

**Idaho State Tax Commission  
Electronic Information Return 1099  
Reporting Manual**

October 11, 2012



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## **2012 Information Returns (1097, 1098, 1099, 3921, 3922, 5498, 8935, and W2G from here on referred to as information returns) Electronic Filing Information for Idaho**

### **NEW FOR 2012**

Update Tax Period in Payer C RV record position 533-538 to 122012 (unless filing for a prior period)

### **SPECIFICATIONS**

- Idaho will follow the Internal Revenue Service (IRS) specification in Publication 1220 for filing year 2012 information returns. Additional information can be found on the IRS website at [www.irs.gov](http://www.irs.gov). This manual addresses the Idaho specific requirements that are in addition to IRS Publication 1220.
- Idaho has modified the end of the Payer C record for reporting Idaho withholding on information returns. This will require an RV record for each information return type that contains Idaho withholding.

### **REQUIREMENTS**

- You must provide year 2012 information returns to individual taxpayers no later than February 1, 2013. The due date for filing information returns that contain Idaho withholding with the Tax Commission is February 28, 2013.

### **ELECTRONIC FILING**

- File your information returns electronically on a secure site at: [tax.idaho.gov](http://tax.idaho.gov).
- If you participate in the Combined Fed/State Filing Program please don't electronically file or send in paper copies of your information returns. Sending or filing paper copies will result in duplicate filings.
- Only file your information returns once.
- When you receive a confirmation screen make note of your confirmation number.
- You can test upload your information returns at [tax.idaho.gov](http://tax.idaho.gov). When you upload your test file the site will return either an error message or a confirmation screen indicating your file and format are ready to upload. Files are only submitted to the Tax Commission when you click on the "submit" button. Contact [efilehelp@tax.idaho.gov](mailto:efilehelp@tax.idaho.gov) for help with error correction.

- The due date for electronic filing information returns that contain Idaho withholding is February 28, 2013. Information returns that contain Idaho withholding that are received after the due date can be assessed penalty and interest. The minimum penalty is \$10 and the maximum penalty is 25% of the tax due. Interest accrues on the unpaid tax from the due date until the date paid. To calculate interest: multiply the tax due amount by the daily interest rate and multiply the result by the number of days late. To get the daily interest rate, go to [tax.idaho.gov](http://tax.idaho.gov).
- If you electronically file your information returns and they contain Idaho withholding, don't send in your Form 967. It is included within your file as the RV record at the end of the Payer C.
- The website application doesn't allow manual entry of information returns. If your software doesn't create an upload file please send your information returns on paper.
- This publication contains the filing procedures for 2012 information returns. You may file only 2010, 2011, and 2012 information returns electronically.

## COMBINED FEDERAL/STATE FILING PROGRAM FOR INFORMATION RETURNS

- The state of Idaho participates in and encourages the 1099 Combined Federal/State Filing Program. This program allows the payer or its agent to file information returns with the federal government and authorizes the release of this information to the applicable states involved. If your information returns have Idaho withholding, combined filers must complete Form 967, Idaho Annual Withholding Report, and check the Combined Federal/State filing box on the form. They must submit Form 967 to the Tax Commission by February 28, 2013. The check box from Form 967 is displayed below.

9. Number of 1099s *with Idaho withholding* for the year (send 1099s with this form.) • \_\_\_\_\_

Check box if 1099s were submitted through combined federal/state filing .... •

- Information on this program is available in IRS Publication 1220 at [www.irs.gov](http://www.irs.gov).
- The following information returns may be filed under the Combined Federal/State Filing Program:

1099-DIV	1099-G	1099-INT	1099-MISC
1099-OID	1099-PATR	1099-R	5498

## COMMON PROBLEMS

### 1 - INVALID LINE LENGTH

IRS specification for line length state that each record within the file must be 748 characters long and allows position 749 and 750 for end of line markers. Idaho requires an end of line marker in position 749. Leave position 750 available for a possible control character added by the file creation software to prevent recreating or editing files for line length errors.

### 2 – MISSING FILE DATA

Occasionally information returns are issued with incomplete information. These fields are required by the IRS and by Idaho. If you receive missing data error messages please open your file and populate the missing information.

### 3 – RV RECORD ERRORS

This record begins at position 508 of the C record. Your RV record is a summary record for your filing. Only populate your RV record with information from the filing. A sample RV record layout is below. Review the file layout on the following pages for specific field descriptions. If errors are detected the website will provide specific error messages to aid you in correcting your file.

```
RV123456789AAAA0012345678M1220120123456780000000654320000006543200000000000
RV   EIN   Name   Permit   Filing   Idaho   Idaho   Payments
      Control   Frequency   Wages   Withholding
000000000000000000000000000000000221000000000000022100000000000000000000
                                     Information return   Information return
                                     total                       total
```

### 4 - MOST COMMON ERRORS LAST YEAR

- The name control not matching our records.
- The payments made field not being populated, making it appear that the total withheld was still due.
- The filing frequency not matching our records (M= monthly, Q = quarterly, Y = annual, and B = split-monthly).
- Not including cents, even when zero. All payment fields should be right justified and zero filled. Enter the amount field in rounded dollars preserving the two place holders for cents. A correct entry for \$65,432.00 will look like: 00006543200.

