



# Maine Revenue Services

## Electronic File Specifications Forms 1099 and W-2G

**Tax Year 2025**

(Income from 1-1-2025 to 12-31-2025)

## TABLE OF CONTENTS

Table of Contents .....	2
Introduction .....	3
Important Changes .....	3
Due Date:.....	3
Forms Required .....	3
Submitting Files .....	4
2025 Form 1099 and W-2G File Data Standards .....	4
Filing Requirements .....	4
Electronic Filing Requirements.....	5
Maine Form 1099 and W-2G Records .....	6
T Record Specifications .....	6
A Record specifications.....	8
B Record specifications.....	9
F Record Specifications.....	13
Technical and Administrative Contact information .....	13
Appendix A - Acceptable ASCII-1 Character Set.....	14
1099 and W-2G Bulk File Common Validation Errors.....	15

## INTRODUCTION

This publication contains the specifications and instructions for electronically filing original copies of Forms 1099 and W-2G with Maine Revenue Services (MRS). These file specifications must be followed unless deviations have been specifically granted in writing by MRS. If additional information is needed or if there are any questions, please see the administrative contact list on page 13.

## IMPORTANT CHANGES

### Record Changes:

### **No record changes.**

### Other Changes:

- MRS expects to conform with the IRS change to XML format for Form 1099s beginning with forms issued for tax year 2026, due in 2027.

## DUE DATE:

- The filing due date for submitting Forms 1099 and W-2G for tax year 2025 is **February 2, 2026. Earlier filing is encouraged to help combat identity theft and refund fraud.**

## FORMS REQUIRED

Only the following forms are required. Payment information from other forms should be excluded to improve system efficiency and will be ignored if included.

Form 1099-B	Proceeds from Broker and Barter Exchange Transactions
Form 1099-DIV	Dividends and Distributions
Form 1099-G	Certain Government Payments
Form 1099-INT	Interest Income
Form 1099-K	Payment Card and Third-Party Network Transactions
Form 1099-MISC	Miscellaneous Income
Form 1099-NEC	Nonemployee Compensation
Form 1099-OID	Original Issue Discount
Form 1099-PATR	Taxable Distributions Received from Cooperatives
Form 1099-R	Distributions from Pensions, Annuities, Retirement, IRAs, etc.
Form W-2G	Certain Gambling Winnings

## SUBMITTING FILES

- Files must be submitted electronically via the Maine Tax Portal: [MEP | MTP - Maine Revenue Services](#). If the files do not pass validation, the Maine Tax Portal will provide the reason and location of the error(s).
- MRS does not accept/process corrected information returns via bulk upload (Forms 1099/W2G). Effective October 10, 2023, corrected 1099s will be available for filing manually via the Maine Tax Portal.
- The Maine Tax Portal will validate files before submission. Files that fail validation will not be processed.

## 2025 FORM 1099 AND W-2G FILE DATA STANDARDS

MRS requires completed T, A, B, and F records using the record layout and field definitions suggested by the IRS (see IRS Pub. 1220). All filers submitting files directly to MRS should include T, A, and F records populated according to the IRS specifications, as described below and the 'B' record completed to the following specifications. All other fields and records not mentioned here may be included; however, they will be ignored.

## FILING REQUIREMENTS

- On February 23, 2023, the U.S. Department of the Treasury issued final regulations (T.D. 9972) that reduced the thresholds for filing certain information returns and other documents that are required to be filed electronically from 250 forms to 10. The new federal (10-return) threshold applies, in aggregate, for almost all federal information return types, including federal Forms W2 and Forms 1099, beginning in 2024.
- Beginning with tax forms required to be filed with MRS in 2024, employers and payers that are required to file at least 10 federal Forms W-2 and Forms 1099, in aggregate, must file the forms electronically with MRS using the Maine Tax Portal at [revenue.maine.gov](http://revenue.maine.gov). **Do not use the combined Fed/State Program.**
- Any person who is required to file an information return in accordance with 36 M.R.S. § 5242 and who fails to do so on or after January 31, 2022, or who willfully furnishes a false or fraudulent return of information, is subject to a penalty of \$50 for each such failure. Generally, returns of information include Forms W-2, Forms 1099, and other similar forms containing tax information necessary for filing Maine income tax returns

