting an extension of time via an electronic file will receive the file status results online.
Online submission of Extension of Time to File Information Returns	Fill-in Form 8809 may be completed online via the FIRE Production System at https://fire.irs.gov/ . From the Main Menu click “Extension of Time Request” and then click “Fill-in Extension Form.” In order to complete the submission, enter your valid 10-digit PIN. Refer to Part B. Sec. 4, Connecting to FIRE . Note: This option cannot be used to request non-automatic extensions for Forms W-2, 1099-MISC reporting NEC, and additional 30-day extensions. Refer to Form 8809 Instructions.	Forms 8809 completed online receive an instant acknowledgement on screen if forms are completed properly and timely.
Paper submissions of Form 8809, Application for Extension of Time to File Information Returns	Form 8809 (Rev. 11-2018) will be available on https://www.irs.gov/forms-pubs . Note: <ul style="list-style-type: none">Extension requests submitted on an obsolete Form 8809 will not be accepted.Mailing address: Department of the Treasury Internal Revenue Service Ogden, UT 84201-0209Faxing is no longer an option.	Approval letters will not be issued for automatic and additional 30-day extension requests and non-automatic extension requests. Payer/filer will receive incomplete or denial letters when applicable.

This page is intentionally left blank

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

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

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

To create the file used to submit extensions of time via electronic file transmission method, the transmitter must have an active

Transmitter Control Code (TCC) and submit files containing only one TCC.

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

Note: Do not electronically transmit tax year 2019 extension requests before January 10, 2020. If an alert is posted on the FIRE webpage indicating the system is available before then, you may transmit extension requests.

.02 Extension of Time Record Layout

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

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

Record Layout for Extension of Time

Field Position	Field Title	Length	General Field Description
1-5	Transmitter Control Code	5	Required. Enter the five-character alphanumeric Transmitter Control Code (TCC) issued by the IRS. Only one TCC per file is acceptable.
Note: Positions 6 through 187 should contain information about the payer 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. Enter the valid nine-digit EIN or SSN assigned to the payer. Do not enter blanks, hyphens or alpha characters. All zeros, ones, twos, etc., will have the effect of an incorrect TIN. For foreign entities that are not required to have a TIN, this field may be blank; however, the Foreign Entity Indicator in position 187 must be set to "X."
15-54	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. Left justify information and fill unused positions with blanks.
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. Left justify information and fill unused positions with blanks.
135-174	Payer City	40	Required. Enter the payer's city, town, or post office. Left justify information and fill unused positions with blanks.
175-176	Payer State	2	Required. Enter the payer's valid U.S. Postal Service state abbreviation. Refer to Part A. Sec. 13, Table 2. State & U.S. Territory Abbreviations .

Record Layout for Extension of Time (continued)

Field Position	Field Title	Length	General Field Description																		
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. Numeric characters only.																		
186	Document Indicator (See Note)	1	<p>Required. From the table below, enter the appropriate document code that indicates the form for which an extension of time is being requested.</p> <table><tr><th>Document</th><th>Code</th></tr><tr><td>1097-BTC, 1098, 1098-C, 1098-E, 1098-F, 1098-T, 1098-Q, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LTC, 1099-LS, 1099-MISC not reporting NEC (Box 7 is not checked), 1099-OID, 1099-PATR, 1099-Q, 1099-R,1099-S, 1099-SA, 1099-SB, 3921, 3922, or W-2G</td><td>2</td></tr><tr><td>5498</td><td>3</td></tr><tr><td>1042-S</td><td>4</td></tr><tr><td>8027</td><td>5</td></tr><tr><td>5498-SA</td><td>6</td></tr><tr><td>5498-ESA</td><td>7</td></tr><tr><td>1095-B</td><td>8</td></tr><tr><td>1094/1095-C</td><td>9</td></tr></table> <p>Note 1: 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.</p> <p>Note 2: Extension requests for Form 1099-MISC reporting NEC in Box 7 are non-automatic extensions and must be submitted on paper Form 8809.</p>	Document	Code	1097-BTC, 1098, 1098-C, 1098-E, 1098-F, 1098-T, 1098-Q, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LTC, 1099-LS, 1099-MISC not reporting NEC (Box 7 is not checked), 1099-OID, 1099-PATR, 1099-Q, 1099-R,1099-S, 1099-SA, 1099-SB, 3921, 3922, or W-2G	2	5498	3	1042-S	4	8027	5	5498-SA	6	5498-ESA	7	1095-B	8	1094/1095-C	9
Document	Code																				
1097-BTC, 1098, 1098-C, 1098-E, 1098-F, 1098-T, 1098-Q, 1099-A, 1099-B, 1099-C, 1099-CAP, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LTC, 1099-LS, 1099-MISC not reporting NEC (Box 7 is not checked), 1099-OID, 1099-PATR, 1099-Q, 1099-R,1099-S, 1099-SA, 1099-SB, 3921, 3922, or W-2G	2																				
5498	3																				
1042-S	4																				
8027	5																				
5498-SA	6																				
5498-ESA	7																				
1095-B	8																				
1094/1095-C	9																				

