Maine Revenue Services

Electronic File Specifications for Forms 1099 and W-2G

Tax Year 2022

(Income from 1-1-2022 to 12-31-2022)

Revised October 7, 2022

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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 11.

Important Change

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.

MRS does not accept/process corrected withholding information (Forms 1099/W2G)

Forms 1099 and W-2G files will be submitted using the Maine Employers Electronic Tax Reporting System (MEETRS). See "Submitting Files" below for more information about MEETRS.

Due Date:

- The filing due date for submitting Forms 1099 and W-2G for tax year 2022 is January 31, 2023. Earlier filing is encouraged to help combat identity theft and refund fraud.

Payers Required to Submit Forms 1099 and W-2G

- A payer required to electronically file with the IRS any type of 1099 form (such as 1099-DIV, 1099-B, 1099-G, 1099-INT, 1099- MISC, 1099- OID, 1099-PATR or 1099-R) must report such form information directly to MRS for Maine residents and recipients of payments sourced to Maine. **Do not use combined Fed/State Program.**

- Payers not required to electronically file with the IRS may elect to file Forms 1099 electronically either directly with MRS or by participating in the Combined Federal/State Filing Program. The combined filing program allows the payer or its agent to include state data in the 1099 information returns filed electronically with the IRS and authorizes the release of this information to the applicable state involved. State information on Forms 1099 should not be submitted to both the IRS (under the combined filing program) and directly to MRS, as doing so will cause duplicate filings. See IRS Publication 1220 for more information about the combined filing program. Payers are encouraged to file directly with MRS prior to the January 31, 2023 due date to combat identity theft and fraudulent refunds.

Revised October 7, 2022

- 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.

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-DIV	Dividends and Distributions
Form 1099-B	Proceeds from Broker and Barter Exchange Transactions
Form 1099-G	Certain Government 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.
Form W-2G	Certain Gambling Winnings

Note: Form W-2G cannot be filed through the Combined Federal/State Filing Program.

Submitting Files

Files must be submitted electronically via the Maine Employers Electronic Reporting System (MEETRS) on the MRS web site at: https://portal.maine.gov/meetrs/.   Upon successful transmission of the file, a confirmation number will be displayed. It is suggested that the confirmation number be saved for future reference. If there are data errors or other problems, the file will be rejected with an error message providing you with the reason and location of the error. Electronic files may be tested with the MEETRS application by selecting the Validate button.

2022 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.

Electronic Filing Requirements

Basic Requirements

- Data should be uploaded electronically using the MEETRS 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 SSNs that only show the last four digits (xxx-xxx-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.

Revised October 7, 2022

T Record Specifications

T-Record – column 1 = 'T'

T-record column 2-5	Payment Year	Must be 2022	Prior year forms are not accepted.
T-record column 6	Not required	Not required	Enter blanks or fill fields per IRS Pub 1220; MRS will ignore
T-record column 7-15	Transmitter's TIN	Numeric	9-digit Taxpayer Identification Number (TIN). Do not enter hyphens or alpha characters
T-record column 16-27	Not required	Not required	Enter blanks or fill fields per IRS Pub 1220; MRS will ignore
T-record column 28	Test File Indicator	Must be 'T' or blank	Test files will validate only, MRS will not write test data
T-record column 29	Foreign Entity Indicator	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
T-record column 30-69	Transmitter Name	Left-justify and fill with blanks	Enter Transmitter Name
T-record column 70-109	Transmitter Name (Continuation)	Left-justify and fill with blanks	Enter additional information that may be part of the name
T-record column 110 – 303		Multiple fields	Enter blanks or fill fields per IRS Pub 1220; MRS will ignore
T-record column 304-343	Contact Name		Name of person to contact if transmission problems
T-record column 344-358	Contact Telephone Number & Extension	Omit hyphens. Left-justify and fill with blanks	Telephone number of person to contact. For example, 2076241234
T-record column 359-408	Contact Email Address	Left-justify and fill with blanks	E-mail address of person to contact
T-record column 409 – 750	Not required	Multiple fields	Enter blanks or fill fields per IRS Pub 1220; MRS will ignore

Revised October 7, 2022

A Record Specifications

A-Record – column 1 = 'A'

