



**State of Indiana, Department of Revenue**  
*Electronic Taxpayer Service Center*

W-2G and 1099 Filing Requirements Booklet  
SP 357 (R5 / 10-16)

# W-2G & 1099 Electronic Media Filing Requirements

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# W-2G & 1099 Electronic Media Filing Requirements

## ADMINISTRATIVE HIGHLIGHTS

**NOTE:** Indiana accepts the IRS 1220 format for W-2Gs & 1099s. The IRS Publication 1220 booklet is available on the IRS Web site.

**While Indiana is a participating state in the Combined Federal and State Filing Program, a copy of your returns must still be submitted directly to the state of Indiana.**

### Important General Information

In the Special Data Entries section (position 663-664) Indiana will be capturing county code associated with the Local Income Tax Withheld (position 735-746).

### IC 6-3-4-16.5

#### Electronic filing; withholding

Sec. 16.5. (a) This section applies to:

- (1) Form W-2 federal income tax withholding statements;
  - (2) Form W-2G certain gambling winnings;
  - (3) Form 1099 distributions from pensions, annuities, retirement or profit sharing plans, IRAs, insurance contracts, or like distributions;
  - (4) Form WH-3 annual withholding tax reports; and
  - (5) Form WH-18 miscellaneous withholding tax statements for nonresidents;
- filed with the department after December 31, 2013.

(b) If an employer or any person or entity acting on behalf of an employer files more than twenty-five (25):

- (1) Form W-2 federal income tax withholding statements;
  - (2) Form W-2G certain gambling winnings;
  - (3) Form 1099 distributions from pensions, annuities, retirement or profit sharing plans, IRAs, insurance contracts, or like distributions; or
  - (4) Form WH-18 miscellaneous withholding tax statements for nonresidents;
- with the department in a calendar year, all forms and Form WH-3 annual withholding tax reports filed with the department in that calendar year by the employer or the person or entity acting on behalf of the employer must be filed in an electronic format specified by the department.

*As added by P.L.113-2010, SEC.57. Amended by P.L.137-2012, SEC.59.*

## W-2G & 1099 Electronic Media Filing Requirements

### INTRODUCTION:

This document provides the specifications for filing electronic media with the Indiana Department of Revenue for those in which Indiana State or County taxes have been withheld. This document applies only to current electronic filers. New filers are required to file using xml format through bulk upload or through INTax.

However, if after reviewing this material you still have unanswered questions regarding the electronic filing of W-2G, or 1099 reports please contact the Indiana Department of Revenue at telephone number (317) 233-5656 and leave a message (Voice Mail ONLY) and your call will be returned as soon as possible. You may also e- mail your questions to [Bulkfiler@dor.IN.gov](mailto:Bulkfiler@dor.IN.gov).

**Note** WH-18 forms have been replaced by the IN K-1 form which is filed electronically with the appropriate annual form.

January 31 of the current year is the filing deadline for the previous year's reporting. If that date falls on a weekend the filing deadline moves to the following business day. The postmark date is used to determine that the filing is on time.

### EXTENSION OF TIME:

A request for an extension to the filing deadline should be made in writing and the request should be sent to the following address:

Withholding Tax Section  
INDIANA DEPARTMENT OF  
REVENUE  
P.O. Box 6108  
INDIANAPOLIS, IN 46206

Or Fax to: (317) 615-2502

Withholding questions may be directed to the Withholding Tax Section at (317) 233-4016 from 8:00 A.M. to 4:30 P.M., Monday through Friday.

## W-2G & 1099 Electronic Media Filing Requirements

Indiana requires the T record, the A record, the B record and the F record. The others may be included but are not required.

### Sequence of Records in File

**“T” Record.** Identifies the Transmitter. Must be the first record in the file.

**“A” Record.** Identifies the Payer making the payments. There may be several in the file.

**“B” Record.** Identifies the Payee and the amount paid. There is an individual “B” record for each payee for that Payer.

**“F” Record.** End of transmission record. The final record in each file.

### IRS 1220 FORMAT

#### T Record

Indiana follows the format guidelines specified in the IRS 1220 specification.

#### Payer A Record

Indiana follows the format guidelines specified in the IRS 1220 specification.

#### Payer B Record

Indiana follows the format guidelines specified in the IRS 1220 specification. There is a section for states to specify their own data needs. Those are specified below.