Record Layout for Extension of Time (continued)

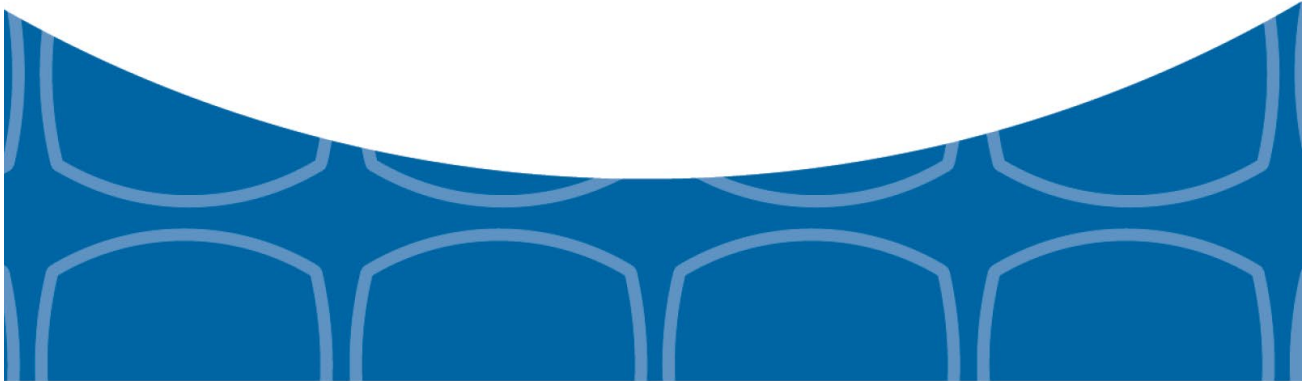
Field Position	Field Title	Length	General Field Description
187	Foreign Entity Indicator	1	Enter “X” if the payer is a foreign entity.
188-198	Blank	11	Enter blanks.
199-200	Blank	2	Enter blanks or carriage return/line feed (CR/LF) characters.

Extension of Time Record Layout

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

This page is intentionally left blank

Part E. | Exhibits



This page is intentionally left blank

Exhibit 1 Name Control

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

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

Individuals																			
<p>A name control for an individual is generally the first four characters of the last name on the information return.</p> <ul style="list-style-type: none">• The name control consists of four alpha and/or numeric characters.• The hyphen (-) or a blank space are the only special characters allowed in the name control. These characters cannot be in the first position of the name control.• The name control can have less, but no more than four characters. Blanks may be present only as the last three positions of the name control.• If an individual has a hyphenated last name, the name control is the first four characters from the first of the two last names.• For joint returns, regardless of whether the payees use the same or different last names, the name control is the first four characters of the primary payee’s last name.																			
<table><tr><th colspan="2">Examples – Individuals</th></tr><tr><th>Name</th><th>Name Control</th></tr><tr><td>Ralph <u>Teak</u></td><td>TEAK</td></tr><tr><td>Dorothy <u>Willow</u></td><td>WILL</td></tr><tr><td>Joe <u>McCedar</u></td><td>MCCE</td></tr><tr><td>Brandy <u>Cedar</u>-Hawthorn</td><td>CEDA</td></tr><tr><td>Victoria <u>Windsor</u>-Maple</td><td>WIND</td></tr><tr><td>Joseph <u>Ash</u> & Linda Birch</td><td>ASH</td></tr><tr><td>Edward & Joan <u>Maple</u></td><td>MAPL</td></tr></table>		Examples – Individuals		Name	Name Control	Ralph <u>Teak</u>	TEAK	Dorothy <u>Willow</u>	WILL	Joe <u>McCedar</u>	MCCE	Brandy <u>Cedar</u> -Hawthorn	CEDA	Victoria <u>Windsor</u> -Maple	WIND	Joseph <u>Ash</u> & Linda Birch	ASH	Edward & Joan <u>Maple</u>	MAPL
Examples – Individuals																			
Name	Name Control																		
Ralph <u>Teak</u>	TEAK																		
Dorothy <u>Willow</u>	WILL																		
Joe <u>McCedar</u>	MCCE																		
Brandy <u>Cedar</u> -Hawthorn	CEDA																		
Victoria <u>Windsor</u> -Maple	WIND																		
Joseph <u>Ash</u> & Linda Birch	ASH																		
Edward & Joan <u>Maple</u>	MAPL																		

