

**Idaho State Tax Commission
Information Return 1099
E-Filing Guide**

(December 2020)



2020 INFORMATION RETURN 1099 E-FILING GUIDE

Contents

New for 20202

Filing Form 1099.....2

Specifications3

Requirements3

E-Filing3

Combined Federal/State Filing Program for Information Returns5

Instructions For 1099s With Idaho Withholding6

End of Payer C - RV Record Layout7

Step-By-Step Instructions for Creating an RV Record.....9

Common Problems10

Correcting Information Return Submissions.....12

Commonly Asked Questions and Answers13

2020 Information Return 1099 E-Filing Guide

New for 2020

Idaho isn't making changes to our record layouts or other requirements. Idaho will be accepting E-filed 1099-NEC forms beginning this year.

Filing Form 1099

Form 967 and W-2s are due by January 31 and 1099s are due by February 28. If you have 1099s to file, you have two options:

1. **File all forms (967, W-2s, and 1099s) by January 31.**
 - a. Following this schedule can help you reconcile your withholding since you'll be working with all your records at once.
 - b. You can file online using Taxpayer Access Point (TAP) at tax.idaho.gov/gotoTAP or you can file by paper.
2. **File your 967 and W-2s by January 31, and file your 1099s by February 28.**
 - a. Make sure to include the amount of Idaho withholding from the 1099s along with the withholding from the W-2s in the "Total Idaho Tax Withheld" amount reported on the Form 967.
 - b. Also, include the number of 1099s with Idaho withholding on the Form 967.

If you choose the 2nd option, follow these instructions when you file your 1099s:

If filing 1099s in February online through TAP:

1. Report in the RV record (the electronic Form 967) only the withholding amounts from the 1099s included in the file.

If filing 1099s in February by paper (and the 1099s **do** include Idaho withholding):

1. Include the amount of Idaho withholding from the 1099s in the "Total Idaho Tax Withheld" amount on the Form 967, line 2 (along with the withholding from the W-2s filed earlier).
2. Include the number of 1099s with Idaho withholding on the Form 967, line 9 (adding it to the amount of W-2s filed earlier).
3. Check the "Amended" box on the Form 967.
4. Mail the Form 967 and your 1099s to:
Idaho State Tax Commission, PO Box 76, Boise ID 83707-0076.

If filing 1099s in February by paper (and the 1099s **don't** include Idaho withholding):

1. Complete Form 96 (or include a copy of IRS Form 1096).
2. Mail the form and your 1099s to:
Idaho State Tax Commission, PO Box 36, Boise ID 83722-0410.

Specifications

- Idaho follows the Internal Revenue Service (IRS) specifications outlined in Publication 1220 for filing information returns. You can find more information on the IRS website at www.irs.gov.
- Idaho specifications are in addition to IRS Publication 1220.
- Idaho has modified the end of the Payer C Record for reporting the RV Record, Idaho's electronic Form 967, *Idaho Annual Withholding Report*.
- Use numeric postal code 16 in B records to ensure they're identified as Idaho records.

Requirements

- Employers must provide current year information returns to employees by January 31.
- The due date for filing information returns that contain Idaho withholding with the Idaho State Tax Commission is February 28, but the Form 967, *Idaho Annual Withholding Report*, is due January 31.

E-Filing

Idaho accepts only 1099 files meeting the IRS specifications. No other 1099 e-filing options are available on our website.

- E-file your information returns on our secure TAP site at tax.idaho.gov/gotoTAP.
- If you file information returns that contain Idaho withholding, you must include the electronic version of Form 967 in your file. Please see instructions for the RV record on page 7.
- If you participate in the Combined Federal/State Filing Program, don't e-file information returns through TAP or by paper as that will result in duplicate filings. Only file information returns once. If any of the 1099s you filed through the Combined Federal/State Filing Program contain Idaho withholding, you'll need to file Form 967 by January 31, either electronically or by paper. Be sure to check the box indicating the information returns were submitted through Combined Federal/State filing.
- If you file information returns containing Idaho withholding after the due date, penalty and interest will be charged on the amount of tax due from the Form 967 due date until the date paid.
 - The minimum penalty is \$10 and the maximum penalty is 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/interest.

