

# Instructions for Submitting Forms 1099 and W-2G Tax Year 2015

(Income from 1-1-2015 to 12-31-2015)

## Introduction

This Publication contains the specifications and instructions for electronically filing original copies of Forms 1099 and W-2G with Maine Revenue Services (MRS). These file specifications must be followed unless deviations have been specifically granted in writing by MRS. If you need additional information or have questions, please contact one of the administrative contacts listed on the last page.

**Forms 1099 and W-2G files will be submitted using the Maine Employers Electronic Tax Reporting System (MEETRS). See “Submitting Files” below for more information about MEETRS.**

## New for 2015

- File changes per Publication 1220. There are no changes specific to Maine filing for tax year 2015.

## Payers Required to Submit Forms 1099 and W-2G Electronically

**1099 Forms Other Than Form 1099G.** A payer required to file with the IRS 250 or more of any one of the 1099 forms listed below other than Form 1099G, and any payer who files less than 250 1099 forms, but did not report payee withholding information as required with their Maine Quarterly return (Form 941ME), must electronically file those Forms 1099 that include Maine withholding directly with Maine Revenue Services. Only 1099 Forms that include Maine withholding are required to be included in the file; 1099 Forms that have no withholding can be included, but will be ignored. Therefore, there may be cases where a file contains fewer than 250 payee records. A payer that had no Maine withholding for the calendar year is not required to file Forms 1099 with Maine Revenue Services.

Payers required to furnish fewer than 250 1099 Forms may elect to file Forms 1099 electronically either directly with MRS or by participating in the Combined Federal/State Filing Program. The combined filing program allows the payer or its agent to include state data in the 1099 information returns filed electronically with the IRS and authorizes the release of this information to the applicable state involved. State information on Forms 1099 should not be submitted to both the IRS (under the combined filing program) and directly to MRS, as doing so will cause duplicate filings. See IRS Publication 1220 for more information about the combined filing program.

**1099G Forms.** A government entity required to file 250 or more Forms 1099G with the IRS must electronically file all Forms 1099G directly with MRS, regardless of the amount of withholding.

**W-2G Forms.** A payer who is licensed to conduct pari-mutuel wagering pursuant to 8 M.R.S.A. §§271 or 275-D , or who is licensed to operate a slot machine pursuant to 8 M.R.S.A. chapter 31, subchapter 2 must electronically file all Forms W-2G directly with MRS, regardless of the number of forms or amount of withholding.

The due date for forms 1099 / W2-G filed electronically is March 31<sup>st</sup>, 2015; Maine does not process forms 1099 / W2-G filed on magnetic media or paper. Only the following forms are required. Payment information from other forms should be excluded to improve system efficiency, and will be ignored if included.

- Form 1099-DIV Dividends and Distributions
- Form 1099-B Proceeds From Broker and Barter Exchange Transactions
- Form 1099-G Certain Government Payments
- Form 1099-INT Interest Income
- Form 1099-MISC Miscellaneous Income
- Form 1099-OID Original Issue Discount
- Form 1099-PATR Taxable Distributions Received From Cooperatives
- Form 1099-R Distributions from Pensions, Annuities, Retirement, IRAs, etc.
- Form W-2G Certain Gambling Winnings

**Note:** Form W-2G cannot be filed through the Combined Federal/State Filing Program.

### **Submitting Files**

Files must be submitted electronically via the Maine Employers Electronic Reporting System (MEETRS) on the MRS web site at:

<http://www.maine.gov/revenue/netfile/gateway2.htm>. Upon successful transmission of the file, a confirmation number will be displayed. It is suggested that the confirmation number be saved for future reference if needed. If there are data errors or other problems, the file will be rejected with an error message providing you with the reason and location of the error. Electronic files may be tested with the MEETRS application by selecting the Validate Only choice. The filing deadline for electronic submission of 1099 and W-2G files to MRS is the same as IRS, which is generally March 31 of the following calendar year. If this day falls on a weekend or holiday, the filing deadline is the next business day.

