IDAHO
State Tax Commission

Idaho State Tax Commission
Electronic Information Return 1099
Reporting Manual

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tax.idaho.gov

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2013 ELECTRONIC INFORMATION RETURN FILING INFORMATION

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2013 Electronic Information Return Filing Information

New for 2013

Effective January 1, 2014, existing split-monthly filers will change to a semimonthly filing frequency, paying income tax withholding twice a month. Existing split-monthly filers (filing cycle = B) are no longer required to include payments made from 1/1/2014 – 1/15/2014 within the RV Record. Instead, payments made from 1/1/2013 to 1/15/2013 will be reported in RV Positions 572-582 (This amount was included in your 2012 submission).

Update Tax Period in Payer C RV Record (Positions 533-538) to 122013

Specifications

- Idaho will follow the Internal Revenue Service (IRS) specifications outlined in Publication 1220 for filing 2013 information returns. Additional information can be found on the IRS website at www.irs.gov.
- Idaho specifications are in addition to Internal Revenue Service (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

- Employers must provide current year information returns to employees before February 1.
- The due date for filing information returns that contain Idaho withholding with the Idaho State Tax Commission is on or before the last day of February.

Electronic Filing

- File your information returns electronically on our secure site at tax.idaho.gov.

- If you participate in the Combined Federal/State Filing Program, please don't file information returns electronically or by paper, as they will result in duplicate filings. Only file information returns once.
- If you file information returns (that contain Idaho withholding) after the due date, penalty and interest will be charged on the amount of tax due from the due date until the date paid.
    - The minimum penalty is $10.00, and the maximum penalty is twenty five percent (25%) of the tax due.
    - To calculate interest, multiply the amount of tax due by the daily interest rate, and then multiply the result by the number of days late. To get the daily interest rate, go to tax.idaho.gov.

- If you submit your information returns (that contain Idaho withholding) after the due date, a penalty of $2.00 may also be applied to each information return for each full or partial month overdue.
    - The minimum penalty is $10.00, and the maximum penalty is $2,000.00.

  An active EIN (Employer Identification Number) and Idaho withholding account number combination is required to file information returns electronically through tax.idaho.gov.

- A payroll provider site is available to verify EIN and Idaho withholding account number combinations, and the filing cycles associated with each account. Payroll providers must register before they can access this site. To register, e-mail the Electronic Filing Help Desk at efilehelp@tax.idaho.gov or call 332-6632 in the Boise area or toll free at (800) 972-7660, ext. 6632.

- You can test your electronic information return files at tax.idaho.gov prior to submission. Upload your test file and the site will either return a specific error message, or a confirmation screen indicating your format is correct and your file is ready for upload. Files are only submitted to the Idaho State Tax Commission when you click the "Submit" button. Contact the Electronic Filing Help Desk at efilehelp@tax.idaho.gov for error correction assistance.

- This publication contains filing procedures for 2013 information returns only. You can only file 2013 information returns electronically using the current year layout.

For questions not covered in this publication or for more information about electronic filing, contact the Electronic Filing Help Desk at efilehelp@tax.idaho.gov or call 332-6632 in the Boise area or toll free at (800) 972-7660, ext. 6632.

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 Federal/State filers must complete Form 967 (Idaho Annual Withholding Report) by paper, and check the Combined Federal/State box on the paper form (displayed below). The due date for filing Form 967 with the Idaho State Tax Commission is on or before the last day of February.

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, located at www.irs.gov.
- The following information returns may be filed under the Combined Federal/State Filing Program:

Form 1099-B	Form 1099-DIV	Form 1099-G	Form 1099-INT	Form 1099-K
Form 1099-MISC	Form 1099-OID	Form 1099-PATR	Form 1099-R	Form 5498

Instructions For 1099's With Idaho Withholding

To report state income tax withholding on Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-LTC, 1099-MISC, 1099-OID, 1099-PATR, 1099-R, 1099-S, 1099-SA, W2-G

B Record Position	Field Name	Length	Field Specifications
663-722	Special Data Entries	60	Enter the 9-digit Idaho Withholding Account Number. • Enter only numeric characters. • Omit hyphens and "W" Left justify and blank fill.
723-734	State Income Tax Withheld	12	Right justify and zero fill. Omit decimal points.