- If you submit your information returns containing Idaho withholding after the 1099 due date, a penalty of \$2 can also be applied to each information return for each full or partial month overdue. The minimum penalty is \$10 and the maximum penalty is \$2,000.
- An active EIN (Employer Identification Number) and Idaho withholding account number combination is required to e-file information returns through TAP at tax.idaho.gov/gotoTAP.
- You can test your information return files at tax.idaho.gov/gotoTAP before submitting them. 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 Tax Commission when you click the “Submit” button. Contact the E-File Help Desk at efilehelp@tax.idaho.gov for error correction help.
- This publication contains filing procedures for 2020 information returns only. You can only e-file 2020 information returns using the current year layout. When filing previous years, use the record layout for that year.

For questions not covered in this publication or for more information about e-filing, contact the E-File Help Desk at efilehelp@tax.idaho.gov or call (208)332-6632 in the Boise area or toll free at (800) 972-7660, ext. 6632.

Combined Federal/State Filing Program for Information Returns

- Idaho participates in and encourages usage of 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 filed through this program have Idaho withholding, you must complete and file Form 967 with the Idaho State Tax Commission by January 31. You can either e-file using TAP at tax.idaho.gov/gotoTAP or file by paper.

Be sure to report the number of 1099s with Idaho withholding and check the Combined Federal/State Filing box on the paper form as displayed below.

9. Number of 1099s <i>with Idaho withholding</i> for the year (send 1099s with this form) • _____
Check box if 1099s were submitted through combined federal/state filing • <input type="checkbox"/>

- Information on this program is available in IRS Publication 1220 at www.irs.gov.
- You can file the following information returns 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

- Use Combined Federal/State Code **16** in the B records to identify Idaho information returns. Idaho will only receive information returns with code **16**.

Instructions For 1099s With Idaho Withholding

To report state income tax withholding on Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-K, 1099-LTC, 1099-MISC, 1099-NEC, 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. <ul style="list-style-type: none">• 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. Example: Total withholding of \$7,958.21 should appear as: “00000795800”

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). <ul style="list-style-type: none"> • 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. <ul style="list-style-type: none"> • Enter only numeric characters. • Omit hyphens.
532	Filing Cycle	1	M, B, Q or Y indicates the payment frequency of the Withholding Account. (M=Monthly; B=Semimonthly; Q=Quarterly; Y=Annual)
533-538	Tax Period	6	MMYYYY (122020).
539-549	Zero Fill	11	Zero Fill
550-560	Total Idaho Tax Withheld on 1099s	11	Right justify and zero fill. Omit decimal points. Example: Total withholding of \$7,958.21 should appear as: "00000795800"
561-571	Withholding Payments Made During the Year	11	Payments made from 1/1/20 - 12/31/20 Right justify and zero fill. Omit decimal points. Example: Total payments of \$7,958.21 should appear as: "00000795800"
572-593	Zero Fill	22	Zero Fill
594-604	Remaining Tax Due or Refund	11	Total of positions "550-560" minus positions "561-571". 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 with Idaho withholding	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 position “647-653”. Right justify and zero fill.
662-672	Statement 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

There is a new tool located in your TAP 1099 upload menu that will now create an RV record for you. The link, labeled "Create RV Record", will lead you to a form that will help you generate your withholding record.

[illegible]

RV Generated Record

1099 Record for upload

[illegible]

Common Problems

1. Invalid line length:

- IRS specifications for line length state that each record within the file must be 748 characters in length and allow 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. 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 7-8) for specific field specifications. If errors are detected when you're filing, our site will provide specific error messages to help with correcting the file. If you need further error correction help, please contact the E-File Help Desk at efilehelp@tax.idaho.gov.

3. Most common RV Record errors:

- The filing cycle/frequency (RV Position 532) doesn't match our records.

M = Monthly, B = Semimonthly, Q = Quarterly, Y = Annual

- Withholding payments made during the year is blank.

If RV positions 561-571 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 don't include the placeholder for cents.

All payment/amount fields must be rounded to the nearest whole dollar and should be followed by "00" to represent a placeholder for cents. Example: Withholding of \$7,958.21 should appear as: "00000795800".