## 2015 Form 1099 and W-2G File Data Standards

MRS requires completed T, A, B, and F records using the record layout and field definitions suggested by the IRS (see IRS Pub 1220). All filers submitting files directly to MRS should include T, A, and F records populated according to the IRS specifications, as described below (with M.R.S. requirements highlighted where they differ from the I.R.S. requirements), and the 'B' record completed to the following specifications. All other fields and records not mentioned here may be included; however, they will be ignored.

### Electronic Filing Requirements

#### Basic Requirements

- Data should be uploaded electronically using the MEETRS specifications format.
- Compressed files are not accepted.
- Data files must be in text format with .txt extension.
- Each record must end with a carriage return line feed (CRLF).
- Each record must be 750 characters.
- Each file should contain data for only one year. Multiple years will be rejected.
- Only ASCII files (American Standard Code for Information Interchange) will be accepted.
- Employee SSN in B record field 12-20 cannot be truncated.

#### ASCII Character Set

- American Standard Code for Information Interchange (ASCII) will be accepted. Appendix A contains a table of the ASCII Character Set.
- All character data will be treated as uppercase.

#### Logical Record Length

- Each record must be a uniform length of 750 characters. Logical records MUST NOT be prefixed by record descriptor words or block descriptor words.

#### Delimiters

- Each record must be terminated by any one of a line feed ('\n'), a carriage return ('\r'), or a carriage return followed immediately by a linefeed.
- The ASCII-1 hexadecimal value for the carriage return character is 0D (zero and letter D); the ASCII-1 hexadecimal value for the line feed is 0A (zero and letter A). The ASCII-1 decimal values for the two characters are 13 and 10, respectively.

- DO NOT place a record delimiter before the first record of the file.
- DO NOT place more than one record delimiter (i.e., more than one carriage return/line-feed combination) following a record.
- DO NOT place record delimiters after a field within a record.

## Record Layout

**T-Record** – column 1 = ‘T’

|                         |                                 |                                   |   |
|-------------------------|---------------------------------|-----------------------------------|---|
| T-record column 2-5     | Payment Year                    | Must be 2015                      | Prior year forms are not accepted; must match year on MEETRS ‘Specify a File Name’ screen |
| T-record column 6       | Not required                    | Not required                      | Enter blanks or fill fields per IRS Pub 1220; MRS will ignore                             |
| T-record column 7-15    | Transmitter’s TIN               | Numeric.                          | 9-digit Taxpayer Identification Number (TIN). Do not enter hyphens or alpha characters    |
| T-record column 16-27   | Not required                    | Not required                      | Enter blanks or fill fields per IRS Pub 1220; MRS will ignore                             |
| T-record column 28      | Test File Indicator             | Must be ‘T’ or blank              | Test files will validate only, MRS will not write test data                               |
| T-record column 29      | Not required                    | Not required                      | Enter blanks or fill fields per IRS Pub 1220; MRS will ignore                             |
| T-record column 30-69   | Transmitter Name                | Left-justify and fill with blanks |   |
| T-record column 70-109  | Transmitter Name (Continuation) | Left-justify and fill with blanks |   |
| T-record column 110-303 |                                 | Multiple fields                   | Enter blanks or fill fields per IRS Pub 1220; MRS will ignore                             |

|                            |   |  |  |
|----------------------------|---|--|--|
| T-record column<br>304-343 | Contact Name                            | Left-justify and fill<br>with blanks                   | Name of person to<br>contact if<br>transmission<br>problems            |
| T-record column<br>344-358 | Contact Telephone<br>Number & Extension | Omit hyphens. Left-<br>justify and fill with<br>blanks | Telephone number of<br>person to contact. For<br>example, 2076241234   |
| T-record column<br>359-408 | Contact Email<br>Address                | Left-justify and fill<br>with blanks                   | E-mail address of<br>person to contact                                 |
| T-record column<br>409-750 | Not required                            | Multiple fields  | Enter blanks or fill<br>fields per IRS Pub<br>1220; MRS will<br>ignore |