## CORRECTING INFORMATION RETURN SUBMISSIONS

To correct information returns that contain Idaho withholding please include Idaho Form 967 with your submission and send it to the address below. If you need a copy of your Form 967 to submit with your correction, email the efile help desk at: [efilehelp@tax.idaho.gov](mailto:efilehelp@tax.idaho.gov) and include your Idaho account/permit number in the request.

1099 Corrections  
Idaho State Tax Commission  
PO Box 76  
Boise ID 83703-0076

Submit information return corrections that don't contain Idaho withholding with Idaho Form 96 or 1096 to:

1099 Corrections  
Idaho State Tax Commission  
PO Box 36  
Boise ID 83722-0410

## END OF PAYER C – RV RECORD LAYOUT

Field Position	Field Title	Length	Description and Remarks
508-509	Record Identifier	2	Constant "RV"
510-518	Federal Employer Identification Number	9	Numeric only
519-522	Name Control	4	Enter the first four letters of the legal business name. Left justify and fill with blanks.
523-531	Idaho state account number	9	Idaho state account number. Numeric only, right justify and zero fill
532	Filing cycle	1	M, Q, Y, or B to match the payment frequency of the account. M= monthly, Q=quarterly, Y=annual, and B=split monthly
533-538	Tax Period	6	MMYYYY (122012)
539-549	Zero fill	11	Zero fill
550-560	Total Idaho tax withheld on 1099s	11	Right justify and zero fill
561-571	Total withholding payments made during the year	11	Right justify and zero fill
572-582	Split monthly filer (filing cycle B) 1/01/13-1/15/13 payments	11	Right justify and zero fill. Leave blank if filing cycle not = B
583-593	Calendar year payments if Filing cycle =B (1/1/12-12/31/12)	11	Right justify and zero fill. Leave blank if filing cycle not = B
594-604	Remaining tax due or refund	11	Total of positions 550-560 minus positions 561-571 or 550-560 minus 583-593 if filing cycle = B
605	Tax due sign	1	Enter negative sign if refund, leave blank if tax due or zero
606-616	Penalty on balance due	11	Right justify and zero fill. Can't be blank
617-627	Interest on balance due	11	Right justify and zero fill. Can't be blank
628-638	Total amount due or refund	11	Total amounts in positions 594-604 plus 606-616 Plus 617-627. Right justify and zero fill.
639	Tax due sign	1	Enter negative sign if refund, leave blank if tax due or zero
640-646	Zero fill	7	Zero fill
647-653	Total number of 1099s	7	Right justify and zero fill. Can't be blank
654	Fed/State combined 1099 participant	1	Enter 1 for Yes and zero for No
655-661	Total number of statements	7	Total of positions 640-646 plus 647-653
662-672	Penalty for late filing	11	Right justify and zero fill. Can't be blank
673-683	Total due or refund	11	Total amounts of positions 628-638 plus 662-672. Right justify and zero fill. Can't be blank.
684	Total due sign	1	Enter negative sign if refund, leave blank if tax due or zero
685-748	Filler	63	Fill with blanks. State Use Only field.
749	End of line marker	2	CR/LF carriage return or line feed. Mainframe users can use X.

**NOTE:** Enter all RV values in whole dollar amounts. Increase amounts of 50 cents or more to the next whole dollar and carry the two decimal place holders for the cents. Example: 123456.51 would be entered as 00012345700. Don't enter the decimal point.

## INSTRUCTIONS FOR 1099'S WITH IDAHO WITHHOLDING

To report state income tax withholding on 1099B, 1099DIV, 1099G, 1099INT, 1099LTC, 1099MISC, 1099OID, 1099PATR, 1099R, 1099S, 1099SA, W2G

<b>B Record Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
663-722	Special Data Entries	60	Enter the 9-digit account/permit number assigned by the state of Idaho. Left justify and blank fill. <b>Don't use the hyphen or W.</b>
723-734	State Income Tax Withheld	12	Right justify and zero fill

## FREQUENTLY ASKED QUESTIONS

- 1. Are all electronically filed information returns (1099s) required to have the RV record?**
  - No. The RV record is only required if your information return (1099) contains Idaho withholding.
  
- 2. Can multiple information returns be combined into a single electronic filing?**
  - Yes. Files must contain a single T and F record and be complete for each information return type records A through C.
  
- 3. Can information returns be hand entered one at a time on the website?**
  - No. Information returns must be uploaded in the proper format or filed on paper.
  
- 4. I want to file under the Combined Federal/State Program for 1099s. Do I need the state's approval?**
  - No. Approval for participation in this combined program is granted by the federal government. Mail a copy of the IRS approval and a copy of the IRS Form 6847, "Consent for Internal Revenue Service to Release Tax Information" to:
    - Idaho Tax Commission
    - PO Box 36
    - Boise ID 83722-0410
  
- 5. Do I need to notify the state every year that I will be filing Combined Federal/State data?**
  - No. The approval letter must be submitted for the first year only. After that, notification is required only if a change occurs.
  
- 6. What do I need to do if I file information returns that contain Idaho withholding using the Combined Federal/State program?**
  - Complete Idaho Form 967, check the combined filing box and submit it to the Tax Commission prior to 2/28/2013 at:
    - Idaho Tax Commission
    - PO Box 36
    - Boise ID 83722-0410
  
- 7. Do information returns filed on paper require a cover sheet?**
  - Yes. For information returns with Idaho withholding attach them to Form 967. If the information returns don't have Idaho withholding attach Idaho Form 96 or IRS Form 1096.