

State Of Maine
Maine Revenue Services
(Formerly Bureau of Taxation)

Magnetic Media Reporting - Form 1099 and W-2G For Tax Year 2000
(Income from 1-1-2000 to 12-31-2000)

Maine Revenue Services (M.R.S.) uses the same tape layout as that of the Internal Revenue Service (I.R.S.) for magnetic tape reporting of forms 1099 and W-2G income. **For many years M.R.S. has used record positions 663 through 688 to collect payment and tax withholding data. This record area was generally available and was labeled 'Special Data Entries'. To more closely adopt IRS standards for 1099 and W-2G record usage M.R.S. is revising its standards and allowing multiple record formats for data filed with it in February 2001. M.R.S. will continue to accept payment and withholding data in positions 663 through 688 or data may be placed in the standard payment amount fields (positions 55 through 198) and in the 'State Income Tax Withheld' field, position 723 – 734. See paragraph 11 and 11a below.** In September 2001 this document will be updated to use the 2001 form 1099 record layout. For tax year 2001 (filing deadline February 2002) M.R.S. plans to stop using B-record field positions 663 through 688.

1. Internal Revenue Service, Publication Number 1220, revised 7-2000, catalog number 61275P is the record layout standard for submission of 2000 Maine Information Returns except as modified below. Document http://www.irs.treas.gov/prod/forms_pub/ located on the IRS Internet site contains 2000 form 1098, 1099, 5498, and W-2G magnetic media record layout information.
2. Maine Revenue Services participates in the Combined Federal/State Filing Program. If state information return data is submitted to the IRS under this program then submission of magnetic media directly to Maine Revenue Services is unnecessary.
3. M.R.S. does not offer Electronic Filing services for acceptance of informational return data. The filing deadline for submission of magnetic files for forms 1099 or W-2G and electronic media is the same as that of the I.R.S., which is the last day of February. If this day falls on a weekend or holiday, the filing deadline is the next business day. If the information returns are filed with the I.R.S. (and therefore Maine Revenue Services) using the Combined Federal/State Filing Program Electronically, the filing deadline is the same as the IRS which is March 31, 2001 (April 2, 2001 due to a weekend).
4. MRS requires filing of payment amount and State Income Tax Withheld information only for the following forms. Payment information from other sources (1099 forms) may be included; however, it will be ignored.
 - Form 1099-DIV Dividends and Distributions
 - Form 1099-G Certain Government and Qualified State Tuition Program Payments
 - Form 1099-INT Interest Income
 - Form 1099-MISC Miscellaneous Income
 - Form 1099-OID Original Issue Discount
 - Form 1099-PATR Taxable Distributions Received From Cooperatives
 - Form 1099-R Distributions From Pensions, Annuities, Retirement, IRAs, etc.

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- Form W-2G Certain Gambling Winnings

5. The tape or diskette must be accompanied by paper Form W-3ME to reconcile your withholding account.
6. Attach an external label to each tape or diskette submitted. The label shall be clearly labeled '1099 Magnetic Filing' and should contain the following information.
 - a. Submitter Federal Identification Number
 - b. Submitter Name
 - c. Submitter City
 - d. Submitter State
 - e. Submitter zip
 - f. Tape density and number of records per block (if tape reel)
 - g. Tax year of data (e.g. for income paid from 1-1-2000 to 12-31-2000; tax year = 2000)
 - h. Number of records on file.
 - i. Total of Maine Withholding
7. The tape or diskette should be mailed to the following address:

State of Maine
Maine Revenue Services
Attention: 1099 Tape Processing
State House Station 24
Augusta, ME 04333
8. M.R.S. does not accept or process test files. If test files are received, they will be discarded.
9. M.R.S. does not return magnetic media (tape reels, cartridges, diskettes, etc.) submissions. If the transmitter wants proof that M.R.S. has received the media, the transmitter should select a shipping service that provides proof of delivery.
10. M.R.S. does not accept compressed files on tape or diskette.
11. 2000 Form 1099, W-2G Tape Standards - Following changes are made to the IRS magnetic media standards to include Maine information return data. M.R.S. uses the record layouts and field definitions suggested by IRS. All filers should supply a copy of the same tape to M.R.S. that is submitted to IRS with the 'B' record completed to the following specification. M.R.S. requires completed T, A, and B records. All other fields and records not mentioned here may be included; however, they will be ignored.

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T-Record – The field ‘total number of payees’ is not required to be completed when filing with M.R.S. The field may be zero filled.

A-Record – No changes.

B-record, column 2 to 5	Payment Year (2000)
B-record, column 6	Corrected Return Indicator
B-record, column 11	Type of TIN
B-record, column 12 to 20	Payee TIN
B-record, column 21 to 40	Payee Account Number
B-record, column 248 to 287	First Payee Name Line
B-record, column 288 to 327	Second Payee Name Line
B-record, column 368 to 407	Payee Street Address
B-record, column 448 to 487	Payee City
B-record, column 488 to 489	Payee State
B-record, column 490 to 498	Payee Zip
B-record, column 663 to 664	Numeric State Code '23' for Maine
B-record, column 665 to 676	Payee State Taxable Income, right justify and zero fill. The right most 2 digits represent cents.
B-record, column 677 to 688	Payee State Income Tax Withheld, right justify and zero fill. The right most 2 digits represent cents.

11a. 2000 Form 1099, W-2G Tape Standards Alternate Layout – Record T and A are required as noted above. Complete the B-record fields as defined in the IRS documentation. The above payment year, TIN, account number, name and address data are required. Place Payment Amount values in the standard payment area that is position 55 through 198. Code the form type and payment value appropriately in the standard location. Use position 723-734 to report State Income Tax Withheld.

11b. A submitter may choose to provide data in both fields 663 through 688 on the B-record and in the standard payment positions and the State Income Tax Withheld location. M.R.S. will review both locations and use only one.

12. These specifications must be followed unless deviations have been specifically granted in writing by Maine Revenue Services. If you need additional information or have questions please contact us.

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