Field Position | Requirement for the field

500 – 507	The record sequence number cannot be blank
508 -509	This must be the beginning of the "RV" record. These two spaces should say "RV" if you are reporting Idaho Withholding to the Tax Commission
510-518	This is your EIN and can NOT begin with any of the following 2 digits: 00,07,08,09,17,18,19,28,29,49,69,70,78,79, or 89
523 - 531	This is your Idaho Withholding Account Number and it must belong to the EIN number in fields 510-518
532	This is the Filing Cycle of your Withholding Account and must be "M", "B", "Q", or "Y"
533 - 538	This is the date for the 1099 forms that you are filing. It is arranged in this order: MMYYYY (example: 122020)
550 - 560	This is your total Idaho withholding for 1099 forms in the file. Amount should be rounded to the nearest whole dollar, followed by '00' for cents
561 - 571	This is the total amount of withholding payments that you made to the Idaho State Tax Commission in the year. This amount is the total dollars transferred to the Tax Commission from the tax withheld on fields 550 - 560
594 - 604	This is the remaining tax due or refund from the difference between positions 550-560 and 561-571 above (if any).
605	This is the tax due sign. It should either be blank, or a "-" sign if the amount of position numbers 594-604 above is a refund amount.
606 - 616	This is the penalty due on any remaining tax owed if filed late
617 - 627	This is the Interest due on any remaining tax owed if filed late
628 - 638	This is the total due or refund including the penalty and interest fields above if applicable. If not, this line will match field 594 - 604
639	This is the tax due sign of the total due including penalty and interest. It should either be blank or "-" if the amount is a refund.
640 - 646	This is the total count of all IDAHO W2s you are submitting with this electronic submission.
647 - 653	This is the total count of all 1099 forms submitted with this electronic submission.
654	This is the Combined Fed/State Filing participant field. It should be either a "1" if you are participating or a "0" if you are not.
655 - 661	This is the total count of all W2 and 1099 forms that have been submitted with this electronic submission
662 - 672	This is the statement penalty for filing forms 1099 late
673 - 683	This is the total of positions 628-638 and 662-672
684	This is the tax due sign of the total due including penalties and interest. It should either be blank or "-" if the amount is a refund

Correcting Information Return Submissions

To correct information returns **that contain Idaho withholding**, send Form 967, *Idaho Annual Withholding Report*, and a paper copy of the correct information return(s) to the address below:

1099 Corrections
Idaho State Tax Commission
PO Box 76
Boise ID 83707-0076

If you need a copy of your Form 967 to submit with your correction, email the E-File Help Desk at efilehelp@tax.idaho.gov and include your Idaho withholding account number in the request.

To correct information returns **that *don't* contain Idaho withholding**, send Idaho Form 96 or IRS Form 1096 and a paper copy of the correct information return(s) to the address below:

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

Commonly Asked Questions and Answers

1. Q: Are all e-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 e-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 get 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 by January 31. The Form 967 may be e-filed on TAP or by paper.

Mail paper Form 967s to:

Idaho State Tax Commission
PO Box 76
Boise ID 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, submit them with Idaho Form 96 or IRS Form 1096. When choosing to file the 1099s with Idaho withholding after the Form 967 due date, include a copy of the timely-filed Form 967 and write "Amended" across the top.

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

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

8. Q: Does Idaho require all 1099 types?

A: We accept all 1099 files and require them in the following scenarios:

- All form 1099 types containing Idaho Withholding
- Form 1098, Mortgage Interest Statement, if the property was located in Idaho
- Form 1099-A, Acquisition/Abandonment of Secured Property, if the property was located in Idaho
- Form 1099-B, Proceeds from Broker and Barter Exchange Transactions, if the property was located, or the service was performed, in Idaho
- Form 1099-C, Cancellation of Debt, if the secured property was located in Idaho
- Form 1099-Misc, Miscellaneous Income, if it was issued for transactions related to property or for services performed in Idaho
- Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing plans, if there was Idaho income tax withheld
- Form 1099-S, Proceeds from Real Estate Transactions if it was issued related to property located in Idaho
- Form W-2G, Certain Gambling Winnings if the activity took place in Idaho