End of Payer C - RV Record Layout

RV Position	Field Name	Length	Field Specifications
508-509	Record Identifier	2	Enter "RV".
510-518	Federal Employer Identification Number (EIN)	9	Enter the employer's Federal Employer Identification Number (EIN). • Enter only numeric characters. • Omit hyphens.
519-522	Name Control	4	Enter the first four letters of the legal business name. Left justify and fill with blanks.
523-531	Idaho Withholding Account Number	9	Enter the 9-digit Idaho Withholding Account Number. • Enter only numeric characters. • Omit hyphens. Right justify and zero fill.
532	Filing Cycle	1	M, B, Q or Y indicates the payment frequency of the Withholding Account. M-Monthly, Q-Quarterly, B-Split-Monthly, Y-Annual
533-538	Tax Period	6	MMYYYY (122013).
539-549	Zero Fill	11	Zero Fill
550-560	Total Idaho Tax Withheld on 1099's	11	Right justify and zero fill. Omit decimal points.
561-571	Withholding Payments Made During the Year	11	Payments made from 1/1/13 - 12/31/13 (Filing cycle = M, Q, Y) Payments made from 1/16/13 – 12/31/13 (Filing cycle = B) Right justify and zero fill. Omit decimal points.
572-582	Split-Monthly Withholding Payments Made During the Year	11	Payments made from 1/1/13 – 1/15/13 (Filing cycle = B) Right justify and zero fill. Omit decimal points.
583-593	Total Split-Monthly Withholding Payments Made During the Year	11	Payments made from 1/1/13 – 12/31/13 (Filing cycle = B) Right justify and zero fill. Omit decimal points.
594-604	Remaining Tax Due or Refund	11	Total of positions "550-560" minus positions "561-571" (Filing cycle = M, Q, Y) Total of positions "550-560" minus positions"583-593" (Filing cycle = B) Right justify and zero fill. Omit decimal points.

RV Position	Field Name	Length	Field Specifications
605	Tax Due Sign	1	Enter negative sign (-) if there is a refund. Leave blank if zero or if there is a tax due.
606-616	Penalty on Balance Due	11	Right justify and zero fill. Omit decimal points.
617-627	Interest on Balance Due	11	Right justify and zero fill. Omit decimal points.
628-638	Total Amount Due or Refund	11	Total amounts in positions “594-604” plus positions “606-616” plus positions “617-627”. Right justify and zero fill. Omit decimal points.
639	Tax Due Sign	1	Enter negative sign (-) if there is a refund. Leave blank if zero or if there is a tax due.
640-646	Zero Fill	7	Zero fill
647-653	Total Number of 1099s	7	Right justify and zero fill. Cannot be blank.
654	Combined Federal/State 1099 Participant	1	Enter “1” for Yes, “0” for No.
655-661	Total Number of statements	7	Total of positions “647-653”. Right justify and zero fill.
662-672	Penalty for Late Filing	11	Right Justify and zero fill. Omit decimal points.
673-683	Total Due or Refund	11	Total of positions “628-638” plus positions “662-672”. Right justify and zero fill. Omit decimal points.
684	Total Due Sign	1	Enter negative sign (-) if there is a refund. Leave blank if zero or if there is a tax due.
685-748	Filler	64	Fill with blanks.
749	End of Line Marker	2	Enter blanks or Carriage Return/Line Feed (CR/LF) characters. Mainframe users can use X

Step-By-Step Instructions for Creating an RV Record

To create an RV Record (Electronic Form 967), you'll need:

- A valid EIN (Employer Identification Number)
- A valid Idaho withholding account number (associated with the EIN above)
- An Idaho Information Return file
- The RV Record Layout from this publication (Pages 5-6)
- A text editing software, similar to Notepad

When creating an RV Record (Electronic Form 967), complete the following steps:

1. Open the file in a text editing software, and use the down arrow key until you reach the bottom of the file. Locate the "Payer C Record".

2. Once you have located the "Payer C Record", move the cursor to position 508.

3. With the RV Record layout in hand, begin populating the record (starting at position 508) with the two characters, "RV".

4. Starting at position 510, enter the 9-digit EIN (Employer Identification Number). Make sure that the line positions match the RV Record Layout (positions 510-518)

5. Enter the first four letters of the legal business name in positions 519-522.

6. Starting at position 523, enter the 9-digit Idaho withholding account number.

7. In position 532, enter the filing cycle (M, B, Q, Y) associated with the Idaho withholding account.

8. Starting at position 533, enter the tax period for the filing year in the correct format of "MMYYYY". A correct entry should be "122013".

9. Zero fill positions 539-549.

10. Enter the total Idaho tax withheld on 1099s in positions 550-560. The figure should be rounded to the nearest whole dollar, and should be followed by "00" which represents a placeholder for cents. Example: Withholding of $7958.21 should appear as: "00000795800".