- A payer who is licensed to conduct pari-mutuel wagering pursuant to 8 M.R.S. §§271 or 275-D, or who is licensed to operate a slot machine pursuant to 8 M.R.S. chapter 31, subchapter 2 must electronically file all Forms W-2G directly with MRS, regardless of the number of forms or amount of withholding.
- Any payer who withheld Maine income tax from any payee during the year and did not report the amount of Maine withholding for each of those employees or payees on Form 941-ME, Schedule 2 must report annual payee statement information (Forms W-2 and 1099 series) with MRS for all payees who are Maine residents or who received Maine-source income.
- The Maine Tax Portal will validate files before submission. Files that fail validation will not be processed.

## ELECTRONIC FILING REQUIREMENTS

### Basic Requirements

- Data should be uploaded electronically using the MTP specifications format.
- Compressed files are not accepted.
- Data files must be in text format with .txt extension.
- Each record must end with a carriage return line feed (CRLF).
- Each record must be 750 bytes in length.
- Each file should contain data for only one year. Multiple years will be rejected.
- Only ASCII files (American Standard Code for Information Interchange) will be accepted.
- Employee SSN in B record field 12-20 cannot be truncated.
- MRS will not accept redacted SSNs (xxx-xx-1234).
- SSNs cannot start with a 9.

### ASCII Character Set

- American Standard Code for Information Interchange (ASCII) will be accepted. Appendix A contains a table of the ASCII Character Set.
- All character data will be treated as uppercase.

### Logical Record Length

- Each record must be a uniform length of 750 bytes. Logical records **MUST NOT** be prefixed by record descriptor words or block descriptor words.

## Delimiters

- Each record must be terminated by any one of a line feed ('\n'), a carriage return ('\r'), or a carriage return followed immediately by a linefeed.
- The ASCII-1 hexadecimal value for the carriage return character is 0D (zero and letter D); the ASCII-1 hexadecimal value for the line feed is 0A (zero and letter A). The ASCII-1 decimal values for the two characters are 13 and 10, respectively.
- DO NOT place a record delimiter before the first record of the file.
- DO NOT place more than one record delimiter (i.e., more than one carriage return/line-feed combination) following a record.
- DO NOT place record delimiters after a field within a record.

## MAINE FORM 1099 AND W-2G RECORDS

- T Record: Transmitter Record
- A Record: Issuer Record
- B Record: Payee Record
- F Record: End of Transmission Record

## T RECORD SPECIFICATIONS

T Position	Field Title	Length	Field Specifications
1	Record Identifier	1	Enter "T".
2 - 5	Payment Year	4	Enter 2025. If reporting prior year data, report the year which applies (2024, 2023, etc.) and set the Prior Year Data Indicator in position 6.
6	Prior Year Data Indicator	1	Enter "P" only if reporting prior year data. Otherwise, enter a blank. Do not enter a "P" if the tax year is 2025. Tax years cannot be mixed within a file.
7 - 15	Transmitter's TIN	9	Enter the transmitter's TIN. This TIN should match the TIN associated with the login to the Maine Tax Portal.

<b>T Position</b>	<b>Field Title</b>	<b>Length</b>	<b>Field Specifications</b>
16 - 27	Not required	12	Not required. Enter blanks or fill fields per IRS Pub 1220; MRS will ignore.
28	Test File Indicator	1	Not required. Enter blanks or fill fields per IRS Pub 1220; MRS will ignore.
29	Foreign Entity Indicator	1	Must be '1' or blank. Enter "1" (one) if the transmitter is a foreign entity, If the transmitter is not a foreign entity, enter a blank.
30 - 69	Transmitter Name	40	Enter Transmitter Name. Left-justify and fill with blanks.
70 - 109	Transmitter Name (Continuation)	40	Enter additional information that may be part of the name. Left-justify and fill with blanks.
110 – 303		194	Multiple fields. Enter blanks or fill fields per IRS Pub 1220; MRS will ignore.
304 - 343	Contact Name	40	Name of person to contact if there are problems with the transmission.
344 - 358	Contact Telephone Number & Extension	15	Enter the telephone number of the person to contact regarding electronic files. Omit hyphens. For example, 2076241234. If with extension of 135, the example would be 2076241234135. Left-justify and fill with blanks
359 - 408	Contact Email Address	50	Enter e-mail address of person to contact if there are problems with the transmission. Left-justify and fill with blanks.
409 - 750	Not required	342	Enter blanks or fill fields per IRS Pub 1220; MRS will ignore.

