

# **Electronic Information Return 1099 Reporting Manual**

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## **2011 Information Return (1097, 1098, 1099, 3921, 3922, 5498, 8935, and W2G from here on referred to as information returns) ELECTRONIC FILING INFORMATION FOR IDAHO**

### **NEW FOR 2011**

RV records that contain decimal points will be rejected prior to upload. The RV record will need to be corrected to contain only rounded dollar amounts with two zeros “00” as place holders for the cents positions. A correct entry for \$65,432.00 will look like this: 00006543200.

A carriage return/line feed is required in position 749-750. Using X to indicate the end of line will not upload and will require changes to the file. Contact the help desk for assistance.

### **SPECIFICATIONS**

- Idaho will follow the Internal Revenue Service (IRS) specifications in Publication 1220 for filing year 2011 information returns. Additional information can be found on the IRS website: [www.irs.gov](http://www.irs.gov). This manual states Idaho specific requirements that are in addition to IRS Publication 1220.
- Idaho has made modifications to the end of Payer C record for reporting Idaho withholding on information returns and will require an RV record for each information return type that contains Idaho withholding.

### **REQUIREMENTS**

- You must provide year 2011 information returns to individual taxpayers no later than February 1, 2012. The due date for filing information returns that contain Idaho withholding with the Tax Commission is February 28, 2012.

### **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 Federal/State Filing Program please don't electronically file or send in paper copies of your information returns. Sending or filing paper results 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). Upload your test file and 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, 2012. Information returns that contain Idaho withholding, received after the due date can be assessed penalty and interest. The minimum penalty is \$10 or a maximum penalty of 25% (.25) of the tax due. Interest accrues on the unpaid tax from the due date for each month 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 filing procedures for 2011 information returns. You may file only 2010 and 2011 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 return with the federal government and authorizes the release of this information to the applicable state involved. If your information returns have Idaho withholding, combined filers must complete Form 967, Idaho Annual Withholding Report, and also check the Combined federal/state filing box on the form. They must submit Form 967 to the Tax Commission by February 28, 2012. 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 specifications 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.



**END OF PAYER C - RV RECORD LAYOUT**

<b>Field Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Description and Remarks</b>
508-509	Record Identifier	2	Constant RV
510-518	Federal Employer Identification Number	9	Numeric
519-522	Name Control	4	Enter the first four letters of the legal business name. Left justify and blank fill.
523-531	Account/permit number	9	Account/permit number. Numeric right justify and zero fill.
532	Filing cycle	1	M, B, Q or Y indicates payment frequency (M-monthly, Q-quarterly, B-split-monthly, Y-yearly).
533-538	Tax Period	6	MMYYYY (122011)
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) 1/01/12 - 1/15/12 payments	11	Right justify and zero fill. Leave blank if not filing cycle =B.
583-593	Calendar year payments if filing cycle =B (1/1/11 – 12/31/11)	11	Right justify and zero fill. Leave blank if not filing cycle =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 amounts 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 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.
749	End of line marker	1	CR/LF carriage return or line feed mainframe users can use X.

NOTE: Enter all RV values in whole amounts only. Increase amounts of 50 cents or more to the next whole dollar and preserve the two decimal place holders for the cents. Example: 123456.99 would be entered as 00012345700.

## INSTRUCTIONS FOR REPORTING IDAHO WITHHOLDING ON INFORMATION RETURNS

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 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.

## COMMONLY ASKED QUESTIONS AND ANSWERS

**1. Q:** Are all electronically filed information returns required to have the RV record?

**A:** No, the RV record is only required if your information return contains Idaho withholding.

**2. Q:** Can multiple information returns be combined into a single electronic filing?

**A:** Yes, files must contain a single T and F record and be complete for each information return type records A through C.

**3. Q:** Can information returns be hand entered one at a time on the website?

**A:** No, information returns must be uploaded in the proper format or filed on paper.

**4. Q:** I want to file under the Combined Federal/State Program for 1099s. Do I need the state's approval?

**A:** No, approval for participation in this combined program is granted by the federal government.

**5. Q:** If I file using the Combined Federal/State Program do I need to file any information returns electronically or on paper?

**A:** The combined program only allows information return types: 1099 – DIV, 1099 – G, 1099 – INT, 1099 – MISC, 1099 – OID, 1099 – PATR, 1099 – R, 5498. All other information return types that contain Idaho data must be filed directly with Idaho.

**6. Q:** What do I need to do if I file information returns that contain Idaho withholding using the Combined Federal/State Program?

**A:** Complete Idaho Form 967, check the combined filing box and submit it to the Tax Commission prior to 2/28/2012 at:  
Idaho State Tax Commission  
PO Box 76  
Boise ID 83707-0076

**7. Q:** Do information returns filed on paper require a cover sheet?

**A:** 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.