11. Enter the withholding payments made during the year in positions 561-571.

    - Payments made from 1/1/13 – 12/31/13 if filing cycle = M, Q, Y.
    - Payments made from 1/16/13 – 12/31/13 if filing cycle = B.

    The figure should be rounded to the nearest whole dollar, and should be followed by "00" which represents a placeholder for cents. Example: Total payments of $7,958.21 should appear as: "00000795800".

12. Enter the Split-Monthly withholding payments made from 1/1/13 – 1/15/13 in positions 572-582. This amount was included in your 2012 submission. (Please see the "New for 2013" section for more information). The figure should be rounded to the nearest whole dollar, and should be followed by "00" which represents a placeholder for cents. Example: Payments of $9564.51 should appear as: "00000956500".

13. Enter the total Split-Monthly withholding payments made from 1/1/13 – 12/31/13 (calendar year payments) in positions 583-593. The figure should be rounded to the nearest whole dollar, and should be followed by "00" which represents a placeholder for cents. Example: Total payments of $245,653.02 should appear as "00024565300".

14. Enter the remaining tax due or refund in positions 594-604.

    - Total of positions 550-560 minus 561-571 if filing cycle = M, Q, Y
    - Total of positions 550-560 minus 583-593 if filing cycle = B

    The figure should be rounded to the nearest whole dollar, and should be followed by "00" which represents a placeholder for cents. Example: Tax due of $156.73 should appear as: "00000015700".

15. If positions 594-604 result in a refund, enter a negative sign (-) in position 605. If positions 594-604 result in a tax due or zero tax liability, leave position 605 blank.

16. If you have self-assessed penalty on the remaining tax due, enter the amount in positions 606-616. If you have self-assessed interest on the remaining tax due, enter the amount in positions 617-627.

    - These figures should be rounded to the nearest whole dollar, and should be followed by "00" to represent a placeholder for cents. Example: Self-assessed penalty of $50.00 should appear as: "00000005000".

    - If you are unsure how much penalty and/or interest to calculate, zero fill positions 606-616 and 617-627. A statement will be issued with the correct penalty and interest due.

17. Enter the total amount due or total refund amount in positions 628-638. This amount should be a result of the total of positions 594-604, 606-616 and 617-627. The figure should be rounded to the nearest whole dollar, and should be followed by "00" which represents a placeholder for cents. Example: Total amount due of $2503.67 should appear as: "00000250400".

18. If positions 628-638 result in a refund, enter a negative sign (-) in position 639. If positions 628-638 result in a tax due or zero tax liability, leave position 639 blank.

19. Zero fill positions 640-646.

20. In positions 647-653, enter the total number of 1099s that will be submitted. This is a seven digit field, which is right-justified. A total of 33 1099s would appear as "0000033".

21. Enter a “1” in position 654 if any 1099s or other informational return types will be submitted using the Combined Federal/State filing program. If the 1099s will be filed electronically, enter a zero.

22. In positions 655-661, enter total number of 1099s (Total of positions 647-653) included in the filing. This is a seven digit field, which is right-justified. A total number of 158 statements would appear as “0000158”.

23. If you have self-assessed a late filing penalty, enter the amount in positions 662-672.

    - This figure should be rounded to the nearest whole dollar, and should be followed by “00” to represent a placeholder for cents. Example: Late filing penalty in the amount of $1,500.00 should appear as: “00000150000”.

    - If you are unsure how much penalty to calculate, zero fill positions 662-672. A statement will be issued with the correct penalty due.

24. Enter the total due or refund amount is positions 673-683. This amount should be a result of the total of positions 628-638 and 662-672. The figure should be rounded to the nearest whole dollar, and should be followed by “00” which represents a placeholder for cents. Example: A total amount due of $4,304.04 should appear as: “00000430400”.

25. If positions 673-683 result in a refund, enter a negative sign (-) in position 684. If positions 673-683 result in a tax due or zero tax liability, leave position 684 blank.

26. Fill positions 685-748 with blanks. This field is intended to be used for filler. Once you have reached position 749, hit the enter key on your keyboard one time. This will create the necessary Carriage Return/Line Feed within this position, and will act as an end of line marker.

    - If an empty line is created, delete the blank line.

27. The file should now be ready for upload.

Setting up a New Account and Electronically Filing Information Returns

To set up an e-file account, and file information returns electronically, complete the following steps:

1. Go to tax.idaho.gov.

2. Select "E-file" under the *Online Services* heading.

3. Click "1099 and information returns e-file" under the *Businesses* section.

4. After the website redirect, click "New Users Start Here" under the *Sign Up* heading.

5. Enter your contact information, create a username and then click "Sign Up."

6. A temporary password will be sent to the e-mail address provided in the sign up process. You will need to retrieve the temporary password before you can access the new account.