## A RECORD SPECIFICATIONS

A Position	Field Name	Length	Field Specifications
1	Record Type	1	Enter "A".
2 - 5	Payment Year	4	Enter 2025. If reporting prior year data, report the year which applies (2024, 2023, etc.)
6	Combined Federal/State Filer	1	Must be blank. File should be submitted directly with Maine Revenue Services only; <b>do not submit file through the Fed/State combined filing program.</b>
7 - 11	Not required	5	Enter blanks or fill fields per IRS Pub 1220; MRS will ignore.
12 - 20	Payer's Taxpayer Identification Number (TIN)	9	Valid 9-digit Taxpayer Identification Number (TIN) assigned to the Payer. Do not enter blanks, hyphens or alpha characters.
21 - 24	Payer Name Control	4	Enter blanks or fill fields per IRS Pub 1220; MRS will ignore.
25	Last Filing Indicator	1	Enter blanks or fill fields per IRS Pub 1220; MRS will ignore.
26 - 27	Type of Return	2	<b>Only form types 1, B, F, 6, A, D, 7, 9, MC, NE and W will be read.</b> All other form codes should be excluded from file and will be ignored.
28 - 45	Amount codes	18	Enter per IRS Publication 1220.
46 - 51	Blank	6	Enter blanks.
52	Foreign Entity Indicator	1	Enter "1" if the payer is a foreign entity. Otherwise, enter blank.
53 - 92	First Payer Name Line	40	Name of payer with TIN in position 12-20. Left-justify and fill with blanks.
93 - 132	Second Payer Name Line	40	Left-justify and fill with blanks.

<b>A Position</b>	<b>Field Name</b>	<b>Length</b>	<b>Field Specifications</b>
133 - 750	Not required	618	Not required. Enter blanks or fill fields per IRS Pub 1220; MRS will ignore.

## **B RECORD SPECIFICATIONS**

<b>B Position</b>	<b>Field Name</b>	<b>Length</b>	<b>Field Specifications</b>
1	Record Type	1	Enter "B".
2 - 5	Payment Year	4	Enter 2025. If reporting prior year data, report the year which applies (2024, 2023, etc.).
6	Corrected Return Indicator	1	Must be blank. Maine does not accept Corrected Form 1099 forms.
7 - 10	Name Control	4	Should match first 4 characters of Payee name in position 288-327.
11	Type of TIN	1	Must be "1" or "2". 1 = Fed EIN 2 = SSN, ITIN, or ATIN; all others will be rejected.
12 - 20	Payee TIN	9	Enter the nine-digit taxpayer identification number of the payee. Do not enter hyphens or alpha characters. Do not truncate.  If the TIN is not available, enter blanks.
21 - 40	Payer's Account Number for payee	20	Required if submitting more than one information return of the same type for the same payee.
41 - 44	Payer's Office Code	4	Enter the office code of the payer, otherwise enter blanks. Special characters are not allowed.
45 - 54	Blank	10	Enter blanks.