**A-Record** – column 1 = ‘A’

|                          |  |               |   |
|--------------------------|--|---------------|---|
| A-record column 2-<br>5  | Payment Year                                       | Must be 2015  | Prior year forms are<br>not accepted; must<br>match year on<br>MEETRS ‘Specify a<br>File Name’ screen   |
| A-record column 6        | Combined<br>Federal/State Filer                    | Must be blank | File should be<br>submitted directly<br>with Maine Revenue<br>Services only; do not<br>submit file through<br>the Fed/State<br>combined filing<br>program |
| A-record column 7-<br>11 | Not required                                       | Not required  | Enter blanks or fill<br>fields per IRS Pub<br>1220; MRS will<br>ignore  |
| A-record column<br>12-20 | Payer’s Taxpayer<br>Identification Number<br>(TIN) | Numeric.      | Valid 9-digit<br>Taxpayer<br>Identification Number<br>(TIN) assigned to the<br>Payer. Do not enter<br>hyphens or alpha<br>characters                      |

|                         |                          |   |   |
|-------------------------|--------------------------|---|---|
| A-record column 21-24   | Payer Name Control       | Not required  | Enter blanks or fill fields per IRS Pub 1220; MRS will ignore         |
| A-record column 25      | Last Filing Indicator    | Not required  | Enter blanks or fill fields per IRS Pub 1220; MRS will ignore         |
| A-record column 26-27   | Type of Return           | Only form types 1, B, F, 6, A, D, 7, 9, and W will be read. | All other form codes should be excluded from file and will be ignored |
| A-record column 28-43   | Amount codes             |   | Enter per IRS Publication 1220  |
| A-record column 44-51   | Blank                    | Not required  | Enter blanks or fill fields per IRS Pub 1220; MRS will ignore         |
| A-record column 52      | Foreign Entity Indicator |   | Enter per IRS Publication 1220  |
| A-record column 53-92   | First Payer Name Line    | Left-justify and fill with blanks                           | Name of Payer with TIN in column 12-20                                |
| A-record column 93-132  | Second Payer Name Line   | Left-justify and fill with blanks                           | Optional; may be blank  |
| A-record column 133-750 | Not required             | Not required  | Enter blanks or fill fields per IRS Pub 1220; MRS will ignore         |

**Populate the B Record as follows: column 1 = 'B'**

|                              |   |                    |   |
|------------------------------|---|--------------------|---|
| B-record, column<br>2 – 5    | Payment Year  | Must enter 2015    | Prior year forms are not accepted; must match year on MEETRS 'Specify a File Name' screen             |
| B-record, column<br>6        | Corrected Return Indicator                            | Must be blank      | Maine does not accept Corrected form 1099   |
| B-record, column<br>7 – 10   | Name Control  | Alphanumeric       | Should match first 4 characters of Payee name in fields 248-287                                       |
| B-record, column<br>11       | Type of TIN   | Must be '1' or '2' | '1' is Fed EIN '2' is SSN, ITIN, or ATIN; all others will be rejected                                 |
| B-record, column<br>12 – 20  | Payee TIN   | Numeric            | Do not enter hyphens or alpha characters. Do not truncate. If the TIN is not available, enter blanks. |
| B-record, column<br>21 – 40  | Payer's Account Number for payee                      | Alphanumeric       | Required if submitting more than one information return of the same type for the same payee           |
| B-record, column<br>41 – 44  | Payer's Office Code                                   | Alphanumeric       | Enter the office code of the payer, otherwise enter blanks. Special characters not allowed            |
| B-record, column<br>45 – 54  | Blank.  | Enter blanks       | Enter blanks or fill fields per IRS Pub 1220; MRS will ignore   |
| *B-record, column<br>55 – 66 | Payment Amount 1.<br><b>If not used, enter zeros.</b> | Numeric            | Last two digits represent cents. Do not enter decimal or alpha characters                             |

