



Income and Wage Information Return E-Services Publication 1220 Addendum - 2016

The State of Oregon follows the Internal Revenue Service (IRS) guidelines for the filing of Forms 1099, with Oregon specific requirements added to the B-records, per OAR 150-314.360.

Any business that issues more than 10 of forms 1099-MISC, 1099-G, 1099-R, or W-2G is required to file those forms 1099 electronically, via the iWire system.

**ELECTRONIC RECORDS THAT DO NOT CONFORM TO THE SPECIFICATIONS DEFINED
IN THESE INSTRUCTIONS WILL NOT BE ACCEPTED.**

RECORD FORMAT AND RECORD LAYOUT SPECIFICATIONS: Transmitters are required to include the information spelled out on pages 3-7 of this booklet for A-records and B-records. For all other record specifications, please follow the information in IRS publication 1220. Additional information is available at <http://www.irs.gov/pub/irs-pdf/p1220.pdf>. Information regarding electronically filing 1099s with Oregon is available at our website, <http://www.oregon.gov/DOR/programs/businesses/Pages/iwire.aspx>.

State of Oregon Required Format

T	Transmitter Record	Required
A	Payer Record	Required
B	Payee Record	Required (please see following pages)
C	End of Payer Record	Required
F	End of Transmitter Record	Required

Oregon does not accept withholding information on magnetic media or in other formats. File size is limited to 150MB and the file must be in .txt format only. The transmission is encrypted so the file itself need not be.

All information must be submitted as required by appropriate federal guidelines and modified by this document. For technical questions concerning electronic filing, call IWIRE at 503-945-8127 or email at IWIRE.DOR@oregon.gov.

ORS 314.360 allows the department to assess penalties for failing to file an information return or filing an incorrect or incomplete information return and knowingly failing to file an information return or knowingly filing an incomplete, false or misleading information return. *Any forms 1099-MISC that include nonemployee compensation in Box 7 must be reported by January 31, 2017.* Other 2016 forms are due by March 31, 2017.

Important Information

All money fields follow IRS record specification rules:

- Must contain only numbers.
- No punctuation.

- No signed amounts (high order signed or low order signed). Include both dollars and cents with the decimal point assumed (example: \$59.60 = 0000005960). Do not round to the nearest dollar (example: \$5,500.99 = 0000550099).
- Right-justify and zero-fill to the left
- Any money field that has no amount to be reported must be filled with zeros, not blanks.

Please refer to the Frequently Asked Questions and Troubleshooting Guide posted on our website for answers to additional questions.

Payer “A” Record for all Forms

Field Position	Field Title	Length	Description/Remarks																		
663	Type of TIN	1	<p>This field is used to identify the taxpayer identification number (TIN) in positions 12-20 as either an employer identification number (EIN), a social security number (SSN), an individual taxpayer identification number (ITIN) or an adoption taxpayer identification number (ATIN). Enter the appropriate code from the following table:</p> <table border="1"> <thead> <tr> <th>TIN</th> <th>Type of Account</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>EIN</td> <td>A business, organization, some sole proprietors or other entity</td> <td>1</td> </tr> <tr> <td>SSN</td> <td>An individual, including some sole proprietors</td> <td>2</td> </tr> <tr> <td>ATIN</td> <td>An individual required to have a taxpayer identification number but who is not eligible to obtain an SSN</td> <td>2</td> </tr> <tr> <td>ITIN</td> <td>An adopted individual prior to the assignment of a SSN</td> <td>2</td> </tr> <tr> <td>N/A</td> <td>If the type of TIN is not determinable, enter a blank</td> <td>Blank</td> </tr> </tbody> </table>	TIN	Type of Account	Code	EIN	A business, organization, some sole proprietors or other entity	1	SSN	An individual, including some sole proprietors	2	ATIN	An individual required to have a taxpayer identification number but who is not eligible to obtain an SSN	2	ITIN	An adopted individual prior to the assignment of a SSN	2	N/A	If the type of TIN is not determinable, enter a blank	Blank
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Payee "B" Record for 1099G