<b>B Position</b>	<b>Field Name</b>	<b>Length</b>	<b>Field Specifications</b>
55 - 66	Payment Amount 1	12	Last two digits represent cents. Do not enter decimal or alpha characters. If not used, enter zeros.
67 - 78	Payment Amount 2	12	Last two digits represent cents. Do not enter decimal or alpha characters. If not used, enter zeros.
79 - 90	Payment Amount 3	12	Last two digits represent cents. Do not enter decimal or alpha characters. If not used, enter zeros.
91 - 102	Payment Amount 4	12	Last two digits represent cents. Do not enter decimal or alpha characters. If not used, enter zeros.
103 - 114	Payment Amount 5	12	Last two digits represent cents. Do not enter decimal or alpha characters. If not used, enter zeros.
115 - 126	Payment Amount 6	12	Last two digits represent cents. Do not enter decimal or alpha characters. If not used, enter zeros.
127 - 138	Payment Amount 7	12	Last two digits represent cents. Do not enter decimal or alpha characters.
139 - 150	Payment Amount 8.	12	Last two digits represent cents. Do not enter decimal or alpha characters. If not used, enter zeros.
151 - 162	Payment Amount 9	12	Last two digits represent cents. Do not enter decimal or alpha characters. If not used, enter zeros.
163 - 174	Payment Amount A	12	Last two digits represent cents. Do not enter decimal or alpha characters. If not used, enter zeros.
175 - 186	Payment Amount B	12	Last two digits represent cents. Do not enter decimal or alpha characters. If not used, enter zeros.

<b>B Position</b>	<b>Field Name</b>	<b>Length</b>	<b>Field Specifications</b>
187 - 198	Payment Amount C	12	Last two digits represent cents. Do not enter decimal or alpha characters. If not used, enter zeros.
199 - 210	Payment Amount D	12	Last two digits represent cents. Do not enter decimal or alpha characters. If not used, enter zeros.
211 - 222	Payment Amount E	12	Last two digits represent cents. Do not enter decimal or alpha characters. If not used, enter zeros.
223 - 234	Payment Amount F	12	Last two digits represent cents. Do not enter decimal or alpha characters. If not used, enter zeros.
235 - 246	Payment Amount G	12	Last two digits represent cents. Do not enter decimal or alpha characters. If not used, enter zeros.
247 - 258	Payment Amount H	12	Last two digits represent cents. Do not enter decimal or alpha characters. If not used, enter zeros.
259 - 270	Payment Amount J	12	Last two digits represent cents. Do not enter decimal or alpha characters. If not used, enter zeros.
271 - 286	Blank	16	Enter blanks.
287	Foreign Country Indicator	1	Enter 1 If address of payee is in foreign country. Or blank if not applicable. Other data entered will be ignored.
288 - 327	First Payee Name Line	40	A hyphen (-) and an ampersand (&) are the only acceptable special characters. Left justify and fill with blanks.
328 - 367	Second payee Name Line	40	Hyphen (-) and an ampersand (&) are the only acceptable special characters. Left justify and fill with blanks.
368 - 407	Payee Street Address	40	Special characters are not allowed. Left justify and fill with blanks.

<b>B Position</b>	<b>Field Name</b>	<b>Length</b>	<b>Field Specifications</b>
408 - 447	Blank	40	Enter blanks.
448 - 487	Payee City	40	Special characters are not allowed. Left justify and fill with blanks.
488 - 489	Payee State	2	Enter two-character state postal abbreviation. Must be valid postal abbreviation per IRS Publication 1220.
490 - 498	Payee Zip Code	9	Enter valid zip code assigned by the U.S. Postal Service (nine-digit or five-digit).  If only the first five digits are known, left justify the information and fill the unused positions with blanks.
499 - 722	Blank	224	Enter blanks.
723 - 734	Payee Maine Income Tax Withheld	12	The rightmost 2 digits represent cents. Right justify and zero fill.
735 - 746	Not required	12	Enter blanks.
747 - 748	Enter 23 for all Maine payees. W-2G filers enter 23 if the winnings in Box 1 resulted from a wager that occurred in Maine	2	All entries other than '23' will be ignored; there must be at least one Maine payee, or the file will be rejected.
749 - 750	Blank	2	Enter blanks.

## F RECORD SPECIFICATIONS

F Position	Field Name	Length	Field Specifications
1	Record Type	1	Enter “F”.
2 -9	Number of “A” records	8	Must equal total number of A records in file; otherwise file will be rejected.
10 - 30	Not required	21	Enter zeros.
31 - 49	Total Maine Withholding reported in file	19	Must equal total of Maine withholding reported in B records columns 723-734. The rightmost 2 digits represent cents. Right justify and zero fill. Cannot be blank.
50 - 57	Total number of Payees	8	Must equal total number of B records in file; otherwise, file will be rejected.
58 - 750	Not required	693	Enter blanks.