Sole Proprietor		
<ul style="list-style-type: none">A sole proprietor must always use his/her individual name as the legal name of the business for IRS purposes.The name control consists of four alpha and/or numeric characters.The name control can have less, but no more than four characters.The hyphen (-) or a blank space are the only special characters allowed in the name control. These characters cannot be in the first position of the name control.When the taxpayer has a true name and a trade name, the name control is the first four characters of the individual's last name.When an individual's two last names are hyphenated, the name control is the first four characters of the first last name.		
Examples – Sole Proprietor		
Name	Name Control	Comment
Arthur P. Aspen Trade Name: Sunshine Restaurant	ASPE	The name control for a sole proprietor's name is the first four significant characters of the last name.
Maiden Name: Jane Smith Married Name: Jane Smith Jones	JONE	When two last names are used but are not hyphenated, the name control is the first four characters of the second last name.
Jane Smith-Jones	SMIT	
Elena de la Rosa	DELA	The Spanish phrases "de", "De", "del", and "de la" are part of the name control.
Juan Garza Morales	GARZ	For Spanish names, when an individual has two last names, the name control is the first four characters of the first last name.
Maria Lopez Moreno	LOPE	
Sunny Ming Lo	LO	For last names that have only two letters the last two spaces will be "blank." Blanks may be present only as the last three positions of the name control.
Kim Van Nguyen	NGUY	Vietnamese names will often have a middle name of Van (male) or Thi (female).

Partnerships																			
<p>The name control for a partnership will usually result in the following order of selection:</p> <ol style="list-style-type: none">1. For businesses “doing business as” (dba) or with a trade name, use the first four characters of the dba or trade name.2. If there is no business or trade name, use the first four characters of the partnership name (even if it is an individual’s name, such as in a law firm partnership).3. Online receipt of EINs generates separate rules for the name control of partnerships.4. Whether received online or via paper, if the first word is “The,” disregard it unless it is followed by only one other word.5. If the EIN was assigned online (the EIN will begin with one of the following two digits: 20, 26, 27, or 45), then the name control for a partnership is developed using the first four characters of the primary name line.6. If the first two digits of the EIN are other than 20, 26, 27, or 45, the name control for a partnership results from the trade or business name of the partnership. If there is no trade or business name, a name control results from the first four letters of a partnership name. In the case of a list of partners followed by the word partnership or an abbreviation thereof, use the last name of the first partner on the original Form SS-4, Application for Employer Identification Number.																			
<table><tr><th colspan="2">Examples – Partnerships</th></tr><tr><th>Name</th><th>Name Control</th></tr><tr><td>Rosie’s Restaurant</td><td>ROSI</td></tr><tr><td>Burgandy_Olive & Cobalt_Ptrs</td><td>BURG</td></tr><tr><td>The Hemlock</td><td>THEH</td></tr><tr><td>John Willow and James Oak Partnership (EIN assigned online)</td><td>JOHN</td></tr><tr><td>A.S. Green_(The) Oak Tree</td><td>OAKT</td></tr><tr><td>K.L. Black & O. H. Brown</td><td>BLAC</td></tr><tr><td>Bob Orange and Carol Black_ et al. Prs. Dba The Merry Go Round</td><td>MERR</td></tr></table>		Examples – Partnerships		Name	Name Control	Rosie’s Restaurant	ROSI	Burgandy_Olive & Cobalt_Ptrs	BURG	The Hemlock	THEH	John Willow and James Oak Partnership (EIN assigned online)	JOHN	A.S. Green_(The) Oak Tree	OAKT	K.L. Black & O. H. Brown	BLAC	Bob Orange and Carol Black_ et al. Prs. Dba The Merry Go Round	MERR
Examples – Partnerships																			
Name	Name Control																		
Rosie’s Restaurant	ROSI																		
Burgandy_Olive & Cobalt_Ptrs	BURG																		
The Hemlock	THEH																		
John Willow and James Oak Partnership (EIN assigned online)	JOHN																		
A.S. Green_(The) Oak Tree	OAKT																		
K.L. Black & O. H. Brown	BLAC																		
Bob Orange and Carol Black_ et al. Prs. Dba The Merry Go Round	MERR																		