A-record column 2-5	Payment Year	Must be 2022	Prior year forms are not accepted.
A-record column 6	Combined Federal/State Filer	Must be blank	File should be submitted directly with Maine Revenue Services only; do not submit file through the Fed/State combined filing program
A-record column 7-11	Not required	Not required	Enter blanks or fill fields per IRS Pub 1220; MRS will ignore
A-record column 12-20	Payer's Taxpayer Identification Number (TIN)	Numeric	Valid 9-digit Taxpayer Identification Number (TIN) assigned to the Payer. Do not enter hyphens or alpha characters
A-record column 21-24	Payer Name Control		Enter blanks or fill fields per IRS Pub 1220; MRS will ignore
A-record column 25	Last Filing Indicator		Enter blanks or fill fields per IRS Pub 1220; MRS will ignore
A-record column 26-27	Type of Return	Only form types 1, B, F, 6, A, D, 7, 9, and W will be read	All other form codes should be excluded from file and will be ignored
A-record column 28-45	Amount codes		Enter per IRS Publication 1220
A-record column 46-51	Blank		Enter blanks or fill fields per IRS Pub 1220; MRS will ignore
A-record column 52	Foreign Entity Indicator		Enter per IRS Publication 1220
A-record column 53-92	First Payer Name Line	Left-justify and fill with blanks	Name of Payer with TIN in column 12-20
A-record column 93-132	Second Payer Name Line	Left-justify and fill with blanks	Optional; may be blank
A-record column 133-750	Not required	Not required	Enter blanks or fill fields per IRS Pub 1220; MRS will ignore

Revised October 7, 2022

B Record Specifications

Populate the B Record as follows: column 1 = 'B'

B-record, column 2 – 5	Payment Year	Must enter 2022	Prior year forms are not accepted
B-record, column 6	Corrected Return Indicator	Must be blank	Maine does not accept Corrected Form 1099
B-record, column 7 – 10	Name Control	Alphanumeric	Should match first 4 characters of Payee name in fields 248-287
B-record, column 11	Type of TIN	Must be '1' or '2'	'1' is Fed EIN '2' is SSN, ITIN, or ATIN; all others will be rejected
B-record, column 12 – 20	Payee TIN	Numeric	Do not enter hyphens or alpha characters. Do not truncate. If the TIN is not available, enter blanks.
B-record, column 21 – 40	Payer's Account Number for payee	Alphanumeric	Required if submitting more than one information return of the same type for the same payee
B-record, column 41 – 44	Payer's Office Code	Alphanumeric	Enter the office code of the payer, otherwise enter blanks. Special characters not allowed
B-record, column 45 – 54	Blank	Enter blanks	Enter blanks or fill fields per IRS Pub 1220; MRS will ignore
B-record, column 55 – 66	Payment Amount 1. If not used, enter zeros	Numeric	Last two digits represent cents. Do not enter decimal or alpha characters
B-record, column 67 – 78	Payment Amount 2. If not used, enter zeros	Numeric	Last two digits represent cents. Do not enter decimal or alpha characters
B-record, column 79 – 90	Payment Amount 3. If not used, enter zeros	Numeric	Last two digits represent cents. Do not enter decimal or alpha characters
B-record, column 91 – 102	Payment Amount 4. If not used, enter zeros	Numeric	Last two digits represent cents. Do not enter decimal or alpha characters
B-record, column 103 – 114	Payment Amount 5. If not used, enter zeros	Numeric	Last two digits represent cents. Do not enter decimal or alpha characters