|                                |   |         |  |
|--------------------------------|---|---------|--|
|                                |   |         |  |
| *B-record, column<br>67 – 78   | Payment Amount 2.<br><b>If not used, enter<br/>zeros.</b>         | Numeric | Last two digits<br>represent cents. Do<br>not enter decimal or<br>alpha characters |
| *B-record, column<br>79 – 90   | Payment Amount 3.<br><b>If not used, enter<br/>zeros.</b>         | Numeric | Last two digits<br>represent cents. Do<br>not enter decimal or<br>alpha characters |
| *B-record, column<br>91 – 102  | Payment Amount 4.<br><b>If not used, enter<br/>zeros.</b>         | Numeric | Last two digits<br>represent cents. Do<br>not enter decimal or<br>alpha characters |
| *B-record, column<br>103 – 114 | Payment Amount 5.<br><b>If not used, enter<br/>zeros.</b>         | Numeric | Last two digits<br>represent cents. Do<br>not enter decimal or<br>alpha characters |
| *B-record, column<br>115 – 126 | Payment Amount 6.<br><b>If not used, enter<br/>zeros.</b>         | Numeric | Last two digits<br>represent cents. Do<br>not enter decimal or<br>alpha characters |
| *B-record, column<br>127 – 138 | Payment Amount 7.<br><b>If not used, enter<br/>zeros.</b>         | Numeric | Last two digits<br>represent cents. Do<br>not enter decimal or<br>alpha characters |
| *B-record, column<br>139 – 150 | Payment Amount 8.<br><b>If not used, enter<br/>zeros.</b>         | Numeric | Last two digits<br>represent cents. Do<br>not enter decimal or<br>alpha characters |
| *B-record, column<br>151 – 162 | Payment Amount <b>9</b> .<br><b>If not used, enter<br/>zeros.</b> | Numeric | Last two digits<br>represent cents. Do<br>not enter decimal or<br>alpha characters |
| *B-record, column<br>163 – 174 | Payment Amount A.<br><b>If not used, enter<br/>zeros.</b>         | Numeric | Last two digits<br>represent cents. Do<br>not enter decimal or<br>alpha characters |
| *B-record, column<br>175 – 186 | Payment Amount B.<br><b>If not used, enter<br/>zeros.</b>         | Numeric | Last two digits<br>represent cents. Do<br>not enter decimal or<br>alpha characters |
| *B-record, column              | Payment Amount C.   | Numeric | Last two digits  |

|                             |   |                    |   |
|-----------------------------|---|--------------------|---|
| 187 – 198                   | <b>If not used, enter zeros.</b>                      |                    | represent cents. Do not enter decimal or alpha characters                 |
| *B-record, column 199 – 210 | Payment Amount D.<br><b>If not used, enter zeros.</b> | Numeric            | Last two digits represent cents. Do not enter decimal or alpha characters |
| *B-record, column 211 – 222 | Payment Amount E.<br><b>If not used, enter zeros.</b> | Numeric            | Last two digits represent cents. Do not enter decimal or alpha characters |
| *B-record, column 223 – 234 | Payment Amount F.<br><b>If not used, enter zeros.</b> | Numeric            | Last two digits represent cents. Do not enter decimal or alpha characters |
| *B-record, column 235 – 246 | Payment Amount G.<br><b>If not used, enter zeros.</b> | Numeric            | Last two digits represent cents. Do not enter decimal or alpha characters |
| B-record, column 247        | Foreign Country Indicator                             | Enter '1' or blank | Other data entered will be ignored  |
| B-record, column 248 – 287  | First Payee Name Line                                 | Alphanumeric       | Left justify and fill with blanks; Special characters not allowed         |
| B-record, column 288 – 327  | Second Payee Name Line                                | Alphanumeric       | Left justify and fill with blanks; optional – may be blank                |
| B-record, column 328-367    | Not required  | Not required       | Enter blanks or fill per IRS Publication 1220; MRS will ignore            |
| B-record, column 368 – 407  | Payee Street Address                                  | Alphanumeric       | Special characters not allowed  |
| B-record, column 408-447    | Not required  | Not required       | Enter blanks or fill per IRS Pub 1220; MRS will ignore                    |
| B-record, column 448 – 487  | Payee City  | Alphanumeric       | Left justify and fill with blanks Special characters not allowed          |