Note: C-Records and K-Records may be left in the file (they will be ignored), but the upload will be more efficient if they are removed before uploading.

## TECHNICAL AND ADMINISTRATIVE CONTACT INFORMATION

[withholding.tax@maine.gov](mailto:withholding.tax@maine.gov)

(207) 624-7661

Monday – Friday 9:00 AM to 12:00 PM, holidays excepted.

## APPENDIX A - ACCEPTABLE ASCII-1 CHARACTER SET

The following chart contains the character set that can be directly read or translated. The translations are shown character for character; i.e., unpacked. The chart does not show every character, just the most commonly used ones. See [www.lookuptables.com](http://www.lookuptables.com).

Char	Hex	Dec	Char	Hex	Dec
+O					
A	65	41	V	86	56
B	66	42	W	87	57
C	67	43	X	88	58
D	68	44	Y	89	59
E	69	45	Z	90	5A
F	70	46	0	48	30
G	71	47	1	49	31
H	72	48	2	50	32
I	73	49	3	51	33
J	74	4A	4	52	34
K	75	4B	5	53	35
L	76	4C	6	54	36
M	77	4D	7	55	37
N	78	4E	8	56	38
O	79	4F	9	57	39
P	80	50	Blank	32	20
Q	81	51	- (Hyphen)	39	27
R	82	52	'(Apostrophe)	45	2D
S	83	53	CR (carriage return)	0D	13
T	84	54	FL (NL line feed)	0A	10
U	85	55			

## 1099 AND W-2G BULK FILE COMMON VALIDATION ERRORS

Record Type	Validation Error	Description
General	Line X: The file must contain at least one T Record.	The file must contain one T record.
General	Line X: The first record in the file must be a T Record.	The first line in the file must be the T record.
General	Line X: The file must contain at least one F Record.	The file must contain one F record.
General	Line X: The last record in the file must be an F Record.	The last line in the file must be an F Record.
General	Line X: The file must contain at least one Maine payee record (B Record).	The file must contain at least one B record for a Maine payee.
General	Record character length	Each line in the file must be 750 characters.
T	Line X: The Federal TIN in the Transmitter record does not match the registered Federal EIN.	The Federal TIN reported in the T record position 7-15 must match the EIN number of the Maine Tax Portal account that is being used to upload the file.
T	Line X: 'Test File Indicator' must be blank in order to submit.	The T record position 28 must be blank or fill per IRS Pub 1220.
T	Line X: 'Transmitter Name' cannot be blank.	The transmitter name is missing from the T record position 30-69. The transmitter name must be included.
T	Line X: 'Contact Name' cannot be blank.	In position 304-343 of the T record, the name of the person to contact regarding transmission problems must be included.

<b>Record Type</b>	<b>Validation Error</b>	<b>Description</b>
T	Line X: 'Contact Phone Number' cannot be blank.	In position 344-358 of the T record, the telephone number of the person to contact regarding are transmission problems must be included.
T	Line X: 'Contact Phone Number' must be numeric and contain no hyphens.	The phone number must be numerical only and cannot contain hyphens in position 344-358.
B	Line X: The sum of all Maine Withholding from the B record(s) in the file must match the number entered on previous step.	The sum of all Maine withholding from the B record(s) in the file must match the number reported on the previous Maine Tax Portal screen.
F	Line X: 'Total number of Payees' is required.	Line X must contain the total number of Payees in the file. Reported in 50-57.
F	Line X: 'Total number of Payees' does not match the number of B records in the file.'	Total number of payees in positions 50-57 does not match the number of B records in the file.
F	Line X: 'Total Maine Withholding' must match total sum of 'Maine Income Tax Withheld' in B records.	Line X must report the Total Maine Withholding which must match the total sum of the income tax withheld in the B records. Reported in positions 31-49
F	Line X: 'Total Maine Withholding' in the file cannot be negative."	Line X cannot report a negative Total Maine Withholding.