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

Estates, Trusts, and Fiduciaries	
<p>The name control for estates is the first four characters of the last name of the decedent. The last name of the decedent must have the word “Estate” after the first four characters in the primary name line.</p> <p>The name control for trusts and fiduciaries results in the following:</p> <ol style="list-style-type: none">1. Name controls for individual trusts are created from the first four characters of the individual’s last name.2. For corporations set up as trusts, use the first four characters of the corporate name.3. There are separate rules for the name control of trusts, depending on whether the EIN is an online assignment.4. If the EIN is assigned online (the EIN will begin with one of the following two digits: 20, 26, 27, or 45), then the name control is developed using the first four characters of the first name on the primary name line. Note: The online EIN application will begin assigning the first two digits of 46 and 47 in the future. Ignore leading phrases such as “Trust for” or “Irrevocable Trust.”5. If the first two digits of the EIN are other than 20, 26, 27, or 45, (46 and 47, in the future) then the name control for a trust or fiduciary account results from the name of the person in whose name the trust or fiduciary account is established.	
Examples - Estates, Trusts, and Fiduciaries	
Name	Name Control
Howard J. Smith Dec’d Howard J Smith, Estate	SMIT
Howard J. Smith Dec’d Howard J Smith, Estate (EIN assigned online)	HOWA
Michael T Azalea Revocable Trust Michael T Azalea Rvoc Tr	AZAL
Sunflower Company Employee Benefit Trust Sunflower Company Employee Benefit Trust	SUNF
Jonathan Periwinkle Memory Church Irrevocable Trust (EIN assigned online)	PERI
Trust for the benefit of Bob Jones (EIN assigned online)	BOBJ
Trust for the benefit of Bob Jones	JONE

Other Organizations											
Compliance with the following will facilitate the computer programs in identifying the correct name control:											
<div><div>1. The only organization, which you will always abbreviate, is Parent Teachers Association (PTA). The name control will be “PTA” plus the first letter of the name of the state in which the PTA is located.</div><div>2. The name control for a local or post number is the first four characters of the national title.</div><div>3. Use the name control of the national organization name if there is a Group Exemption Number (GEN).</div><div>4. For churches and their subordinates (for example nursing homes, hospitals), the name control consists of the first four characters of the legal name of the church or subordinate.</div><div>5. If the organization’s name indicates a political organization, use the individual’s name as the name control.</div><div>6. The words Kabushiki Kaisha or Gaisha are the Japanese translation of the words “stock company” or “corporation.” Therefore, if these words appear in a name line, these words would move to the end of the name where the word corporation” would normally appear.</div></div>											
Examples - Other Organizations											
<table><tr><th>Name</th><th>Name Control</th></tr><tr><td>Parent Teachers Association Congress of Georgia</td><td>PTAG</td></tr><tr><td>Church of All</td><td>CHUR</td></tr><tr><td>Committee to Elect Patrick Dole:</td><td>PATR</td></tr><tr><td>Green Door Kabushik Kaisha</td><td>GREE</td></tr></table>	Name	Name Control	Parent Teachers Association Congress of Georgia	PTAG	Church of All	CHUR	Committee to Elect Patrick Dole:	PATR	Green Door Kabushik Kaisha	GREE	
Name	Name Control										
Parent Teachers Association Congress of Georgia	PTAG										
Church of All	CHUR										
Committee to Elect Patrick Dole:	PATR										
Green Door Kabushik Kaisha	GREE										

Exhibit 2 Publication 1220 Tax Year 2019 Revision Updates

Date	Location	Update
		No update.

This page is intentionally left blank