|                               |  |   |   |
|-------------------------------|--|---|---|
| B-record, column<br>488 – 489 | Payee State  | Enter two character<br>state postal<br>abbreviation | Must be valid postal<br>abbreviation per IRS<br>Publication 1220  |
| B-record, column<br>490 – 498 | Payee Zip Code   | Numeric   | Left justify and fill<br>with blanks if only<br>first 5 digits of zip<br>code are known   |
| B-record, column<br>499-722   | Not required   | Not required  | Enter blanks or fill<br>per IRS Pub 1220;<br>MRS will ignore  |
| B-record, column<br>723 – 734 | Payee Maine Income<br>Tax Withheld   | Numeric   | Right justify and zero<br>fill. The rightmost 2<br>digits represent cents.  |
| B-record column<br>735-746    | Not required   | Not required  | Enter blanks or fill<br>per IRS Pub 1220;<br>MRS will ignore  |
| B-record, column<br>747 – 748 | Enter 23 for all<br>Maine payees. W-2G<br>filers enter 23 if the<br>winnings in Box 1<br>resulted from a wager<br>that occurred in<br>Maine. | Numeric   | All entries other than<br>'23' will be ignored;<br>there must be at least<br>one Maine payee or<br>the file will be<br>rejected |
| B-record, column<br>749-750   |  | Blank   | Enter blanks or<br>carriage return/line<br>feed (CR/LF)<br>characters   |

**F-Record** – column 1 = ‘F’

|                        |  |              |   |
|------------------------|--|--------------|---|
| F-record, column 2-9   | Number of A records                      | Numeric      | Must equal total number of A records in file; otherwise file will be rejected   |
| F-record column 10-30  | Not required                             | Not required | Enter blanks or fill fields per IRS Pub 1220; MRS will ignore.  |
| F-record column 31-49  | Total Maine Withholding reported in file | Numeric      | Must equal total of Maine withholding reported in B records columns 723-734. Right justify and zero fill. The rightmost 2 digits represent cents. |
| F-record, column 50-57 | Total number of Payees                   | Numeric      | Must equal total number of B records in file; otherwise file will be rejected.  |
| F-record 58-750        | Not required                             | Not required | Enter blanks or fill fields per IRS Pub 1220; MRS will ignore.  |

**Note: You may leave C-Records and K-Records in the file (they will be ignored), but the upload will be more efficient if you remove them from the file before uploading.**

**Administrative Contacts:**

[Withholding.tax@maine.gov](mailto:Withholding.tax@maine.gov)

(207) 626-8475 select option 1, then option 4

## Appendix A - Acceptable ASCII-1Character Set

The following chart contains the character set that can be directly read or translated. The translations are shown character for character; i.e., unpacked. The chart does not show every character, just the most commonly used ones. See [www.lookuptables.com](http://www.lookuptables.com).

| Char                 | Hex | Dec |
|----------------------|-----|-----|
| +O                   |     |     |
| A                    | 65  | 41  |
| B                    | 66  | 42  |
| C                    | 67  | 43  |
| D                    | 68  | 44  |
| E                    | 69  | 45  |
| F                    | 70  | 46  |
| G                    | 71  | 47  |
| H                    | 72  | 48  |
| I                    | 73  | 49  |
| J                    | 74  | 4A  |
| K                    | 75  | 4B  |
| L                    | 76  | 4C  |
| M                    | 77  | 4D  |
| N                    | 78  | 4E  |
| O                    | 79  | 4F  |
| P                    | 80  | 50  |
| Q                    | 81  | 51  |
| R                    | 82  | 52  |
| S                    | 83  | 53  |
| T                    | 84  | 54  |
| U                    | 85  | 55  |
| V                    | 86  | 56  |
| W                    | 87  | 57  |
| X                    | 88  | 58  |
| Y                    | 89  | 59  |
| Z                    | 90  | 5A  |
| 0                    | 48  | 30  |
| 1                    | 49  | 31  |
| 2                    | 50  | 32  |
| 3                    | 51  | 33  |
| 4                    | 52  | 34  |
| 5                    | 53  | 35  |
| 6                    | 54  | 36  |
| 7                    | 55  | 37  |
| 8                    | 56  | 38  |
| 9                    | 57  | 39  |
| Blank                | 32  | 20  |
| - (Hyphen)           | 39  | 27  |
| ' (Apostrophe)       | 45  | 2D  |
| CR (carriage return) | 0D  | 13  |