## W-2G & 1099 Electronic Media Filing Requirements

Payer "B" Record for 1099				
Position	Field Title	Length	Required	Field Description
<i>Note: positions 663-722 The next 60 positions are Special Data Entries for the states. Indiana uses these field to capture the county code associated with the Local Income Tax Withheld in position 735-746.</i>				
663-664	County Code	2		Enter the appropriate county code from Appendix B
665-722	Blanks	58		Enter Blanks
723-734	State Income Tax Withheld	12		Enter Income Tax withheld. Right- justify and zero fill. 2 decimals.
735-746	Local Income Tax Withheld	12		Enter county tax withheld. Right justify and zero fill. 2 decimals.
747-748	State Code	2		Enter "18" for Indiana.
749-750	Blank	2		Enter blanks and the CR/LF as the line terminator.

## W-2G & 1099 Electronic Media Filing Requirements

### Payer B Record for W-2 G

Indiana follows the format guidelines specified in the IRS 1220 specification. There is a section for states to specify their own data needs. Those are specified below.

Payer "B" Record for W2-G				
Position	Field Title	Length	Required	Field Description
<i>Note: positions 663-722 The next 60 positions are Special Data Entries for the states. Indiana uses these field to capture the county code associated with the Local Income Tax Withheld in position 735-746.</i>				
663-664	County Code	2		Enter the appropriate county code from Appendix A
665-722	Blanks	58		Enter Blanks
723-734	State Income Tax Withheld	12		Enter Income Tax withheld. Right justify and zero fill. 2 decimals.
735-746	Local Income Tax Withheld	12		Enter county tax withheld. Right justify and zero fill. 2 decimals
747-748	State Code	2		Enter "18" for Indiana
749-750	Blank	2		Enter blanks or CR/LF.

## **W-2G & 1099 Electronic Media Filing Requirements**

### **End of Payer C Record**

Indiana follows the format guidelines specified in the IRS 1220 specification.



## W-2G & 1099 Electronic Media Filing Requirements

### State totals for Forms 1099 and W-2Gs (Payer K Record)

Indiana follows the format guidelines specified in the IRS 1220 specification. There is a section for states to specify their own data needs. Those are specified below.

End of Payer "K" Record				
Position	Field Title	Length	Required	Field Description
707-724	Indiana State Income Tax Withheld	18		Enter Income withheld. R and zero fill. 2 decimals.
725-742	Indiana Local Income Tax Withheld	18		Enter count withheld. R and zero fill. 2 decimals
743-746	Blank	4		Enter blanks
747-748	Combined Fed/State Code	2		Enter "18"
749-750	Blank	2		Enter blanks or CR/LF

## **W-2G & 1099 Electronic Media Filing Requirements**

### **End of Transmission F Record**

Indiana follows the format guidelines specified in the IRS 1220 specification.

## W-2G & 1099 Electronic Media Filing Requirements

### APPENDIX A – Indiana County Codes

No	Name	No	Name
01	ADAMS	47	LAWRENCE
02	ALLEN	48	MADISON
03	BARTHOLOMEW	49	MARION
04	BENTON	50	MARSHALL
05	BLACKFORD	51	MARTIN
06	BOONE	52	MIAMI
07	BROWN	53	MONROE
08	CARROLL	54	MONTGOMERY
09	CASS	55	MORGAN
10	C LARK	56	NEWTON
11	CLAY	57	NOBLE
12	CLINTON	58	OHIO
13	CRAWFORD	59	ORANGE
14	DAVISS	60	OWEN
15	DEARBORN	61	PARKE
16	DECATUR	62	PERRY
17	DEKALB	63	PIKE
18	DELAWARE	64	PORTER
19	DUBOIS	65	POSEY
20	ELKHART	66	PULASKI
21	FAYETTE	67	PUTNAM
22	FLOYD	68	RANDOLPH
23	FOUNTAIN	69	RIPLEY
24	FRANKLIN	70	RUSH
25	FULTON	71	ST. JOSEPH
26	GIBSON	72	SCOTT
27	GRANT	73	SHELBY
28	GREENE	74	SPENCER
29	HAMILTON	75	STARKE
30	HANCOCK	76	STEUBEN
31	HARRISON	77	SULLIVAN
32	HENDRICKS	78	SWITZERLAND
33	HENRY	79	TIPPECANOE
34	HOWARD	80	TIPTON
35	HUNTINGTON	81	UNION
36	JACKSON	82	VANDEBURGH
37	JASPER	83	VERMILLION
38	JAY	84	VIGO
39	JEFFERSON	85	WABASH
40	JENNINGS	86	WARREN
41	JOHNSON	87	WARRICK
42	KNOX	88	WASHINGTON
43	KOSCIUSKO	89	WAYNE
44	LAGRANGE	90	WELLS
45	LAKE	91	WHITE
46	LAPORTE	92	WHITLEY