Revised October 7, 2022

B-record, column 115 – 126	Payment Amount 6. If not used, enter zeros	Numeric	Last two digits represent cents. Do not enter decimal or alpha characters
B-record, column 127 – 138	Payment Amount 7. If not used, enter zeros	Numeric	Last two digits represent cents. Do not enter decimal or alpha characters
B-record, column 139 – 150	Payment Amount 8. If not used, enter zeros	Numeric	Last two digits represent cents. Do not enter decimal or alpha characters
B-record, column 151 – 162	Payment Amount 9. If not used, enter zeros	Numeric	Last two digits represent cents. Do not enter decimal or alpha characters
B-record, column 163 – 174	Payment Amount A. If not used, enter zeros	Numeric	Last two digits represent cents. Do not enter decimal or alpha characters
B-record, column 175 – 186	Payment Amount B. If not used, enter zeros	Numeric	Last two digits represent cents. Do not enter decimal or alpha characters
B-record, column 187 – 198	Payment Amount C. If not used, enter zeros	Numeric	Last two digits represent cents. Do not enter decimal or alpha characters
B-record, column 199 – 210	Payment Amount D. If not used, enter zeros	Numeric	Last two digits represent cents. Do not enter decimal or alpha characters
B-record, column 211 – 222	Payment Amount E. If not used, enter zeros	Numeric	Last two digits represent cents. Do not enter decimal or alpha characters
B-record, column 223 – 234	Payment Amount F. If not used, enter zeros	Numeric	Last two digits represent cents. Do not enter decimal or alpha characters
B-record, column 235 – 246	Payment Amount G. If not used, enter zeros	Numeric	Last two digits represent cents. Do not enter decimal or alpha characters
B-record, column 247 - 258	Payment Amount H. If not used enter zeros	Numeric	Last two digits represent cents. Do not enter decimal or alpha characters
B-record, column 259 – 270	Payment Amount J. If not used, enter zeros	Numeric	Last two digits represent cents. Do not enter decimal or alpha characters.

Revised October 7, 2022

B-record, column 271 – 286	Blank	Enter blanks	Enter blanks or fill fields per IRS Pub 1220; MRS will ignore
B-record, column 287	Foreign Country Indicator	Enter 1 or blank	Other data entered will be ignored
B-record, column 288 – 327	First Payee Name Line	Alphanumeric	Left justify and fill with blanks; Special characters not allowed
B-record, column 328 – 367	Blank	Enter blanks	Enter blanks or fill fields per IRS Pub 1220; MRS will ignore
B-record, column 368 – 407	Payee Street Address	Alphanumeric	Special characters not allowed
B-record, column 408-447	Blank	Enter blanks	Enter blanks or fill per IRS Pub 1220; MRS will ignore
B-record, column 448 – 487	Payee City	Alphanumeric	Left justify and fill with blanks Special characters not allowed
B-record, column 488 – 489	Payee State	Enter two-character state postal abbreviation	Must be valid postal abbreviation per IRS Publication 1220
B-record, column 490 – 498	Payee Zip Code	Numeric	Left justify and fill with blanks if only first 5 digits of zip code are known
B-record, column 499 - 722	Blank	Enter blanks	Enter blanks or fill per IRS Pub 1220; MRS will ignore
B-record, column 723 – 734	Payee Maine Income Tax Withheld	Numeric	Right justify and zero fill. The rightmost 2 digits represent cents.
B-record column 735-746	Not required	Not required	Enter blanks or fill per IRS Pub 1220; MRS will ignore
B-record, column 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	Numeric	All entries other than '23' will be ignored; there must be at least one Maine payee or the file will be rejected
B-record, column 749-750	Blank	Enter blanks	Enter blanks or carriage return/line feed (CR/LF) characters

Revised October 7, 2022

F Record Specifications

F-Record – column 1 = 'F'

F-record, column 2-9	Number of A records	Numeric	Must equal total number of A records in file; otherwise file will be rejected
F-record column 10-30	Not required	Not required	Enter blanks or fill fields per IRS Pub 1220; MRS will ignore.
F-record column 31-49	Total Maine Withholding reported in file	Numeric	Must equal total of Maine withholding reported in B records columns 723-734. Right justify and zero fill. The rightmost 2 digits represent cents. Cannot be blank.
F-record, column 50-57	Total number of Payees	Numeric	Must equal total number of B records in file; otherwise file will be rejected.
F-record 58-750	Not required	Not required	Enter blanks or fill fields per IRS Pub 1220; MRS will ignore.

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 Contacts:

withholding.tax@maine.gov
(207) 626-8475 Option 4
Monday – Friday 9:00 AM to 12:00 PM

Revised October 7, 2022

Appendix A - Acceptable ASCII-1Character 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.

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

Revised October 7, 2022