7. Go back to tax.idaho.gov, and complete steps 2-3, which will direct you back to the e-file log-in screen.

8. Enter your username and temporary password.

9. You will be prompted to change your temporary password. (Make sure to choose something unique and to write down your username and password for future reference).

10. After the website redirect, enter your username and password into the *Login* screen.

11. Select a *filing year* from the drop down menu, and click "Start Filing."

12. Click on the "Browse" button, and locate your file. Once you have located and selected the file, click "Upload."

Once you click "upload", the site will either return a specific error message, or a confirmation screen indicating your format is correct and your file is ready for submission. Files are only submitted to the Idaho State Tax Commission when you click the "Submit" button. Contact the Electronic Filing Help Desk at efilehelp@tax.idaho.gov for error correction assistance.

Common Problems

1. Invalid Line Length:

   - Internal Revenue Service (IRS) specifications for line length state that each record within the file must be 748 characters in length, and allows position 749 and 750 for end of line markers. Idaho requires an end of line marker (Carriage Return/Line Feed) in position 749. Leave position 750 available for a possible control character added by the file creation software, to prevent and/or avoid invalid line length errors.

2. Missing File Data:

   - Occasionally, information returns are issued with incomplete information, and may be fields that are required by the IRS and by Idaho. If you receive missing data error messages when filing, please open your file and populate the missing information.

3. RV Record Errors:

   - The RV Record is a summary record for the filing, and begins at position 508 of the Payer C Record. Only populate your RV Record with information from the filing. Review the RV Record Layout (Pages 5-6) for specific field specifications. If errors are detected when filing, our site will provide specific error messages to help with correcting the file. If you need further error correction assistance, please contact the Electronic Filing Help Desk at efilehelp@tax.idaho.gov.

4. Most Common RV Record Errors:

   - Name control (RV Positions 519-522) does not match our records.
   - The filing cycle/frequency (RV Position 532) does not match our records.
     - M = Monthly, Q = Quarterly, B = Split-Monthly, Y = Annual
   - Withholding payments made during the year is blank.
     - If RV positions 561-571 (M,Q,Y) or 583-593 (B) are blank or zero filled, the file is reporting that no withholding payments were made during the year. To correct this error, enter the total withholding payments made during the year in the correct RV positions.
   - Amount fields not including the place holder for cents.
     - All payment/amount fields should be rounded to the nearest whole dollar, and should be followed by “00” which represents a placeholder for cents. Example: Withholding of $7958.21 should appear as: “00000795800”.

Correcting Information Return Submissions

To correct information returns that contain Idaho withholding, please include Form 967 (Idaho Annual Withholding Report) 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 Electronic Filing Help Desk at efilehelp@tax.idaho.gov and include your Idaho withholding account number in the request.

1099 Corrections

Idaho State Tax Commission

PO Box 76

Boise, Idaho 83707-0076

To correct information returns that do not contain Idaho withholding, please include Idaho Form 96 or IRS Form 1096 to the address below.

1099 Corrections

Idaho State Tax Commission

PO Box 36

Boise, Idaho 83722-0410

Commonly Asked Questions and Answers

1. Q: Are all electronically filed information returns (1099s) required to have the RV Record?

A: No. The RV Record is only required if Idaho withholding is reported on any information returns (1099s).

2. Q: Can multiple information returns be compiled 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 manually entered one at a time on the website?

A: No. Information returns must be uploaded within a properly formatted file, or filed by paper.

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

A: No. Approval for participation in the Combined Federal/State Filing Program is granted by the federal government. For more information on how to obtain approval for this filing program, see IRS Publication 1220 at www.irs.gov.

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

A: Complete Form 967 (Idaho Annual Withholding Report), check the Combined Federal/State filing box on Line 9, and submit it to the Idaho State Tax Commission on or before the last day of February.

Mail Form 967 to:

Idaho State Tax Commission

PO Box 76

Boise, Idaho 83707-0076

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

A: Yes. For information returns that contain Idaho withholding, attach them to Form 967 (Idaho Annual Withholding Report). If the information returns don't have Idaho withholding, attach them to Idaho Form 96, or IRS Form 1096.

7. Q: What 1099 types can be filed electronically with Idaho?

A: Idaho accepts all 1099 types that can be filed electronically with the Internal Revenue Service. For more information, see IRS Publication 1220 at www.irs.gov.