Field Position	Field Title	Length	Description/Remarks
663-670	Oregon BIN	8	<p>Withholding Reporting Purposes.</p> <p>Enter BIN under which withholding payments were made. Must be 8 digits and must be numeric. Right justify and use leading zeroes if BIN is fewer than 8 digits. Zero-fill if Field position 671-679 contains SSN.</p>
671-679	Social Security Number	9	<p>Withholding Reporting Purposes.</p> <p>Enter SSN under which withholding payments were made. Must be 9 digits and must be numeric. Right justify and use leading zeroes if SSN is fewer than 9 digits. Zero-fill if Field position 663-670 contains BIN.</p>
680-681	State Identifier	2	<p>Withholding Reporting Purposes.</p> <p>Must be "OR" if withholding reported was reported to Oregon.</p>
682-722	Blank	41	<p>Withholding Reporting Purposes.</p> <p>Enter Blanks</p>

Payee “B” Record for 1099MISC

Field Position	Field Title	Length	Description/Remarks
663-670	Oregon BIN	8	<p>Withholding Reporting Purposes.</p> <p>Enter BIN under which withholding payments were made. Must be 8 digits and must be numeric. Right justify and use leading zeroes if BIN is fewer than 8 digits. Zero-fill if Field position 671-679 contains SSN.</p>
671-679	Social Security Number	9	<p>Withholding Reporting Purposes.</p> <p>Enter SSN under which withholding payments were made. Must be 9 digits and must be numeric. Right justify and use leading zeroes if SSN is fewer than 9 digits. Zero-fill if Field position 663-670 contains BIN.</p>
680-681	State Identifier	2	<p>Withholding Reporting Purposes.</p> <p>Must be “OR” if withholding reported was reported to Oregon.</p>
682-693	State Income	12	<p>Withholding Reporting Purposes.</p> <p>Must be 12 digits and must be numeric. Right justify and zero fill.</p>
694-722	Blank	29	<p>Withholding Reporting Purposes.</p> <p>Enter Blanks</p>

Payee "B" Record for 1099R

Field Position	Field Title	Length	Description/Remarks
663-670	Oregon BIN	8	<p>Withholding Reporting Purposes.</p> <p>Enter BIN under which withholding payments were made. Must be 8 digits and must be numeric. Right justify and use leading zeroes if BIN is fewer than 8 digits. Zero-fill if Field position 671-679 contains SSN.</p>
671-679	Social Security Number	9	<p>Withholding Reporting Purposes.</p> <p>Enter SSN under which withholding payments were made. Must be 9 digits and must be numeric. Right justify and use leading zeroes if SSN is fewer than 9 digits. Zero-fill if Field position 663-670 contains BIN.</p>
680-681	State Identifier	2	<p>Withholding Reporting Purposes.</p> <p>Must be "OR" if withholding reported was reported to Oregon.</p>
682-722	Blank	41	<p>Withholding Reporting Purposes.</p> <p>Enter Blanks</p>

Payee “B” Record for W-2 G

Field Position	Field Title	Length	Description/Remarks
663-670	Oregon BIN	8	<p>Withholding Reporting Purposes.</p> <p>Enter BIN under which withholding payments were made. Must be 8 digits and must be numeric. Right justify and use leading zeroes if BIN is fewer than 8 digits. Zero-fill if Field position 671-679 contains SSN.</p>
671-679	Social Security Number	9	<p>Withholding Reporting Purposes.</p> <p>Enter SSN under which withholding payments were made. Must be 9 digits and must be numeric. Right justify and use leading zeroes if SSN is fewer than 9 digits. Zero-fill if Field position 663-670 contains BIN.</p>
680-681	State Identifier	2	<p>Withholding Reporting Purposes.</p> <p>Must be “OR” if withholding reported was reported to Oregon.</p>
682-722	Blank	41	<p>Withholding Reporting Purposes.</p> <p>Enter Blanks</p>